



CORPORATION FOR PUBLIC BROADCASTING  
**SEMIANNUAL REPORT**

OFFICE OF THE INSPECTOR GENERAL OPERATIONS  
CPB AUDIT RESOLUTION ACTIVITIES

OCTOBER 1, 2014 to MARCH 31, 2015

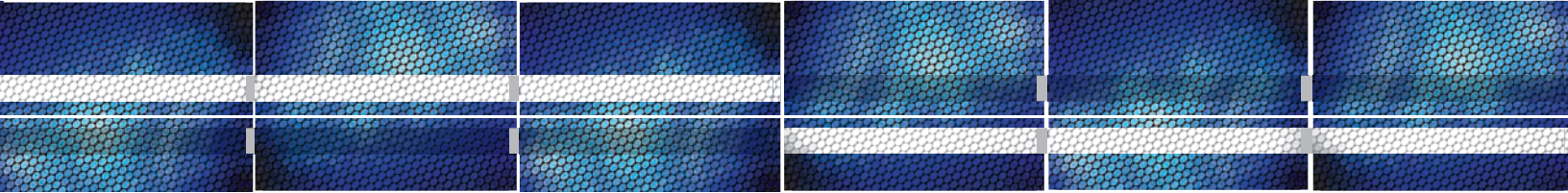


# FOREWORD

Congress created the Corporation for Public Broadcasting (CPB) in 1967 to promote public media and help keep it 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 more than 1,400 public media stations, as well as research, technology, and program development for public radio, television, and related online services. For fiscal year (FY) 2015, CPB received \$445 million in appropriations and as well as a Ready to Learn grant from the U.S. Department of Education.

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

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



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# OFFICE OF INSPECTOR GENERAL OPERATIONS

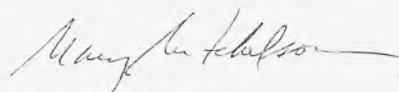
## *~ Message from the Inspector General ~*

March 31, 2015

I am pleased to submit this Semiannual Report to Congress about our activities during the period October 1, 2014 to March 31, 2015. We issued two reports, one audit of a member of the National Minority Consortia and one evaluation of a radio station. In our audit, we identified CPB funds that could be put to better use, because they were associated with expired and closed CPB grants. Our evaluation found improper expenditure of restricted CPB funds and the need for further guidance from CPB.

With regard to complaints, we closed the one that carried over from the last reporting period and 28 of the 31 we received this period.

In March, we had the opportunity to brief the staff of the Senate Committee on Commerce, Science, and Transportation on our findings and recommendations, as well as our ongoing work and planned activities. We look forward to continuing to work with Congress and the CPB Board and management to further accountability in CPB initiatives and operations.



Mary Mitchelson  
Inspector General

# REPORTS ISSUED IN THE PERIOD ENDING MARCH 31, 2015

This table identifies the reports OIG issued this reporting period and the related monetary findings and recommendations for corrective actions. 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 outlays or deobligating funds. The IG Act requires us to report unsupported costs separately, even though they are included in the questioned costs column.

| Report Number /Date Issued     | Report Title   | Questioned Costs | Unsupported Costs | Funds Put To Better Use | Number of Recommendations |
|--------------------------------|--|------------------|-------------------|-------------------------|---------------------------|
| APT1407-1505<br>March 27, 2015 | Audit of CPB Grants Awarded to Latino Public Broadcasting, Burbank, CA for the Period October 1, 2012 – September 30, 2014 | \$0              | \$0               | \$36,709                | 3                         |
| ASR1408-1504<br>March 23, 2015 | Evaluation of CPB Restricted Funds Awarded to WMPG-FM, Portland, Maine for Fiscal Year 2014                                | \$6,873          | \$0               | \$0                     | 3                         |

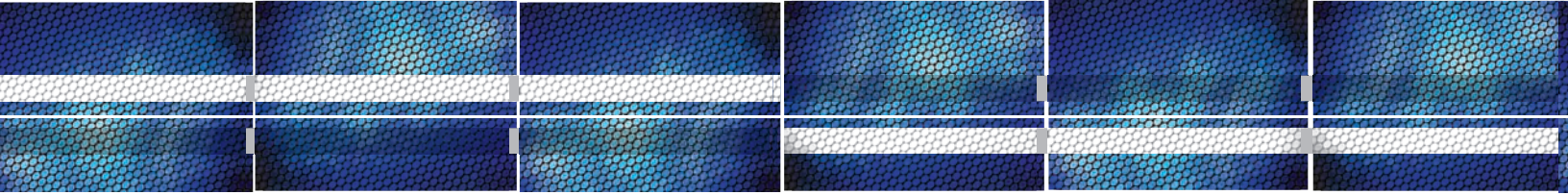
## AUDIT AND EVALUATION REPORTS AND ASSISTANCE ACTIVITIES

We issued two reports this period – one audit and one evaluation. You may access them on our website at <http://www.cpb.org/oig/reports/>.

