



Corporation  
for Public  
Broadcasting

Office of the Inspector General

June 27, 2025

To: Donna Joe, Vice President and Deputy General Counsel  
Kathy Merritt, Executive Vice President and Chief Operating Officer

From: Kimberly A. Howell, Inspector General

Digitally signed by  
Kimberly Howell  
Date: 2025.06.27  
09:54:43 -04'00'

Subject: Evaluation of KSDS-FM, Licensed to San Diego Community College District, San Diego, California, Compliance with Selected Communications Act and General Provisions Transparency Requirements, Report No. ECR2506-2507

We have completed an unannounced evaluation of compliance with selected requirements of the 2025 Corporation for Public Broadcasting (CPB) Community Service Grant (CSG) awarded to KSDS-FM, licensed to San Diego Community College District (SDCCD), San Diego, California. Our specific objectives were to verify compliance with 11 requirements of the Communications Act of 1934, as amended (Act) for open and closed meetings and open financial records, as well as the 2025 Radio CSG General Provisions and Eligibility Criteria (General Provisions) for transparency as presented in Exhibit A. Background information on the station and CSG program can be found in Exhibit B.

Based on our review of the KSDS-FM website on February 11, 2025, we found the station was compliant with two of the five applicable requirements. The station was not compliant with three requirements. The remaining six requirements were not applicable.

Specifically, we found that KSDS-FM did not meet the following requirements regarding posting:

- its most recent Annual Financial Report (AFR) on its website;
- its most recent audited financial statements (AFS) on its website; and
- current members of the Governing Body on the station's website.

In response to our preliminary observations issued on March 20, 2025, the station took immediate actions including:

- posting its most recent AFR that was submitted to CPB on its website;
- posting its most recent AFS on its website;
- removing an outdated list of Board of Trustees members from its website; and
- inserting a readily-identifiable link to access Board documents, including current Board members, meeting dates, and other information.

The station is now compliant with open financial records and governing body identification requirements.

We recommend that CPB require KSDS-FM to identify the corrective actions and controls it will implement to ensure future compliance with Act requirements for:

- 1) open financial records; and
- 2) identifying current Board of Trustees members on the station's website.

In response to our draft report, KSDS-FM management acknowledged the compliance issues and stated that the station has enhanced its oversight to address these issues. Based on KSDS-FM's response to our draft report and our verification that the most recent open financial records and Board of Trustees' names are now posted or accessible on the station's website, we consider recommendation one and two resolved, but open pending CPB management's final decision to accept KSDS-FM's corrective action to ensure future compliance.

We initiated this evaluation to address station accountability as identified in our Annual Plan. We conducted our evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Inspection and Evaluation*. We have summarized our KSDS-FM website review in Exhibit A, provided background on KSDS-FM and the CSG program in Exhibit B, and provided our evaluation scope and methodology in Exhibit C. We also include the station's response as Exhibit D.

cc: Ruby Calvert, Chair, CPB Board of Directors

Elizabeth Sembler, Chair, Audit and Finance Committee, CPB Board of Directors

U.S. Senate Committee on Homeland Security and Governmental Affairs

U.S. House of Representatives Committee on Oversight and Accountability

U.S. Senate Committee on Commerce, Science and Transportation

U.S. House of Representatives Energy and Commerce Committee

U.S. Senate Committee on Appropriations

U.S. Senate Labor-HHS-Education Appropriations Subcommittee

U.S. House of Representatives Committee on Appropriations

U.S. House of Representatives Labor-HHS-Education Appropriations Subcommittee

## **FINDINGS AND RECOMMENDATIONS**

### **ACT AND GENERAL PROVISIONS COMPLIANCE**

#### ***Open Financial Records***

We did not find any financial information posted on the KSDS-FM website on the date of our review, February 11, 2025. The most recent FY 2023 audited financial statements and the FY 2023 AFR were not posted to the station's website. The FY 2023 audited financial statement, dated February 2, 2024, was submitted to CPB. The FY 2023 AFR was submitted to CPB on February 7, 2024, and was approved by CPB on April 22, 2024.

In response to our preliminary observations, station management stated that at the time of our review, a KSDS-FM financial webpage was included in the station's website but was inadvertently inactive in the dropdown menu. Management said that it had been upgrading their website over the last month and believed that the financial information must have disappeared from the dropdown menu during the process. However, using an archived web file search function, we reviewed KSDS-FM's website on September 14, 2024 and June 25, 2024, and did not find the required financial reports posted to the website on those dates.

CPB requires that grantees make the audited financial statements and AFRs available to the public on the station website.

**C. Open Financial Records:** The Act requires stations to make available to the public their annual financial and audit reports and related financial information they are required to provide to CPB (47 U.S.C. § 396(k)(5) and § 396(1)(3)(b)). CPB also requires that each Grantee post the following documents on its station website:

1. its most recent audited financial statement, or unaudited financial statement if permitted; and
2. its most recent AFR or FSR (whichever is applicable).

