



Corporation
for Public
Broadcasting

SEMIANNUAL REPORT

OFFICE OF THE INSPECTOR GENERAL AND AUDIT RESOLUTION ACTIVITIES

APRIL 1, 2023 THROUGH SEPTEMBER 30, 2023



Foreword

Congress authorized the establishment of the Corporation for Public Broadcasting (CPB) in 1967 to encourage and support public media programming for instructional, educational, and cultural purposes; and to ensure that public media is free from government interference. CPB is a private non-profit corporation that is governed by a Board of Directors (Board) appointed by the President and confirmed by the Senate. CPB funds over 1,500 public media stations, as well as research, technology, and program development for public radio, television, and related online services. For fiscal year 2023, CPB received \$475 million for its general appropriation, \$60 million for a public media interconnection appropriation from Congress, \$21.6 million in Ready to Learn funds as part of a five-year grant from the U.S. Department of Education, and a \$40 million grant from the Federal Emergency Management Agency for the Next Generation Warning System.

In 1988, to promote the economy, efficiency, effectiveness, and integrity of CPB initiatives and operations, Congress established CPB's Office of the Inspector General (OIG). As an independent component of CPB, the OIG reports to the CPB Board through its Audit and Finance Committee.

Congress requires that the Inspector General and the head of CPB report semiannually about OIG operations and activities and about CPB audit resolution results. Because CPB is a small organization, we created this joint report. In the first section, we report on the OIG's efforts and in the second, we present CPB's audit resolution activities.



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I. OFFICE OF THE INSPECTOR GENERAL

MESSAGE FROM THE INSPECTOR GENERAL

September 30, 2023

I am pleased to submit this Semiannual Report to Congress detailing the Office of the Inspector General's activities during the period starting April 1, 2023. The work highlighted in this report is the product of our objective to promote economy, efficiency, and effectiveness in public media through our oversight of the Corporation for Public Broadcasting's (CPB) important mission.

During this reporting period, we issued two audit reports and seven evaluation reports. The station audit found errors in the reporting of Non-Federal Financial Support (NFFS) in accordance with CPB's Financial Reporting Guidelines (Guidelines), including ineligible TV capital contributions, ineligible purpose, and overstated indirect administrative support. The production audit found \$227,041 in CPB's portion of questioned costs and a significant internal control deficiency and material weakness because of the lack of support documentation in over five million dollars of reported CPB funds in production center manpower. The station audit and limited scope evaluations found non-compliance with Communications Act and General Provisions and Eligibility requirements including advance meeting notice, closed meeting disclosures, and posting annual financial information, as well as Diversity Statement requirements. We continued to perform unannounced evaluations of stations to review compliance with Act and transparency requirements.

Our office continues to adapt to the challenges of the changing work environment. We remain effective and productive, and we continue to innovate in maintaining connections with colleagues, grantees, and the public. Starting in fiscal 2023, we initiated new limited-scope evaluation reviews focusing on stations' compliance with specific requirements set forth in CPB's Community Service Grant (CSG) General Provisions and Eligibility Criteria and some of our findings have highlighted an area for potential revisions to CSG requirements by CPB management.

I extend my sincere appreciation to the talented individuals responsible for the work contained in this report. I am proud of their resilience and adaptability. Thank you to the CPB Board, Congress, and CPB management for consistently supporting our office. I look forward to continuing our effective working relationships with our stakeholders and CPB grantees to further accountability in CPB initiatives and operations.

A handwritten signature in black ink that reads "Kimberly A. Howell".

