

**CORPORATION FOR PUBLIC BROADCASTING  
OFFICE OF INSPECTOR GENERAL**

**AUDIT OF CPB GRANTS AWARDED TO  
LATINO PUBLIC BROADCASTING, BURBANK, CA  
FOR THE PERIOD  
OCTOBER 1, 2012 – SEPTEMBER 30, 2014**

**AUDIT REPORT NO. APT1407-1505**

**March 27, 2015**



Corporation  
for Public  
Broadcasting

Office of Inspector General

Date: March 27, 2015

To: Jackie J. Livesay, Vice President, Compliance  
Joseph Tovares, Senior Vice President for Diversity & Innovation

From: Mary Mitchelson, Inspector General

Subject: Audit of CPB Grants Awarded to Latino Public Broadcasting, Burbank, CA for the Period October 1, 2012 – September 30, 2014, Audit Report No. APT1407-1505

### SUMMARY

We have audited the accompanying financial grant reports (Exhibits B-C) for Latino Public Broadcasting (LPB) for the two-year period ending September 30, 2014. The objectives of our audit were to determine whether: 1) financial reports fairly present Corporation for Public Broadcasting (CPB) grant revenues and expenditures; 2) costs were incurred in accordance with grant requirements; and 3) LPB complied with applicable provisions of the Communications Act (Act).

Based on our audit LPB fairly reported its financial information, complied with grant requirements, and applicable provisions of the Act, except for the following matters:

- unspent funds of \$36,709 for open and uncompleted productions executed under closed CPB grants for fiscal years (FY) 2001 through 2007 , which we classified as funds put to better use; and
- CPB production grant period terms have expired for FYs 2008, 2009, and 2011 with uncompleted productions and unspent funds totaling \$188,003.

We recommend that CPB officials recover \$36,709 in funds put to better use and ensure uncompleted productions, executed under FYs 2008, 2009, and 2011 CPB grants, are active and likely to be completed in a reasonable time.

In response to the draft report, LPB officials argued that our finding on open and uncompleted productions under closed CPB grants went beyond the scope of our audit. They also expressed concerns about applying CPB's current production requirements to open productions that CPB previously funded. Further, LPB said the question whether a given production is likely to be completed within a reasonable time is more appropriately left to LPB in consultation with CPB officials. In closing, LPB's response suggested that the report points to the need for CPB and the National Minority Consortia to discuss how to establish flexible production timelines and

appropriate deliverables and reporting requirements. LPB's complete response to the draft report is presented in Exhibit G.

We did not exceed our audit scope. We audited productions that were open during the audit period October 1, 2012 to September 30, 2014 and the related cash-on-hand balances set aside to pay for these productions. CPB's agreement with LPB and LPB's agreements with its producers require grantees to maintain and retain auditable records for three years after the productions have been completed. Our recommendation to CPB to determine whether these open productions can be completed in a reasonable time period is appropriate given the age of these productions, including one production that has been open since 2001.

The findings and recommendations contained in this report do not necessarily represent CPB management's final position on these matters. CPB management will make a final management decision on the recommendations in this report in accordance with CPB's audit resolution procedures. All of the report's recommendations were directed to CPB management and are unresolved pending CPB's final management decisions resolving the recommendations.

We initiated this audit based on our FY 2014 Annual Plan. We performed our audit in accordance with *Government Auditing Standards (GAS)* for financial audits. Our Scope and Methodology is discussed in Exhibit F.

## **BACKGROUND**

LPB's Certificate of Incorporation states that LPB was incorporated in the State of California on November 8, 1999 as Latino Public Broadcasting. LPB is located in Burbank, California. LPB principally funds the development of original programming and acquires and distributes non-commercial educational and cultural television that is representative of Latino people.

LPB's mission statement indicates it was incorporated as a media arts organization to advance the ideal of America as a pluralistic society where diverse cultures and people are equally empowered and respected, and to promote a better understanding of the Latino experience through film, video, and radio to the broadcast audience. LPB supports Latino artists working in film and video to provide communities, locally and nationally, access to works of Latino artists, to ensure that works of excellence in film and video about Latinos reach broad, mainstream audiences, and to advance goals of diversity, innovation, excellence, and artistic and editorial integrity in public broadcasting programming.

LPB is a member of the National Minority Consortia, which collectively addresses the need for national public broadcast programming that reflects America's growing ethnic and cultural diversity. Other consortia members serve the Asian American, American Indians and Alaska Natives, African American, and indigenous Pacific Islanders populations. Primary funding for LPB and the other consortia members is provided through annual grants from CPB.