### Audit of CPB Grants Awarded to Latino Public Broadcasting

*We found that Latino Public Broadcasting (LPB) fairly reported its financial information and complied with grant requirements and the Communications Act (the Act) except for certain uncommitted or unspent funds related to expired and/or closed CPB grants.*

LPB is a member of the National Minority Consortia, which collectively addresses the need for national public broadcast programming that reflects America’s ethnic and cultural diversity. Since 2000, LPB has received about \$17.5 million from CPB to deliver television productions for distribution through the public broadcasting system. We audited LPB’s financial grant reports for a two-year period ending September 30, 2014 and found unspent funds of \$36,709 for open and uncompleted productions executed under expired and closed CPB grants for FYs 2001 through 2007, which we classified as funds put to better use. We also found unspent funds totaling \$188,003 associated with uncompleted productions under expired CPB grants from FYs 2008, 2009, and 2011, and uncommitted funds of \$50,466 from before FY 2001.



We recommended that CPB recover the \$36,709 in unspent funds from FYs 2001 through 2007, unless LPB can demonstrate that the funds are committed to productions that are active and likely to be completed in a reasonable time. We also recommended that CPB require LPB to demonstrate that the uncompleted productions executed under the expired FYs 2008, 2009, and 2011 grants are active and likely to be completed in a reasonable time. Finally, we recommended that CPB officials research records for LPB grant documents prior to FY 2001 to determine whether any of the \$50,466 in uncommitted funds from that period is CPB funds that should be returned to CPB. LPB disagreed with our findings. CPB's resolution of this audit is due September 23, 2015.

*Audit of CPB Grants Awarded to Latino Public Broadcasting, Burbank, CA for the Period October 1, 2012 to September 30, 2014, Audit Report No. APT1407-1505 (March 27, 2015), <http://www.cpb.org/oig/reports/Latino-Public-Broadcasting-Final-Report-Issued-032715.pdf>*

## Evaluation of CPB Restricted Funds Awarded to WMPG-FM

*WMPG-FM (WMPG) is an institutional radio station located at the University of Southern Maine in Portland, ME. In reviewing its expenditure of CPB restricted funds for FY 2014, we found that it spent restricted funds on broadcast services that were not exclusively related to national programming and that it did not discretely account for CPB restricted funds.*

For its FY 2014 (ending June 30, 2014), WMPG received \$71,514 in Community Service Grants (CSG) from CPB, of which \$18,608 was restricted. The Act requires that the restricted portion of CSG funds be used solely for "acquiring or producing programming that is to be distributed nationally and is designed to serve the needs of a national audience." We reviewed WMPG records to determine if it spent its restricted funds on national programming, discretely accounted for CPB revenues and expenditures, and complied with the Act's requirements for open meetings and financial records, Equal Employment Opportunity reporting, and donor lists/political activities prohibitions.

While we found that WMPG complied with the Act's other provisions, we questioned \$6,973 of WMPG's expenditure of CPB restricted funds, and we determined that its accounting system did not discretely account for restricted and unrestricted expenditures. WMPG charged internet services and engineer expenses to CPB restricted funds without allocating the costs between local programming use and national programming use. We determined the percentage of WMPG's weekly programming hours that represented national programming, applied that percentage to the total internet and contract engineer's service costs to determine those costs that properly could be charged against CPB restricted funds, and questioned the remainder. We recommended that CPB recover the questioned costs and provide additional guidance for using restricted funds to pay for distribution services. WMPG did not disagree with our findings. CPB's resolution of this evaluation is due September 19, 2015.

*Evaluation of CPB Restricted Funds Awarded to WMPG-FM, Portland, Maine for Fiscal Year Ending June 30, 2014, Report No. ASR1408-1504 (March 23, 2015), <http://www.cpb.org/oig/reports/WMPG-FM-Final-Report-Issued-032315.pdf>*

## Review of CPB Financial Statement Audit

Pursuant to OIG's agreement with the CPB Board, we reviewed the work of the independent public accountant (IPA) conducting CPB's financial statement audit. We reported to the Board's Audit and Finance Committee that, after our limited review, we concluded the IPA performed its work in accordance with applicable auditing standards.