Kimberly A. Howell
Inspector General



Reports Issued in the Period Ending September 30, 2023

Report Number / Date Issued	Report Title	Questioned Costs		Funds Put to Better Use	Administrative Recommendations
		Total	Unsupported		
Audits:					
AST2209-2310 8/02/2023	Audit of Community Service and Other Grants Awarded to WSRE-TV, Licensed to Pensacola State College, Pensacola, Florida for the Period July 1, 2019 through June 30, 2021	\$57,990	\$0	\$779	3
APJ2211-2314 9/19/2023	Audit of Selected CPB Production Grants Awarded to NewsHour Productions, LLC for the Period July 1, 2019 through June 30, 2022	\$227,041	\$212,065	\$0	7
Evaluations:					
ECT2304-2307 4/26/2023	Evaluation of KLRN Television Compliance with Selected Diversity Requirements Included in the Television Community Service Grants General Provisions and Eligibility Criteria	\$0	\$0	\$0	1
ECR2307-2308 5/26/2023	Evaluation of WAPS-FM, Board of Education, Akron City School District, Compliance with Selected Communications Act, Diversity, and Transparency Requirements	\$0	\$0	\$0	3
ECR2309-2309 6/30/2023	Evaluation of KCCU-FM, Cameron University, Compliance with Selected Communications Act, Diversity, and Transparency Requirements	\$0	\$0	\$0	3
ECR2310-2311 8/30/2023	Evaluation of WOJB-FM Compliance with Selected Diversity Requirements Included in Radio Community Service Grants General Provisions and Eligibility Criteria	\$0	\$0	\$0	1



Report Number / Date Issued	Report Title	Questioned Costs		Funds Put to Better Use	Administrative Recommendations
		Total	Unsupported		
ECR2313-2312 8/31/2023	Evaluation of KSVR-FM, Skagit Valley College, Compliance with Selected Communications Act, and General Provisions Diversity and Transparency Requirements	\$0	\$0	\$0	3
ECR2314-2315 9/27/2023	Evaluation of KDHX-FM, Double Helix Corporation, Compliance with Selected Communications Act and General Provisions Diversity and Transparency Requirements	\$0	\$0	\$0	3
ECR2301-2316 9/28/2023	Evaluation of KDNA-FM, Northwest Communities' Education Center, Compliance with Selected Communications Act and General Provisions Diversity and Transparency Requirements	\$0	\$0	\$0	4
	September 30, 2023 Total	\$285,031	\$212,065	\$779	28

As defined by the Inspector General Act (IG Act), as amended, “questioned costs” are those that are: 1) identified due to an alleged violation of a provision governing the expenditure of funds; 2) not supported by adequate documentation; or 3) unnecessary or unreasonable. “Funds put to better use” are those that could be used more efficiently, e.g., by reducing expenditures or deobligating funds. We use “funds put to better use” to report Community Service Grant (CSG) overpayments made to stations due to stations reporting ineligible Non-Federal Financial Support (NFFS) to CPB. CPB calculates its annual CSG award amounts based on the station’s reported NFFS. These CSG overpayments should have been available for distribution to other eligible stations.



Audits

Audit of Selected CPB Production Grants Awarded to NewsHour Productions, LLC for the Period July 1, 2019 through June 30, 2022

We found NewsHour incurred questioned costs totaling \$375,438, CPB's portion is \$227,041, and lacked adequate documentation to support the rate cards used to report production center costs. This limited the scope of our review of the actual production center costs. The lack of support documentation resulted in an internal control deficiency and material weakness of over \$10,912,530 in reported production center manpower, facilities and equipment costs. CPB's portion is \$5,163,013.

We audited selected grants awarded by the CPB to NewsHour Productions, LLC (NewsHour) for the period July 1, 2019 through June 30, 2022. Our objectives were to determine whether: a) financial reports fairly present grant revenues and expenditures; b) costs were incurred in accordance with grant requirements; and c) grantee complied with grant requirements.

Based on our audit, we found NewsHour:

- incurred questioned costs totaling \$375,438. CPB's portion is \$227,041;
- lacked adequate documentation to support the rate cards used to report production center costs, limiting the scope of our review of the actual production center costs. The lack of support documentation resulted in an internal control deficiency and material weakness of over \$10,912,530 in reported production center manpower, facilities, and equipment costs. CPB's portion is \$5,163,013;
- did not comply with CPB grant terms for annually reporting ancillary revenues; and
- did not comply with PBS distribution agreements for the CPB National Program Service (NPS) grant funds Mandatory Terms and Conditions to provide CPB with final financial reports.