LPB's FY 2014 unaudited annual financial statements reported total expenses of \$1,897,729 and total revenues of \$2,068,757 that included \$1,358,591 of CPB grant revenues. LPB's FY 2013 audited annual financial statements reported total expenses of \$1,237,941 and total revenues of \$779,965.

CPB records show that since 2000, LPB has received approximately \$17.5 million from CPB to deliver television productions for distribution through the public broadcasting system. LPB officials indicate that most public television productions take three to five years from the start of research and development to completion; some take longer due to the time required to fundraise, and other productions wait for a year or more for a green light from the Public Broadcasting Service (PBS). LPB has had success in bringing high quality television productions to broadcast on PBS. In the past four years LPB has provided 58.5 hours of television programming to the PBS system.

The most recent CPB grants awarded to LPB included separate operations and production components, as follows:

<u>Grant Number</u>	<u>Fiscal Year</u>	<u>Operations Budget</u>	<u>Production Budget</u>	<u>Total</u>
14666	2013	\$540,805	\$817,786	\$1,358,591
14996	2014	<u>\$568,591</u>	<u>\$790,000</u>	<u>\$1,358,591</u>
	<b>Totals</b>	<b>\$1,109,396</b>	<b>\$1,607,786</b>	<b>\$2,717,182</b>

According to the CPB grant agreement, the operations funds must be incurred by LPB within the FY of the CPB grant award; however, the production grant funds are available to LPB for longer periods. The FY 2013 production funds must be committed by September 30, 2015, and the FY 2014 production funds must be committed by September 30, 2016.

During our audit period, October 1, 2012 through September 30, 2014, CPB paid LPB a total of \$2,666,170 as presented in Exhibit A. Interim financial reports for these two grant agreements are presented in Exhibits B-C.

**RESULTS OF REVIEW**

In our opinion, except for the matter discussed below, the financial reports presented in Exhibits B and C fairly present the results of LPB activities in conformity with CPB grant agreement terms and the applicable provisions of the Act for the two-year period ending September 30, 2014.

Based upon our audit we found:

- unspent funds of \$36,709 for open and uncompleted productions executed under closed CPB grants for FY 2001 through 2007, which we classified as funds put to better use; and
- CPB production grant period terms have expired for FYs 2008, 2009, and 2011 with uncompleted productions and unspent funds totaling \$188,003.

We have audited the accompanying LPB financial reports of revenues and expenses (Exhibits B-C) for the two-year period ending September 30, 2014. These reports are the responsibility of LPB management. Our responsibility is to express an opinion on these financial reports based on our audit.

We conducted our audit in accordance with *GAS* for financial audits and auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial reports are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial reports to determine compliance with the grant agreement requirements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial reports. We believe that our audit provides a reasonable basis for our opinion.

LPB prepared the accompanying financial reports in Exhibits B and C for the purpose of complying with the grant agreements between CPB and LPB, as described in CPB's grant agreements. They are not intended to be a complete presentation of LPB's revenues and expenses.

### ***Internal Control over Financial Reporting***

In planning and performing our audit of the financial reports submitted to CPB, we considered LPB's internal control over financial reporting to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial report provided to CPB but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of LPB's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial reports will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any internal control deficiencies that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether LPB's financial report is free from material misstatements, we performed tests of LPB's compliance with certain provision of law and grant agreement requirements, noncompliance with which could have a direct and material effect on the determination of financial report amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

## FINDINGS AND RECOMMENDATIONS

### **I. Open and Uncompleted Projects**

Our audit identified unexpended production funds of \$36,709 related to eight uncompleted productions executed during FYs 2001 through 2007<sup>1</sup> under CPB grants that have expired and have been closed. These open productions have been on-going from 7 to 13 years. LPB committed funds to these productions under various grants, but LPB has not actually incurred these costs. According to CPB officials, all of the CPB grants that funded these productions have been closed by CPB. Pending receipt of additional expenditures incurred by the producers, we are reporting these unspent amounts as funds put to better use pursuant to the following grant provision.

3. Use of CPB Production Commitment. LPB shall use the CPB Production Commitment only for actual costs incurred by LPB for Expenses ...

6. Reduction in Costs. In the event the Production Budget is reduced, the CPB Production Commitment shall be reduced proportionately to reflect the lower costs of the Project, and if necessary, a proportionate share of the paid but unexpended CPB Production Commitment shall be returned to CPB by LPB.

Grant Agreement Between Corporation for Public Broadcasting and Latino Public Broadcasting, Production Expenses FY 2005, CPB Account No. 8658, Section III, 3. and 6. Similar language was in the other CPB agreements during this time.

Further, LPB agreements with its independent producers require a Final Financial Report be submitted covering the entire term of the agreement that includes the producer's total production costs and total financial support (including in-kind contributions) and all budget variances. The report is to be submitted by a specified date but no later than sixty (60) days following the completion of the production.