## ADDITIONAL REPORTING REQUIREMENTS

### Peer Review Results

OIG's last audit peer review was conducted by the Library of Congress OIG for the period ending March 31, 2013. We received a rating of pass and the report contained no recommendations.

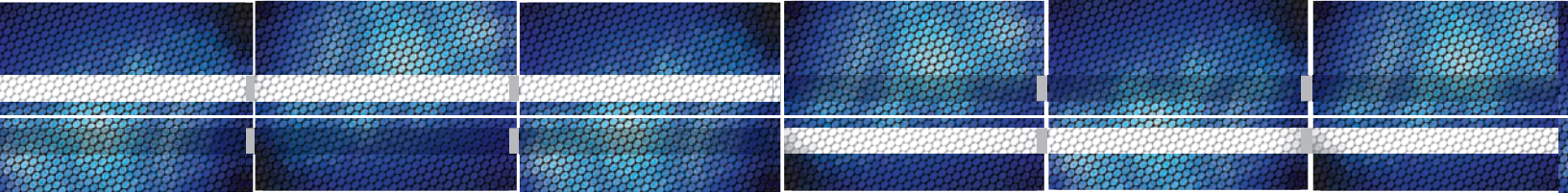
This period, we conducted an audit peer review of the OIG of the National Labor Relations Board (NLRB) for the period ending September 30, 2014. Based on our review, the NLRB OIG audit organization's system of quality control has been suitably designed and complied with to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards. We gave the office a rating of pass and made no recommendations. There are no outstanding unimplemented recommendations from a peer review.

### Resolution of Recommendations

The following table summarizes the resolution activities for all audit and evaluation reports issued by our office. We have included monetary and non-monetary findings with related recommendations.

| Description   | Number of Reports | Total            |                   |                         |
|---|-------------------|------------------|-------------------|-------------------------|
|   |                   | Questioned Costs | Unsupported Costs | Funds Put to Better Use |
| Reports for which no management decision had been made by the start of the reporting period.                  | 4                 | \$311,893        | \$298,971         | \$243,527               |
| Reports issued during the reporting period.   | 2                 | \$6,873          | \$0               | \$36,709                |
| <b>Subtotals</b>  | <b>6</b>          | <b>\$318,766</b> | <b>\$298,971</b>  | <b>\$280,236</b>        |
| Reports for which a management decision had been made during the reporting period: <sup>1</sup>               | 2                 |                  |                   |                         |
| <ul style="list-style-type: none"> <li>Dollar value of recommendations agreed to by management</li> </ul>     |                   | \$52,655         | \$52,655          | \$0                     |
| <ul style="list-style-type: none"> <li>Dollar value of recommendations not agreed to by management</li> </ul> |                   | \$224,250        | \$224,250         | \$0                     |
| Reports with no management decision at the end of the reporting period.                                       | 4                 | \$41,861         | \$22,066          | \$280,236               |

<sup>1</sup> One report contained no monetary recommendations.



## Reports Issued Before October 1, 2014 with no Management Decision by March 31, 2015

During this reporting period, CPB did not resolve two audit reports within the six-month audit resolution timeframe. In both audits we identified non-federal financial support (NFFS) reporting issues that raise policy considerations requiring further research and evaluation by CPB management. CPB anticipates issuing management decisions resolving these audits in the next reporting period.

### Audit of Underwriting and In-Kind Contributions Reported as NFFS

Our audit found that:

- stations over-stated NFFS by \$671,046 because of a general lack of compliance with CPB's guidelines, which will result in estimated CSG overpayments of \$46,167 in 2015. We classified these monies as funds put to better use;
- CPB's Financial Reporting Guidelines need to clarify:
  - documenting in-kind contributions and valuing goods and services at the time of donation;
  - valuing exclusive sponsorships when usual and customary fees were not established;
  - requirements that goods and services need to be purchased if not donated;
  - receipt of contributions by third parties for the benefit of public broadcasters when stations do not take constructive receipt of the full donation; and
  - excluding presenting fees as NFFS; and
- CPB should also evaluate the practicality of continuing to allow stations to claim in-kind trades as NFFS given the historical and current challenges in valuing trades and documenting that they were received by the stations.