We recommended that CPB:

- recover \$227,041 in questioned CPB costs identified in final financial reports from NewsHour;
- enforce existing grant requirements that grantees must keep books, records, and general ledger accounts related to the grant sufficient to enable CPB to verify all direct costs, overhead, and other administrative allocations (e.g., production rate cards for various manpower job positions, facilities, and equipment) used by the grantee to report its actual costs to CPB that are traceable to the grantee's official accounting records;
- add a requirement to CPB's production grant proposal requirements that the use of rate cards must be approved in advance by CPB, the rate card methodology must be documented and shared with CPB as part of its budget documentation, and the various rates for manpower services, facilities, and equipment must be traceable to the grantee's official accounting records to support its actual costs; and
- require NewsHour to identify its corrective actions to ensure future compliance with CPB grant requirements for incurring allowable costs, maintaining adequate records to support actual costs, reporting ancillary revenues, and providing CPB with final financial reports for NPS funded programs.

In response to the draft report, NewsHour management respectfully disagreed with our questioned costs for production center charges and stated that our assessment of these costs do not constitute a material weakness in its financial reporting controls. They asserted that these costs are its actual costs that get charged to the users of the production center. Further, they said that WETA is prepared to provide a reconciliation of its production center costs to meet CPB's requirements for actual costs incurred and were confident that its budgeting and reporting of expenses accurately reflect the real costs and are supported by the production center general ledger. NewsHour management did not agree with our recommendation to get approval of the rate card as part of future grant agreements and offered an alternative method of providing assurance that its production center expenses would not surpass amounts charged. They also stated that the production center is currently under reconstruction and that management would be evaluating its rate card to make any needed changes to its methodology.

NewsHour management agreed with our findings on the questioned costs for fringe benefits and indirect costs. They agreed that fringe benefit costs needed to be trued up to its actual costs, its federal indirect cost rates applied to grants should be reviewed for the correct time period for each grant, and said they have put corrective processes in place going forward. They did not specifically address the questioned costs for the Student Reporting Lab grant in their response to the draft report. NewsHour management also agreed with our findings on ancillary revenue reporting and providing CPB with copies of NPS funded grant final financial reports and said they would be taking corrective action to ensure its future compliance.



Based on NewsHour’s response to the draft report, we consider recommendations one through four unresolved pending CPB’s final management decision resolving our audit findings, and recommendations five through eight resolved, but open pending CPB’s receipt of required reports and acceptance of NewsHour’s corrective actions.

Audit of Community Service and Other Grants Awarded to WSRE-TV, Licensed to Pensacola State College, Pensacola, Florida for the Period July 1, 2019 through June 30, 2021

We found that WSRE-TV did not record CSG expenditures in its general ledger in the allowable spending periods, resulting in questioned costs of \$57,990 and overstated NFFS by \$6,109, resulting in \$779 in CSG overpayments, reported as funds put to better use.

We audited CSG; Interconnection; Universal Service Support; Coronavirus Aid, Relief, and Economic Security Act (CARES Act); and American Rescue Plan Act (ARPA) grants awarded to WSRE-TV, licensed to Pensacola State College (PSC) for the period July 1, 2019 through June 30, 2021. Our objectives were to examine WSRE-TV’s certifications of compliance with CPB grant terms to: a) claim Non-Federal Financial Support (NFFS) on its Annual Financial Reports (AFRs) in accordance with CPB Financial Reporting Guidelines (Guidelines); b) expend grant funds in accordance with grant agreement requirements; and c) comply with the Certification of Eligibility requirements and the statutory provisions of the Communications Act of 1934, as amended (Act).