CPB 2025 Radio CSG General Provisions and Eligibility Criteria, Section 2. Communications Act Requirements.

The Act also provides:

Funds may not be distributed pursuant to this subsection to any public telecommunications entity that does not maintain for public examination copies of the annual financial and audit reports, or other information regarding finances, submitted to the Corporation pursuant to subsection (l)(3)(B) of this section.

The Act, 47 U.S.C. § 396 (k)(5).

After receiving our Preliminary Observations dated March 20, 2025, the station's management took immediate action and posted the most recent FY 2024 audited financial statement and the most recent FY 2024 AFR to the station's website. We subsequently verified the posting to the station's website.

KSDS-FM was not compliant with Act open financial records requirements on the date of our review and may be subject to penalties under CPB's Non-Compliance Policy.

***Recommendation:***

We recommend that CPB management require KSDS-FM to:

- 1) identify the corrective actions and controls it will implement to ensure future compliance with Act and General Provisions requirements for open financial records, both the audited financial statements and AFR.

***KSDS-FM Response:***

In response to our draft report, KSDS-FM management acknowledged the compliance issues and stated that they have taken immediate action to resolve the issues. KSDS-FM management stated that the AFR and AFS issues were due to an oversight on their part and that as a result the reports were not easily accessible on their website. KSDS-FM management stated that the financial reports were easily accessible in the past, but at some point, the prompt on their dropdown menu disappeared and no one noticed. KSDS-FM management stated that they have instituted a weekly review of their website to make sure that everything is correct and accessible.

***OIG Review and Comment:***

Based on KSDS-FM's management response to our draft report, we consider recommendation one resolved but open pending CPB's management decision accepting the station's corrective action to ensure future compliance.

## **II. GENERAL PROVISIONS TRANSPARENCY COMPLIANCE**

***Governing Body Members***

Our review of the governing body members on the station's website found that some of the current members' names were not shown on the station's website. We found a difference between the members' names posted on the Board of Trustees website and the KSDS-FM website. Specifically, two of the five current members were not posted on the KSDS-FM website and two names posted were no longer on the board.

Specifically, we found that the term “Board of Trustees” on the KSDS website had listed an outdated list of Board members. “Meeting Agendas” was posted below the listed board members on the website and clicking “Meeting Agendas” took you to a Board of Trustee’s Board Docs website that identified the current Board members. However, the public reviewing the station’s website would not know the board members listed under the “Board of Trustees” were not current or that the “Meeting Agendas” was a link that would take them to the Board of Trustees Board Docs website, that actually listed the current Board of Trustee members.

CPB’s General Provisions contain specific transparency requirements for making information available to the public and require certain documents be made available on the station’s website:

- A. **Public Inspection of Documents and Website Posting:** To ensure transparency and public confidence in the use of CPB funds, the Communications Act requires Grantees to make certain documents available for public inspection. As set forth below, CPB also requires public access to other documents, and specifies how all documents must be made available for inspection, either by maintaining them at Grantee’s office or by posting them on its station website....
- B. **Documents for Public Inspection: Website Posting Required:** At a minimum, each Grantee must post the following for public inspection on its station website: ...

- 2. **Governing Body:** A list of the members of its governing body;

CPB 2025 Radio CSG General Provisions and Eligibility Criteria, Section 9 Transparency.

In response to the preliminary observations, station management said that the names of the board members had not been updated on its website and that two new board members were sworn in on December 19, 2024. Station management also stated that the required names of the board members were available on the station’s website via a link to the Board of Trustees public website. However, station management said that the referenced “link was titled ‘Meeting Agendas’ which may have been confusing” to find the current board member information.

After receiving our preliminary observations on March 20, 2025, KSDS-FM management immediately removed the outdated list of Board members and the Meeting Agenda link from the KSDS-FM website. They added a link to the San Diego Community College Board of Trustees Board Docs website. The SDCCD Board’s Board Docs website lists the current board members and other information. KSDS-FM management also included instructions to click the new link to access the board information.

KSDS-FM was not fully compliant with CPB CSG transparency requirements at the date of our review and may be subject to penalties under CPB’s CSG Non-compliance Policy.

***Recommendation:***

We recommend that CPB management require KSDS-FM to:

- 2) identify the corrective actions and controls it will implement to ensure future compliance with CPB's General Provisions requirements for transparency regarding posting current Board member information.

***KSDS-FM Response:***

In response to our draft report, KSDS-FM management acknowledged the compliance issues and stated that they have taken immediate action to resolve the issues. KSDS-FM management stated that the issue regarding posting incorrect names for the Board of Trustees' members was immediately corrected and stated that the accuracy of the posted Board members names will be monitored as part of the weekly overviews of the KSDS-FM website.

***OIG Review and Comment:***

Based on KSDS-FM's management response to our draft report, we consider recommendation two resolved but open pending CPB's management decision accepting the station's corrective action to ensure future compliance.