#### ***Open Productions FYs 2001-2007***

During our fieldwork we learned from LPB officials the current status of each outstanding project during the period FY 2001 through 2007, as presented in Exhibit D, by production, CPB grant, and FY. As we noted above, the CPB grants for those years were all closed and the grant term periods have expired. We learned that five projects have been completed, two of which came in under budget (Productions C and E) and three of which are lacking final deliverables from the producers (Productions F, G, and H). LPB expects one production (Production A) funded by two different CPB grants in FY 2001 and FY 2004, to be completed in FY 2015. LPB cannot say when another production (Production B) funded in FY 2003 will be completed, and it never executed an agreement for an eighth production (Production D) to be funded in FY 2005. Finally, LPB's records also reflect additional uncommitted funds from two CPB grants in FY 2003 and 2004.

---

<sup>1</sup> LPB also had another \$506,560 in unexpended CPB productions funds on-hand related to open CPB grants for FYs 2008-2014. Exhibit E lists the cash-on-hand for each of these grants as of September 30, 2014.

Thus, of the total \$36,709 in unspent production funds from this period, \$14,520 were funds either not committed to a production or not paid to a producer. CPB's grant agreements with LPB require unused funds to be returned to CPB.

The remaining \$22,189 in unspent production funds from this period are for productions either in process or pending final deliverables. Given the age of these projects, from 7 to 13 years, CPB should determine whether LPB will actually incur the anticipated additional costs for these projects. CPB should insist that LPB either obtain final deliverables in accordance with its production grant agreements or return all the funds to CPB.

### ***Uncommitted Funds Prior to FY 2001***

Our audit of LPB's September 30, 2014 cash balance identified an additional \$50,466 in uncommitted funds from the period prior to FY 2001, which LPB identified only as uncommitted funds. During our fieldwork we learned that prior to FY 2003, LPB contracted with an outside firm to manage grants received from CPB and others. LPB terminated the service contract in FY 2002 for lack of good management practices (accountability of grants received, sub-recipient grant funding, and poor records management). Based on our fieldwork we could not determine whether any of these funds were uncommitted CPB funds.

### ***Recommendations***

We recommend that CPB:

- 1) Require LPB officials to:
  - a) refund \$14,520 in uncommitted and unspent funds; and
  - b) return the remaining \$22,189 in unspent funds unless LPB can demonstrate the related productions are active and likely to be completed in a reasonable time.
- 2) Research CPB records for LPB grant documents prior to FY 2001 (e.g., Final Financial Reports and Audited Financial Statements) to determine whether any of the \$50,466 in uncommitted funds is CPB funds.

### ***LPB's Response***

In its response to our draft audit, LPB argued that this finding went beyond the scope of our audit (the audit period and related record retention requirements), and presented policy considerations about managing open and uncompleted productions. LPB also expressed concerns about applying current CPB production agreement terms for completing productions to open productions awarded under prior CPB grant agreement terms. Additionally, LPB said whether a given production is likely to be completed within a reasonable time is more appropriately left to LPB in consultation with CPB officials. Finally, LPB's response also objected to the use of the phrase "questioned costs" in the draft report.

Regarding unexpended production funds, LPB said it had always reported to CPB on active CPB production agreements as required by CPB. LPB stated it had submitted final deliverables in accordance with CPB production agreements (two years after the starting date). It further

explained that due to the nature of documentary productions and funding levels, LPB has always had open and active production in progress at the time final deliverables were due to CPB. These productions were always reported to CPB with its final deliverables for all production years through FY 2007. LPB said they were advised by CPB officials to no longer report on open and active productions, because the CPB production agreements were closed. LPB further stated that CPB has remained silent on the completion of open and active productions funded by the closed CPB agreements through FY 2007. LPB argued that the new CPB requirements for completing productions cannot be retroactively imposed on LPB's producers, and LPB has used its best efforts to assure open productions are completed within a reasonable period of time.

LPB also objected to how the draft report characterized LPB's oversight of its producers, noting that CPB has changed the terms of its production agreements to limit the amount of funds LPB could request in a quarter based on actual and projected payments to its producers. Further, these changes also limited the time LPB's producers had to complete their productions. CPB agreements prior to these changes did not contain the same limited completion timeframes. Further, LPB said it should not be penalized for retaining cash for FYs prior to 2013, since it was in compliance with applicable CPB funding agreements for those years.