Based on our audit, we found that WSRE-TV:

- did not record CSG expenditures in its general ledger (GL) in the allowable spending periods, resulting in questioned costs of \$57,990;
- included \$4,678 and \$1,431 of ineligible NFFS (in fiscal years 2020 and 2021 respectively) on AFR Schedule A and Schedule B, resulting in \$779 in CSG overpayments, reported as funds put to better use; and
- overreported CPB expenditures by \$15,378 on AFR Schedule E line 8.A and overreported Other CPB expenditures by \$8,669 on AFR Schedule E line 8.C.



We recommended that CPB:

- recover \$58,769 of CSG questioned costs and funds put to better use; and
- require WSRE-TV to identify the corrective actions and controls it will implement to ensure that:
 - the licensee's, PSC, financial records reconcile to the station's financial statements on September 30 of each year to ensure that CPB funds are expended within the proper spending periods;
 - NFFS is properly reported on Schedules A and B in compliance with eligibility requirements; and
 - AFR Schedule E accurately reports CPB expenditures.

In their response, WSRE-TV disagreed that they had not spent the CPB grant funds within the two-year spending period and provided evidence from the university's accounting system that the funds were spent. However, in preparing the consolidated statements for annual reporting purposes, the station did not fully record CSG expenditures in their accounting system. Specifically, they stated that the amount of questioned costs derived from grant allocations for two separate year-end journal entries totaling \$33,755 and \$19,212. The station agreed with the NFFS finding and did not specifically comment on the Schedule E reporting finding.

Based on the station's response to the draft report, we consider all five recommendations unresolved pending CPB's final management decision resolving the audit findings.

Evaluations

COMMUNICATIONS ACT AND GENERAL PROVISIONS EVALUATIONS

As part of our FY 2023 annual plan, the OIG continued to perform unannounced station evaluations to assess accountability for reporting compliance with grant requirements on station websites. The OIG reviewed each station's website for compliance with twelve specific Communications Act (Act) and CPB CSG General Provisions requirements for diversity and transparency. These requirements included Act open meeting requirements for advance notice and closed meeting disclosures; making financial information available; and grant requirements for diversity and transparency to identify station executives and Board officials, Diversity Statement, and the Local Content and Service Report. The findings are summarized below with links to the full reports.



Evaluation of KLRN Television Compliance with Selected Diversity Requirements Included in the Television Community Service Grants General Provisions and Eligibility Criteria

Based on our evaluation dated April 26, 2023, we found that KLRN-TV was compliant with four of the five applicable requirements. We concluded that the station was generally compliant with the Diversity Statement requirements, except for fully reporting on the progress the Grantee has made to increase its diversity in the last two to three years and the Grantee's diversity plans for the coming year.

We recommended that CPB management require KLRN to update its Diversity statement to fully report on all four points required by the diversity requirements.

Evaluation of WAPS-FM, Board of Education, Akron City School District, Compliance with Selected Communications Act, Diversity, and Transparency Requirements

Based on our evaluation dated May 26, 2023, we found that WAPS-FM was compliant with three of the seven requirements applicable, partially compliant with a fourth requirement, and noncompliant with three requirements.

Specifically, the station was not compliant with posting its most recent CPB AFR, senior/executive management information, and its governing body members' information on its website. Finally, the station was not fully compliant with the Diversity Statement requirements to address its diversity goals, extent its workforce and boards reflect that diversity, progress made towards those goals over last two to three years, and its diversity plans for FY 2023.

We recommended that CPB management require WAPS-FM to identify the corrective actions and controls it will implement to ensure future compliance with Act and General Provisions requirements.

Evaluation of KCCU-FM, Cameron University, Compliance with Selected Communications Act, Diversity, and Transparency Requirements

Based on our evaluation dated June 30, 2023, we found that KCCU-FM was compliant with five of the seven requirements applicable. The station was not compliant with one requirement and partially compliant with another requirement.

Specifically, we found that the station had not posted its most recent CPB AFR on the station's website; and was generally compliant with the Diversity Statement requirements, except for conducting an annual review of the Diversity Statement with the Governing Board or licensing official of its diversity goals and revisions, and clearly reflecting the progress the Grantee has made to increase its diversity in the last two to three years in the Diversity Statement.