*Audit of Underwriting and In-kind Contributions Reported as Non-Federal Financial Support at Selected Grantees for Fiscal Year 2013, Report No. ACJ1405-1410 (September 30, 2014), <http://www.cpb.org/oig/reports/2014-09-30-Underwriting-In-Kind-NFFS-Final-Report.pdf>.*





## Examination of KQED, Inc.

Our examination found KQED:

- over-stated NFFS by \$2,147,411, which resulted in potential CSG overpayments of \$197,360 (\$134,512 in 2014 payments and estimated potential overpayments of \$62,848 in 2015), which we reported as funds put to better use;
- was noncompliant with grant terms resulting in questionable production expenditures of \$34,988; and
- was noncompliant with the statutory provisions of the Act for open meetings, open financial records, and equal employment opportunity documentation requirements.

*Examination of KQED, Inc., San Francisco, California, Community Service and Other Selected CPB Grants Active During the Period October 1, 2011 - September 30, 2013, Report No. ASJ1403-1409 (September 29, 2014), <http://www.cpb.org/oig/reports/2014-09-29-KQED-Final-Report.pdf>.*

# INVESTIGATIVE ACTIVITIES

## Background

The IG Act provides for the OIG to receive and investigate complaints or allegations involving potential violations of law, rules, or regulations, mismanagement, gross waste of funds, or abuse of authority. We receive allegations through a variety of means, including our hotline. We review all allegations to determine whether the complaint should be the subject of an audit, evaluation, or investigation. The results of investigations may be referred to appropriate federal, state, or local prosecuting authorities. After reviewing a complaint, we may refer it to CPB or other entities.

## Complaints

In the previous semiannual report, we reported that we had one open complaint at the end of the reporting period; we closed it during the current reporting period. We received 31 new complaints. We referred three internally for audit/evaluation consideration, eleven to CPB for its information or action, and one to the CPB Ombudsman. In response to five, we provided information to the complainant and closed the matter. We closed eight complaints either because they lacked specificity or were outside our authority. At the end of the reporting period, we had three complaints pending.

## Investigations

During this reporting period, we opened no new investigations.



## CONGRESSIONAL MATTERS

### Briefing of Senate Commerce Committee Staff

On March 20, 2015, we conducted a bipartisan briefing of staff from the U.S. Senate Committee on Commerce, Science, and Transportation. We discussed our office structure, strategic goals, annual work plan and performance measures, significant open recommendations, compliance findings, and recent audits.

### Responses to Congressional Requests

In March 2015, we responded to two separate Congressional letters asking about open recommendations and associated potential cost savings, as well as closed work that was not public and any instances of delayed or restricted access to information necessary to an audit or evaluation. One request was from the Chair and Ranking Member of the House Committee on Oversight and Government Reform and the other from the Chairs of the Senate Committees on Homeland Security and Governmental Affairs and on the Judiciary.

## OTHER OIG ACTIVITIES

### Oversight of CIGIE Financial Statement Audit

Because the Inspector General is the Vice Chair of the Audit Committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE), OIG was responsible for overseeing the financial statement audit of CIGIE. We reviewed the work of the IPA and found no instances where the IPA did not comply in all material respects with Government Auditing Standards.

### Site Visit of the MESICIC

The United States is subject to review in the fourth round of the Mechanism for Follow-up on the Implementation of the Inter-American Convention Against Corruption (MESICIC). The State Department selected four entities for MESICIC review: the Public Integrity Section of the Criminal Division of the Department of Justice, the Office of Special Counsel, the Office of Government Ethics, and CIGIE (representing the IG community). On October 8, 2014, the Inspector General participated in the interview of certain CIGIE officials by representatives of MESICIC to discuss the IG community's activities and contributions to the anti-corruption efforts of the United States.

### OIG FY 2015 Work Plan

On October 17, 2014, we issued our work plan for FY 2015 and posted it to our website at <http://www.cpb.org/oig/reports/annualplan15.pdf>. There, we set out our planned activities for FY 2015 and reported on our accomplishments against our FY 2014 performance measures, which we exceeded.

# CPB AUDIT RESOLUTION ACTIVITIES

*~ Message from the Chief Financial Officer and Treasurer ~*

March 31, 2015

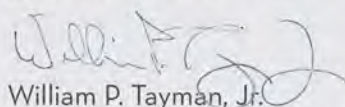
CPB and OIG staff continues to work cooperatively to discuss and resolve report findings and recommendations. Generally, corrective actions have been completed or are proceeding according to agreed-upon schedules. Some resolutions have taken longer than desired and CPB continues to improve on the timeliness of responses to OIG report findings.

