

## CPB OIG Audits and Evaluations Process

### Project Planning and Selection

- CSG Universe/ CPB Grants
- CPB Initiatives/Processes
- Annual Plan
- Hotlines/Complaints

### Entrance Conference

- Meet with auditee/station leadership to discuss scope of audit or review and the process.

### Draft Report

- Drafting, review and independent referencing.

### Preliminary Observations

- Our initial findings are provided to the auditee for comment.

### Fieldwork

- Survey /risk assessments/ interviews
- Analysis
- Substantive testing

### Exit Conference

- Meet to discuss report findings and next steps with the auditee.

### Final Report

- Incorporate auditee's written response from Draft Report.
- Supervisory review and independent referencing

### CPB Audit Resolution Process

### CPB Final Determination

- Auditee has 30-days to appeal CPB's management decision.

### OIG Response

- Within 15-days of the draft determination, the OIG will respond to CPB to concur or express concerns with draft determination.

### Draft Determination Letter

- Provided to the OIG within 90-days of the final report in response to our findings/recommendations.