We recommended that CPB require KCCU-FM to identify the corrective actions and controls it will implement to ensure future compliance with Act and General Provision requirements.

Evaluation of WOJB-FM Compliance with Selected Diversity Requirements Included in Radio Community Service Grants General Provisions and Eligibility Criteria

Based on our evaluation dated August 30, 2023, we found that WOJB-FM was compliant with one of the five applicable requirements.

Specifically, the station was not compliant with the following Diversity Statement requirements: to report on the extent to which the station's staff and governance reflect such diversity; the progress made to increase its diversity in the last two to three years; clearly identify its diversity plans for the coming year; annually review and update its statement; the statement is approximately 500 words; and station's management annually meet with the Governing Board or licensing official to review the diversity goals and revisions.

We recommended that CPB management require WOJB-FM to identify the corrective actions and controls it will implement to ensure future compliance with CPB's General Provisions requirements for diversity.

Evaluation of KSVR-FM, Skagit Valley College, Compliance with Selected Communications Act, and General Provisions Diversity and Transparency Requirements

Based on our evaluation dated August 31, 2023, we found that KSVR-FM was compliant with five of the seven requirements applicable. The station was not compliant with one requirement and partially compliant with another requirement.

Specifically, we found that the station was not compliant with posting its most recent unaudited financial statement to the station's website and was partially compliant with Diversity Statement requirements but did not clearly identify the extent to which Grantee's staff and governance reflect diversity, the progress made to increase its diversity in the last two to three years, and the Grantee's diversity plans for the coming year.

We recommended that CPB require KSVR-FM to post its most recent unaudited financial statement on the station's website and identify the corrective actions and controls it will implement to ensure future compliance with Act requirements and General Provisions diversity requirements.



Evaluation of KDHX-FM, Double Helix Corporation, Compliance with Selected Communications Act and General Provisions Diversity and Transparency Requirements

Based on our evaluation dated September 27, 2023, we found that KDHX-FM was compliant with eight of the ten requirements applicable. The station was not compliant with one requirement and partially compliant with another requirement.

Specifically, we found that KDHX was not compliant with posting the most recent CPB AFR on the station's website and was generally compliant with the Diversity Statement requirements, except for addressing the extent to which Grantee's staff and governance reflect diversity, the progress the Grantee has made to increase its diversity in the last two to three years, and the length of the Diversity Statement.

We recommended that CPB require KDHX to identify the corrective actions and controls it will implement to ensure future compliance with Act and General Provision requirements

Evaluation of KDNA-FM, Northwest Communities' Education Center, Compliance with Selected Communications Act and General Provisions Diversity and Transparency Requirements

Based on our evaluation dated September 28, 2023, we found that KDNA-FM was compliant with three of the eleven requirements applicable. The station was not compliant with seven requirements and was partially compliant with one requirement.

Specifically, we found that the station was not compliant with: seven-day advance notice of governing body and Community Advisory Board (CAB) meetings during the last fiscal year (two requirements); preparing documentation explaining the reasons for closed meetings and making that information available within ten days of the closed meeting (two requirements); posting the most recent CPB AFR and audited financial statement to the station's website (two requirements); and making the station's Local Content and Service Report (LCSR) available to the public. Further, we also found that the station was generally compliant with Diversity Statement requirements, except for including the extent to which Grantee's governance reflects such diversity in its statement and conducting an annual review of the Diversity Statement with the governing board or Licensee Official of its diversity goals and revisions.

We recommended that CPB management require KDNA-FM to comply with Act requirements for advance notice for open meetings, closed meeting, as well as diversity, and LCSR grant requirements, and identify the corrective actions and controls it will implement to ensure future compliance with Act and General Provision requirements.



Additional Reporting Requirements

RESOLUTION OF RECOMMENDATIONS

The following table summarizes CPB’s management resolution activities for this reporting period. We have only included reports with monetary or non-monetary administrative recommendations in this table.

