



Office of the
Inspector General

UNITED STATES OFFICE OF PERSONNEL MANAGEMENT

Washington, DC 20415

December 4, 2018

External Peer Review Report

Mary Mitchelson
Inspector General
Corporation for Public Broadcasting
401 Ninth Street, NW.
Washington, DC 20004-2129

This required external peer review was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Inspection and Evaluation Committee guidance as contained in the CIGIE *Guide for Conducting Peer Reviews of Inspection and Evaluation Organizations of Federal Offices of Inspector General*. The peer review was conducted from August 14, 2018 through December 4, 2018.

The CIGIE External Peer Review Team (Review Team) assessed the extent to which the Corporation for Public Broadcasting (CPB), Office of Inspector General (OIG) met the seven Blue Book standards tested, specifically: Quality Control; Planning; Data Collections and Analysis; Evidence; Records Maintenance; Reporting; and Follow-up. This assessment included a review of the CPB OIG's internal policies and procedures as of February 2018, implementing the seven required CIGIE *Quality Standards for Inspection and Evaluation* (Blue Book), January 2012. It also included a review of selected inspection and evaluation reports issued between July 1, 2017, and June 30, 2018, to determine whether the reports complied with the covered Blue Book standards and the CPB OIG's internal policies and procedures.

The Review Team determined that the CPB OIG's policies and procedures generally met the seven Blue Book standards addressed in the external peer review. The two reports reviewed both generally met the Blue Book standards and complied with CPB OIG's internal policies and procedures.

We have enclosed a Letter of Comment, dated December 4, 2018 (Enclosure 2), that sets forth specific findings, recommendations, observations, suggestions, and best practices identified during the peer review. The CPB OIG's management officials provided a response to our Draft External Peer Review Report and our Draft Letter of Comment (Enclosures 1 and 3). CPB OIG disagreed with our suggestion contained in the Letter Comment.

Sincerely,

A handwritten signature in black ink that reads "Norbert E. Vint". The signature is written in a cursive style.

Norbert E. Vint
Acting Inspector General

Enclosures
As stated

ENCLOSURE 1: Corporation of Public Broadcasting Comments to Draft Report



Office of Inspector General

November 20, 2018

Norbert E. Vint
Acting Inspector General
Office of Inspector General
Office of Personnel Management
1900 E. Street, NW, Room 6400
Washington, DC 20415

Dear Mr. Vint:

We have reviewed the draft peer review report and agree with your overall conclusions that our policies and procedures generally met the seven standards addressed in the external peer review - Quality Control, Planning, Data Collection and Analysis, Evidence, Records Maintenance, Reporting, and Follow-up. We also agree that the two reports reviewed generally met the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Inspection and Evaluation* and complied with the Corporation for Public Broadcasting Office of Inspector General's internal policies and procedures.

We also reviewed your letter of comments and provided a separate response to your observation.

I would like to thank you and the peer review team for your professionalism in conducting the peer review. Mr. Scott and Ms. Johnston conducted their work in an efficient and effective manner. We sincerely appreciate their efforts.

Sincerely,

A handwritten signature in blue ink that reads 'Mary Mitchelson'.

Mary Mitchelson
Inspector General

401 Ninth Street, NW
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202.879.9669 202.879.9699 fax
www.cpb.org/oig

ENCLOSURE 2: Letter of Comments, Scope, and Methodology

The Review Team conducted its onsite visits on September 18 and October 2, 2018. We reviewed the CPB OIG’s internal policy and procedures and its quality control system. The Review Team selected the following two most recently issued reports because the reports followed the current CPB OIG’s internal policy and procedures:

Report Number	Report Date	Report Title
ESJ1708-1710	September 29, 2017	Evaluation of WLNR-TV/FM’s Restatement of its Underwriting Revenue Split Between Television and Radio for the Period July 1, 2007 Through June 30, 2015
L-ACJ1706-1805	June 5, 2018	Evaluation Report on the Viability of CPB’s Indirect Administrative Support Basic Method Option

Results and Findings

INTERNAL POLICIES AND PROCEDURES

Based on the Review Team’s assessment the CPB OIG’s policies and procedures sufficiently address the seven required Blue Book standards we tested. The observation described below was not considered to be sufficient to affect our assessment.

Observation:

The CPB OIG’s policies and procedures consistently referred to the Generally Accepted Government Auditing Standards (GAGAS) versus the Blue Book Standards.

The CPB OIG policies and procedures describes at great length the standards contained in the GAGAS to define and address how they will conduct their audit/evaluation work. While the GAGAS does cover the same standards contained within the Blue Book, it is clear that CPB OIG policy and procedures were not written to specifically address the Blue Book Standards. While this did not create difficulties in the team’s assessment or in whether the Blue Book standards were addressed, the Review Team believes the CPB OIG’s policies and procedures should provide more detail than just a reference to Blue Book standards, since the CPB OIG’s final reports state that they followed the Blue Book standards.