Following the OIG's September 30, 2014 Semiannual Report we reviewed and evaluated the circumstances around the over-reporting of NFFS by several stations in the amount of \$2.8 million which generated CSG overpayments of approximately \$180,000 and future potential overpayments of nearly \$63,000. These findings were reported as being "...due to misinterpretation of, lack of compliance with, and ambiguity in CPB guidance." Specifically, the differences in reporting underwriting proceeds received through third parties were reported at the gross contribution amount by some stations and by the net amount after deducting fees retained by third parties by other stations.

CPB accounting guidelines for reporting underwriting proceeds require stations to comply with GAAP (Generally Accepted Accounting Principles). As such, reporting underwriting at either gross or net is determined by the contractual relationship between the station and the third party. After careful review of the findings, we are not of the opinion that ambiguity exists with CPB guidance. In fact, only one of the seven stations reviewed failed to comply with GAAP.

Nonetheless, it appears some stations would benefit from additional guidance as recommended by the OIG and CPB will provide stations with information pertaining to when GAAP allows reporting of gross versus net underwriting amounts. We will also provide tools for stations to utilize in determining valuation of certain activities, such as documentation of in-kind contributions and goods and services at the time of donation.

With our commitment to continued improvement, enhancements to CPB internal controls and processes and procedures are always a priority. In this regard, CPB and OIG staff is working together with our grantees to strengthen procedures and controls over station grants, contracts, and CPB assets.



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 one management decision that addressed OIG findings with questioned costs or funds put to better use.

## Reports with Disallowed Costs or Funds Put to Better Use

| 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.                     | 9                 | \$424,781                        | \$844,994                            |
| Reports for which management decisions were made during the reporting period. <sup>2</sup>  | 2                 | \$53,001                         | \$0                                  |
| <b>Subtotal</b>   | <b>11</b>         | <b>\$477,782</b>                 | <b>\$844,994</b>                     |
| Reports for which final action was taken during the reporting period. <sup>3</sup>  | 7                 |                                  |                                      |
| <ul style="list-style-type: none"> <li>Dollar value of disallowed costs that have been recovered through collection or offset.</li> </ul> |                   | \$199,064                        | \$286,571                            |
| <ul style="list-style-type: none"> <li>Dollar value of disallowed costs written off as uncollectible.</li> </ul>                          |                   | \$34,408                         | \$0                                  |
| Reports for which final actions were not completed by the end of the reporting period.  | 6                 | \$244,310                        | \$558,423                            |

## CORRECTIVE ACTIONS NOT COMPLETED WITHIN ONE YEAR OF A MANAGEMENT DECISION

At the end of the reporting period, there were six reports with monetary corrective actions and one with significant administrative corrective actions that had not been completed within one year of the management decision date.

## On-Going Monetary Collection Actions as of March 31, 2015

| Report No.   | Report Title  | Date Issued    | Date Resolved  | Fiscal Year Corrective Action to be Completed |
|--------------|---|----------------|----------------|---|
| ASJ1102-1201 | Audit of CPB Grants Awarded to WQED Multimedia                            | Dec. 12, 2011  | July 9, 2012   | FY 2017 (1)                                   |
| ESR1107-1204 | Examination of CPB Grant Funds Awarded to Cesar Chavez Foundation KUFW-FM | March 20, 2012 | March 22, 2013 | FY 2016 (2)                                   |

<sup>2</sup> One report did not contain any monetary findings.

<sup>3</sup> Monetary recoveries were made on seven reports during this reporting period. Final monetary recoveries were made on three of the seven reports, one report was written off as uncollectible, and a fifth report had only administrative corrective actions. This leaves a balance of six reports with monetary collections.

|              |   |                    |                   |   |
|--------------|---|--------------------|-------------------|---|
| ASR1202-1208 | Audit of CPB Grants Awarded to Pacifica Foundation Radio Stations KPFA, KPFK, KPFT, WBAI, and WPFW                                      | September 21, 2012 | March 28, 2012    | Repayment schedule not established grantee suspended from CSG program |
| ASR1103-1203 | Examination of Selected CPB Grants Awarded to Radio Bilingue, Inc. Fresno, California, for the Period October 1, 2008-November 30, 2010 | March 30, 2012     | April 4, 2013     | FY 2016 (3)   |
| APT1301-1305 | Audit of CPB Grants Awarded to the Pacific Islanders in Communications, Inc., for the Period October 1, 2009-September 30, 2012         | September 26, 2013 | December 18, 2013 | Pending reconstruction of ancillary revenue records                   |
| APR1209-1306 | Audit of CPB Grant Awarded to Youth Media International for the Period July 1, 2010-June 30, 2012                                       | September 27, 2013 | March 10, 2014    | Repayment schedule awaiting approval                                  |