Description	Number of Reports	Questioned Costs		Funds Put to Better Use
		Total	Unsupported	
Reports for which no management decision had been made by the start of the reporting period.	3	\$0	\$0	\$214,340
Reports issued during the reporting period.	9	\$285,031	\$212,065	\$779
Subtotals	12	\$285,031	\$212,065	\$215,119
Reports for which a management decision was made during the reporting period:	6			
• Dollar value of recommendations agreed to by management		\$0	\$0	\$342,903*
• Dollar value of recommendations not agreed to by management		\$0	\$0	\$0
Reports with no management decision at the end of the reporting period.	6	\$285,031	\$212,065	\$779

* This total includes disallowed funds put to better use (FPBU) of \$214,340, additional FPBU recoveries of \$80,117, and penalties of \$48,446.

REPORTS ISSUED BEFORE THIS REPORTING PERIOD WITH OPEN RECOMMENDATIONS

The following table presents the audit report that we issued before April 1, 2023, with recommendations open as of September 30, 2023.

Audit Entity / Report Number / Date Issued	Recommendations	Audit Resolution Date	Potential Cost Savings	Number of Open Recommendations	Date of Corrective Action
KUON-TV AST2112-2213 9/26/2022	1) Recover \$9,106 in CSG overpayments.	1/31/2023	\$9,106	1	Fall of 2023



Investigative Activities

The IG Act provides for the OIG to receive and investigate complaints or allegations involving potential violations of law, rules, mismanagement, gross waste of funds, or abuse of authority. We receive allegations through a variety of means, including our hotline. We review allegations to determine whether the complaint should be the subject of an audit, evaluation, or investigation, or referred to CPB or another entity. If we decide to investigate, our results must be reported here. We may refer the results of our investigations to appropriate prosecuting authorities for action, and such actions must be reported here.

ALLEGATIONS AND HOTLINE COMPLAINTS

At the beginning of this reporting period, we had no carryover complaints and during this reporting period we received 53 new complaints. We closed 28 complaints because we determined that they either lacked specificity, the complaint was not within our purview, or the issues were already under review. We referred or provided information for the other 25 complaints including referrals made to CPB management or retained for potential OIG audit/evaluation. At the end of the reporting period, no complaints remained open.

INVESTIGATIONS

During this period, we did not initiate any new investigations and we did not have any ongoing investigations.

Other OIG Activities

AUDIT PEER REVIEW

The OIG's most recent audit peer review was conducted by the Office of the Special Inspector General for the Troubled Asset Relief Program for the year that ended March 31, 2022. We received a rating of pass, which is the highest level of assurance an audit organization can receive, and the report contained no recommendations. The report is dated January 20, 2023, and can be reviewed on our website at the following link. [*System Review Report on the Corporation for Public Broadcasting Office of Inspector General's Audit Organization*](#)



INSPECTION & EVALUATION PEER REVIEW

The OIG's most recent inspection and evaluation peer review was conducted by the Farm Credit Administration OIG for the period that ended September 30, 2021. The peer review determined that CPB OIG's policies and procedures were generally consistent with the seven Blue Book standards and that the two reports reviewed both generally complied with those same seven standards. The report is dated January 28, 2022, and can be reviewed on our website at the following link. [*Inspection and Evaluation Peer Review of the Corporation for Public Broadcasting Office of the Inspector General*](#)

Our office conducted a peer review of the inspection and evaluation activities of the Peace Corps OIG. We issued our final report on August 31, 2023. The final report can be reviewed on the Peace Corp OIG website at the following link. [*2023 External Peer Review of Peace Corps OIG Evaluation Unit by CPB OIG*](#)

OIG OUTREACH

During this reporting period, the Inspector General (IG) and other OIG staff completed two audits and seven unannounced station compliance evaluations. These audits and evaluations provided the opportunity for the IG and OIG staff to meet with station officials to discuss the purpose and results of our work, highlight critical areas of CPB compliance, and explain the mission of the OIG.