The Blue Book standards were established by CIGIE to guide all inspection [evaluation] work performed by Offices of Inspector General. “It is the responsibility of each OIG that conducts inspections or evaluations to develop internal written policies and procedures to ensure that all

such work complies with these *Quality Standards for Inspection and Evaluation...*” The CIGIE “expects the consistent applications of these standards throughout the Inspector General community.”

Without direct references to the Blue Book in CPB OIG’s policy and procedures, staff may not consistently apply these standards in evaluation projects but rely on GAGAS instead.

Suggestion:

We recommend that CPB OIG update its policy and procedures to include direct references to the Blue Book standards.

COMPLAIANCE WITH STANDARDS

All reviewed reports met both the seven Blue Book standards tested and the associated internal policies and procedures.

ENCLOSURE 3: Corporation of Public Broadcasting Comments to Letter of Comment



Corporation
for Public
Broadcasting

Office of Inspector General

November 20, 2018

Norbert E. Vint
Acting Inspector General
Office of Inspector General
Office of Personnel Management
1900 E. Street, NW, Room 6400
Washington, DC 20415

Dear Mr. Vint:

We have reviewed the draft peer review report and letter of comments and agree with your overall conclusions that our policies and procedures generally met the seven standards addressed in the external peer review - Quality Control, Planning, Data Collection and Analysis, Evidence, Records Maintenance, Reporting, and Follow-up. While we agree with your overall conclusions, we request that the team re-evaluate the letter of comments observation that Corporation for Public Broadcasting, Office of Inspector General's (OIG) policies and procedures refer to *Government Auditing Standards (GAS)* versus Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Inspection and Evaluation (Blue Book)* standards. We believe our current policies and procedures adequately reference Blue Book standards to ensure staff consistently apply these standards in evaluation projects.

Specifically, we request that the team re-evaluate OIG's Audit & Assistance guidance, Chapter Six (Inspections and Evaluations, and NonAudit Services), dated February 2018. Section 2 of that chapter (Inspections and Evaluations), subsection 2.1 (Standards) addresses each of the 14 standards in the Blue Book and sets out the Blue Book requirement for each. The next subsection, 2.2 (Documenting Inspections), directs that all inspection work be documented in accordance with OIG Audit & Assistance guidance Chapter One (Assignment Planning), Chapter Two (Quality Control and Assurance), and Chapter Three (Evidence and Work Papers). Thus, we believe that our policies both specifically reference Blue Book standards and clearly address how to document compliance with them.

Further, these critical Audit and Assistance chapters specifically state that the guidance is applicable for both audits under GAS and evaluations under the Blue Book. See Chapter One (Assignment Planning), subsection 2.2 (Audit and Inspection Standards) ("Inspections and evaluations provide another methodology used to review grantees' or program activities [They] are conducted in accordance with the [Blue Book]."); Chapter Two (Quality Control and Assurance), subsection 2.2 (Supervision) ("Additionally, [the Blue Book standards] address supervisory responsibilities requiring that "); and Chapter Three (Evidence and Work

Papers), subsection 1.3 (Standards) ("The procedures outlined in this chapter reflect field work standards on evidence and work papers and the general standard on due professional care including relying on the work of others as prescribed in ... the [Blue Book].").

Finally, based on the feedback we received during the review, we will update our Audit & Assistance, Chapter Six (Inspections and Evaluations, and NonAudit Services) to include in subsection 2.2 (Documenting Inspections) references to Audit & Assistance, Chapter Five (Report Format, Content and Distribution) and Administrative Guide, Chapter Six (Audit Resolution and Tracking of Corrective Actions). Both of the latter two chapters already reference the Blue Book standards. Specifically, Audit & Assistance Chapter Five, subsection 1.3 (Standards) states, "The [Blue Book] describes reporting requirements for inspections." Administrative Guide, Chapter Six, subsection 1.2 (Policy) states, "We will track all audit, inspection, and investigative recommendations through audit resolution to identify whether each recommendation has been sustained (accepted) by CPB management officials. All sustained recommendations will be tracked through implementation of planned corrective actions to correct the underlying condition that caused the finding to occur."

I would like to thank you and the peer review team for your professionalism in conducting the peer review. Mr. Scott and Ms. Johnston conducted their work in an effective and efficient manner without disruption to our ongoing work as we closed out our fiscal year. We sincerely appreciate their efforts.

Sincerely,



Mary Mitchelson
Inspector General

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