- (1) CPB began recovering \$759,332 in FY 2013. It will deduct \$151,867 from WQED's annual CSG for five years.  
(2) CPB began recovering \$387,696 in FY 2014. It will deduct \$129,232 from KUFW's annual CSG for three years.  
(3) CPB began recovering \$67,606 in FY 2014. It will deduct \$22,535 from Radio Bilingue (KSJV's) annual CSG for three years.

## Significant Unimplemented Administrative Corrective Actions as of March 31, 2015

| Report No.  | Report Title  | Date Issued    | Date Resolved   | Fiscal Year Corrective Action to be Completed |
|-------------|---|----------------|-----------------|---|
| ECJ905-1105 | Station Survey Compliance with Accounting & Communications Act Requirements | March 31, 2011 | August 30, 2011 | FY 2015                                       |

## Auditing Requirements of the Communications Act

OIG's survey report recommended expanding the IPA attestation testing to verify compliance with Communications Act requirements. CPB's initial due diligence showed that expanding the IPA's role beyond attesting to the station's NFFS included in its annual financial report to CPB would add additional audit expense to the stations. In lieu of changing attestation requirements for stations, CPB contracted with the Public Media Business Association (PMBA) to develop a demonstration compliance inspection program. The program was developed, and 10 site inspections and 25 desk audits were completed in 2014. While the program was successful, CPB felt it was equally cost prohibitive, similar to the cost of expanding the attestation review of IPAs. We will continue to develop alternative approaches to address this recommendation with the continued goal of having this completed by the end of the current fiscal year.

Actions which have been completed that should have a direct impact on compliance issues include the April, 2013 establishment of Grantee Noncompliance Policy. This policy stresses the importance of compliance with Communications Act requirements and permits CPB to impose a range of penalties including financial penalties, CSG forfeiture in whole or in part, temporary suspension, or disqualification from the CSG program. CPB has imposed financial penalties for noncompliance identified in most OIG audit reports since the policy was introduced.

## INDEX OF IG ACT REPORTING REQUIREMENTS

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| Section 4(a)(2)                              | Review of Legislation and Regulations   | NA          |
| Section 5(a)(1)                              | Significant Problems, Abuses, and Deficiencies  | 2-3         |
| Section 5(a)(2)                              | Recommendations With Respect to Significant Problems, Abuses, and Deficiencies  | 2-3         |
| Section 5(a)(3)                              | Prior Significant Recommendations Not Yet Completed   | 5           |
| Section 5(a)(4)                              | Matters Referred to Prosecutive Authorities   | NA          |
| Section 5(a)(5)                              | Summary of Instances Where Information Was Refused or Not Provided  | NA          |
| Section 5(a)(6)                              | List of Audit and Inspection Reports Issued   | 2           |
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| Section 5(a)(8)b                             | Statistical Table Showing the Number of Audit Reports and Dollar Value of Questioned Costs  | 4           |
| Section 5(a)(9)                              | Statistical Table Showing the Number of Audit Reports and Dollar Value of Recommendations that Funds Be Put To Better Use                                       | 4           |
| Section 5(a)(10)                             | 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      | 5-6         |
| Section 5(a)(11)                             | Description and Explanation of Reasons for any Significant Revised Decisions by Management During the Reporting Period  | NA          |
| Section 5(a)(12)                             | Information Concerning Significant Decisions by Management With Which the Inspector General is in Disagreement  | NA          |
| Section 5(a)(14)                             | Information Regarding Peer Reviews Involving the Office of Inspector General  | 4           |
| Section 5 Notes                              | Disclosure of Government Contractor Audit Findings  | NA          |
| <b>CPB Management Reporting Requirements</b> |   |             |
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| Section 5(b)(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 | 9           |
| Section 5(b)(4)                              | Summary of Audit Reports Where Final Action Has Not Been Completed Within One Year of a Management Decision   | 9-10        |

## CONTACT CPB/OIG



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

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

Fax: 202-879-9699

Email: [oigemail@cpb.org](mailto:oigemail@cpb.org)

Write: Inspector General Hotline

401 Ninth Street, NW

Washington, DC 20004-2129

Website: [www.cpb.org/oig/contact.php](http://www.cpb.org/oig/contact.php)



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