The OIG staff conducted well-received training during the Public Media Business Association annual conference. The training was well attended, and we covered topics including what to expect during an OIG audit or evaluation, issues identified during our work, and how to guard against potential fraud and cyber security threats. We also reminded participants of ways to contact the OIG including our hotline to report fraud, waste, and abuse, and our email address for general inquiries.

Participation in CIGIE

The IG continues to serve as a member of CIGIE committees: Integrity, Audit, Legislation, Inspection and Evaluation, and Diversity, Equity, Inclusion and Accessibility.



II . CPB AUDIT RESOLUTION ACTIVITIES

MESSAGE FROM THE CHIEF FINANCIAL OFFICER AND TREASURER

September 30, 2023

The audit function provided by the OIG plays a critical role in enforcing compliance with both statutory requirements and CPB policies in relation to eligibility and utilization of funds received in the form of grants or contracts from the corporation. CPB management works closely with the OIG in support of an overall shared goal to maximize the value to the American Public of the public media system from the financial support provided by Congress. In addition to compliance, OIG audits provide an important tool for CPB management to assess the effectiveness of our many programs to ensure that limited resources provided by CPB are utilized with their intended statutory purposes. The collaborative working relationship between CPB and OIG staff has led to many enhancements in the public media system.

Audit and the limited-scope evaluation review findings provided by the OIG are an important element in assessing the effectiveness of and influencing modifications to CPB policies and procedures. We continue to believe the success of these efforts has been demonstrated by the on-going trend of fewer audit findings and minimal questioned costs and funds put to better use.

We believe these results are highly correlated to CPB communications with grantees and required grantee training on compliance with the Communications Act and CPB policies. The OIG also conducts information sharing sessions at public media meetings and conferences to provide insight on their audit findings to licensees on compliance matters. These sessions have been highly effective in educating our grantees.

The OIG FY 2023 new limited-scope evaluation reviews regarding compliance with specific station Community Service Grant (CSG) General Provisions and Eligibility Criteria requirements has provided the impetus for us to reassess some of our station requirements, specifically as they pertain to small stations. As a result of their findings, we have recently proposed and the CPB Board of Directors has adopted refinements to station CSG qualification criteria for fiscal year 2024 that strengthens public broadcasting stations' relevancy to the communities they serve.

We are proud of the role that CPB provides in our management and oversight of American taxpayer investments in public broadcasting.

A handwritten signature in blue ink, appearing to read 'William P. Tayman, Jr.', written over a light blue circular stamp.

William P. Tayman, Jr.
Chief Financial Officer and Treasurer



Recovering Disallowed Costs and Funds Put to Better Use

During this reporting period, CPB management issued six management decisions¹ that addressed OIG findings. The following table presents the results of management’s actions with monetary findings.

Description	Number of Reports	Dollar Value of Disallowed Costs	Dollar Value Funds Put to Better Use
Reports with management decisions for which final action had not been completed by the start of the reporting period.	2	\$0	\$12,606
Reports for which management decisions were made during the reporting period	5	\$0	\$342,903
Subtotal	7	\$0	\$355,509
Reports for which final action was taken during the reporting period.	4*		
<ul style="list-style-type: none"> Dollar value of disallowed costs that have been recovered through collection or offset. 		\$0	\$48,446
<ul style="list-style-type: none"> Dollar value of disallowed costs written off as uncollectible. 		\$0	\$0
Reports for which final actions were not completed by the end of the reporting period.	4	\$0	\$307,063

* Collections are reported on four reports during this reporting period, three collections were final. Partial collections were received on the fourth report with the balance to be collected in the fall of 2023.

¹ One management decision resolved an evaluation report that did not report a monetary finding and the management decision did not assess a penalty for noncompliance with CSG requirements.