**Summary of Website Review  
KSDS-FM as of February 11, 2025**

Requirements	Met	Not Met
1) 7-day advance notice of governing body meeting	N/A	
a) available on website		
b) available by other means		
2) 7-day advance notice of board committee meetings:	N/A	
a) available on website		
b) available by other means		
3) 7-day advance notice of Community Advisory Board meetings:	N/A	
a) available on website		
b) available by other means		
4) If closed meetings were held, was documentation prepared explaining the basis for closing meeting in accordance with Act:	N/A	
a) available on website		
b) available at central office		
5) If closed meeting documentation was prepared, was it available within 10-days of the closed meeting	N/A	
6) Most recent AFR or FSR available on website		X
7) Most recent audited or unaudited financial statements available on website		X
8) Senior/executive management information on website	X	
9) Governing body members on website		X
10) CAB members on website	N/A	
11) Grantee's annual report on local content and services included in the grantee's current 2024 SAS on its content and services that serve local needs; and analysis about the reach and impact of the local service in its community.		
a) available on website		
b) available at the central office	X	

## **Background**

According to its website, “KSDS is a full-time mainstream/traditional Jazz radio station, licensed to the San Diego Community College District, broadcasting 24 hours a day from the campus of San Diego City College. Founded in 1951, the station began programming Jazz in 1973 and became San Diego's only full-time Jazz station in 1985.” The website states, “KSDS FM 88.3 is dedicated to presenting Jazz music as a living art by preserving the past, promoting the present and nurturing the future. This is accomplished through high quality programming, production of live events, our 4E Education Initiative and partnerships with educational organizations. KSDS advances the appreciation and understanding of Jazz with a local, national and international audience while providing outreach for the licensee, the San Diego Community College District, and San Diego City College.”

### ***CPB’s Community Service Grant Program***

The Communications Act of 1934 (Act) provides that specific percentages of the appropriated funds CPB receives annually from the United States Treasury must be allocated and distributed to licensees and permittees of public TV and radio stations. Each year CPB awards CSG grants to public TV and radio stations based in part on the amount of Non-Federal Financial Support (revenues) claimed by all stations on their AFR submitted to CPB. The CSG calculation process starts with separate amounts appropriated for the TV and radio CSG pools, adjusted by base grants and supplemental grants. The funds that remain are called Incentive Grant Pools; one is for TV and the other for radio.

In addition to the annual filing of a station’s AFR for radio, the chief executive of the station and a licensee official annually certify to CPB the station’s compliance with Act requirements and selected General Provisions requirements in the legal agreement awarding the station CSG funds. These certifications specifically address open and closed meetings, open financial records, CPB Employment Statistical Report, and donor information requirements under Section IV Communications Act Compliance of the agreement. Station officials responsible for closed meetings and the CPB Employment Statistical Report requirements are identified in the grant agreement. Additionally, the certification also addresses Website Postings Required under Section V. Selected General Provisions Requirements of the agreement.



### **Scope and Methodology**

We performed an evaluation of KSDS-FM's compliance with selected provisions of the Act and grant certification requirements. Our specific objectives were to verify compliance with selected Act requirements for open and closed meetings and open financial records, as well as 2025 Radio Community Service Grants General Provisions and Eligibility Criteria for Transparency. The scope of the evaluation included reviews of the information posted on the station's website as of February 11, 2025, as well as information provided in response to our Preliminary Observations issued on March 20, 2025.

We reviewed documents supporting the station's compliance with the Act requirements to provide advance notice of public meetings, notice of closed meeting reasons, and make financial information available to the public. We also reviewed the station's website and processes to determine its compliance with CPB's transparency requirements for eligibility. We informed station management of our evaluation on March 20, 2025, and we requested additional information to support the station's compliance, including as applicable transparency information maintained at its central office for documents that was required to be made available to the public at its central office if not posted on its website.

We also reviewed CPB's Integrated Station Information System (ISIS) to determine if the evaluated information made available to the public was the most recent information submitted to CPB. In addition, we verified with station management that board and management listings posted to its website were current.

We conducted our fieldwork from February 11 through April 2, 2025 and performed our evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Inspection and Evaluation*.



May 29, 2025

Dear Mr. Richardson,

This is in response to the KSDS-FM Draft Evaluation Report, No. ECR2506-XXXX.

We acknowledge the compliance issues brought forth in the evaluation and have taken immediate action to resolve.

The AFR and AFS issues were due to an oversight on our part where the reports were not easily accessible on our website. The financials were easily accessible in the past but at some point, the prompt on our dropdown menu disappeared and no one noticed. They were always on our website but not accessible in an obvious way.

To ensure that it doesn't happen again moving forward we have instituted a weekly overview of our website to make sure everything is correct and accessible.

The issue with the Board of Director names was also immediately corrected and will be monitored as part of our weekly overview.

Sincerely,

A handwritten signature in black ink that reads "Ken Poston".

Ken Poston  
General Manager  
KSDS FM 88.3