Index of IG Act Reporting Requirements 5 United States Code Sections 404 and 405

IG Act Reference	OIG Reporting Requirements	Page
Section 404(a)(2)	Review of legislation and regulations	NA
Section 405(b)(1)	Significant problems, abuses, and deficiencies	NA
Section 405(b)(2)	Recommendations with respect to significant problems, abuses, and deficiencies	4-10
Section 405(b)(3)	Prior significant recommendations not yet completed	11
Section 405(b)(4)	Matters referred to prosecutive authorities and prosecutions/convictions resulting	NA
Section 405(b)(5)	Summary of instances where information was unreasonably refused or not provided	NA
Section 405(b)(6)	List of audit and inspection reports issued, including questioned costs, unsupported costs, and funds put to better use	2-3
Section 405(b)(7)	Summary of each significant report	4-6
Section 405(b)(8)	Statistical table showing the number of audit reports and dollar value of questioned costs	2-3
Section 405(b)(9)	Statistical table showing the number of audit reports and dollar value of recommendations that funds be put to better use	2-3
Section 405(b)(10)(A)	Summary of audit reports issued before the start of the reporting period - for which no management decision has been made by the end of the reporting period	11
Section 405(b)(10)(B)	Summary of audit reports issued before the start of the reporting period - for which no establishment comment was returned within 60 days of providing the report to the establishment	NA
Section 405(b)(10)(C)	Summary of audit reports issued before the start of the reporting period - for which there are outstanding unimplemented recommendations, including the aggregate potential cost savings of those recommendations	11
Section 405(b)(11)	Description and explanation of reasons for any significant revised decisions by management during the reporting period	NA
Section 405(b)(12)	Information concerning significant decisions by management with which the Inspector General disagrees	NA



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Section 405(b)(16)	Information regarding peer reviews conducted by the Office of the Inspector General	13
Section 405(b)(17)	Statistical tables showing investigative, referral and prosecution results	NA
Section 405(b)(18)	Description of metrics used for investigative statistics	NA
Section 405(b)(19)	Report on substantiated investigations of high-level management officials	NA
Section 405(b)(20)	Description of instances of whistleblower retaliation	NA
Section 405(b)(21)	Description of instances of interference with Inspector General independence	NA
Section 405(b)(22)	Description of audit or investigation reports not made available to the public	NA
Section 405 Notes	Disclosure of government contractor audit findings	NA
Section 405(c)(2)	Statistical table showing the total number of audit reports and results from disallowed costs	15
Section 405(c)(3)	Statistical table showing the total number of audit reports and results from recommendations that funds be put to better use agreed to in a management decision	15
Section 405(c)(4)	Whether the establishment entered into a settlement agreement with any official found to have engaged in retaliation for whistleblower activity	NA
Section 405(c)(5)	Summary of audit reports where final action has not been completed within one year of a management decision	NA



Contact CPB OIG

If you have information about fraud, waste, or abuse involving CPB funds, initiatives, or operations, please call, write, or e-mail the Office of the Inspector General or file a complaint through our website. Your report may be made anonymously.

Call: Inspector General Hotline
202-879-9728 or
800-599-2170

Email: oigemail@cpb.org

Write: Inspector General Hotline
Office of the Inspector General
Corporation for Public Broadcasting
401 Ninth Street, NW
Washington, DC 20004-2129

Website: <https://cpboig.oversight.gov/hotline>



On October 1, 2017, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) announced the official launch of [Oversight.gov](https://oversight.gov). This new website provides a “one stop shop” to follow the ongoing oversight work of all Inspectors General that publicly post reports.

The Corporation for Public Broadcasting, like the other OIGs, will continue to post reports to its own website. But with the launch of [Oversight.gov](https://oversight.gov), users can now sort, search, and filter the site’s database of public reports from all of CIGIE’s member OIGs to find reports of interest. In addition, the site features a user-friendly map to find reports based on geographic location, and contact information for each OIG’s whistleblower hotline. Users can receive notifications when new reports are added to the site by following CIGIE’s new Twitter account, [@OversightGov](https://twitter.com/OversightGov).



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