LPB's statement whether a given production is likely to be completed within a reasonable time should be left to LPB in consultation with CPB partially addresses recommendation 1)(b). With regard to recommendation 2) on researching CPB records on uncommitted funds prior to FY 2001, LPB's response noted that it provided records from its inception in 1998, and that its records did not identify the sources of these funds. LPB acknowledged that part of the \$50,466 in uncommitted funds could be CPB funds, as well as start-up funds received from other sources.

### ***OIG Review and Comment***

Based on LPB's response to this finding, we did not change our findings and recommendations. Recommendations 1)(a), 1)(b), and 2) remain open and unresolved pending a final management decision by CPB during audit resolution.

### ***Audit Scope***

Our audit period covered the two-year period ending September 30, 2014. Our scope included all open and closed CPB grants with expenditures during this two-year time period and open and active LPB sub-agreements with its producers that included sub-agreements carried over from 2001. Therefore, we did not expand our scope of work beyond our stated objectives to audit the two-year period ending September 30, 2014, including cash balances at September 30, 2013 and September 30, 2014.

Cash drawdowns were a significant compliance objective of our audit, but we tested cash drawdowns only for the two-year period. We did not test cash drawdowns prior to October 2012. We did not attempt to confirm LPB's statement in its response that it was in compliance with applicable CPB funding agreements for periods prior to FY 2013. Nor did we make any observations concerning LPB's contemporaneous reporting to CPBs on open productions under



the closed CPB agreements through FY 2007. LPB's reporting on open agreements is not pertinent to our recommendations.

Our only observation regarding prior periods was that cash drawdown procedures changed with CPB's FY 2011 grant agreement (# 13573), dated January 4, 2011. The agreement clarified that LPB was to request only payments due its producers for the next calendar quarter and not the full amount of the executed agreements with its producers. However, it would appear that LPB drew down the full amount of its FY 2011 CPB grant before it was needed to make its next quarterly payments. LPB received the last payment under the FY 2011 grant on January 27, 2012 for \$162,845. At the end of our audit period on September 30, 2014, 32 months later, LPB still had not paid \$116,106 of this amount to its producers as listed in Exhibit E on CPB cash balances.

Regarding record retention, in its response LPB acknowledges it is required to retain records for three years after completion of a production. We reviewed only records related to productions that were open and active during our audit period

Contrary to LPB's argument that we are making policy decisions or applying current grant requirements to old grants, we are merely exercising our statutory responsibilities to ensure CPB funds are used in an economical, efficient, and effective manner and to prevent and detect fraud, waste, and abuse. Our audits are designed to provide accountability on the use of CPB funds and ensure compliance with grant and statutory requirements. Typically, we address policy matters and grant terms to ensure better accountability and effective use of CPB funds. Appropriately, we recommended that CPB determine whether the open and productions were likely to be completed in a reasonable time during its audit resolution.

### *Reporting Monetary Issues*

Regarding the characterization of unspent funds as "questioned costs" in the draft report, we revised the wording to describe these amounts as "funds put to better use" in the final report. These funds all relate to monies not yet expended for open productions under CPB grants previously closed, for FYs 2001 through 2007. Since LPB has not yet reported the funds as expended, the phrase "funds put to better use" better describes the monetary classification of these funds. The \$14,520 recommended for recovery in recommendation 1)(a) represents uncommitted and unspent funds on CPB grants that have expired and have been closed. These funds cannot be reprogrammed for use on current grants; they must be de-obligated by LPB and returned to CPB.

## **II. Extending CPB Grant Period Terms**

Beginning in FY 2008 CPB grant terms changed to require that the grant term period be amended at CPB's option. Our audit of LPB's September 30, 2014 cash balances (Exhibit E) found that three CPB production grants with open productions expired on September 30, 2014.

These grants are identified in the following table.

***CPB Grant Ending Periods***

<b>CPB Grants</b>	<b>Funds Owed to Producers</b>	<b>Grant Period Ending Date</b>
Grant No. 13573 – FY 2011	\$116,106	9/30/14
Grant No. 12075 – FY 2009	\$67,397	9/30/14
Grant No. 11485 – FY 2008	\$4,500 <sup>2</sup>	9/30/14
<b>Total</b>	<b>\$188,003</b>	

The FY 2011 grant agreement's original ending date was September 30, 2014. The FY 2008 and 2009 grant agreements ending dates were both extended to September 30, 2014, per the following requirement in both agreements.

Term. The term of this Agreement shall commence on October 1, 2007 and shall end on September 20, 2010. Thereafter, at CPB's option, the term may be extended for additional periods under the same terms and conditions as provided herein, or any amended terms and conditions agreed to by the parties.

Grant Agreement Between Corporation for Public Broadcasting and Latino Public Broadcasting, Production Expenses FY 2008, CPB Account No. 11485, Section II, 1.

These grant periods have all expired, and we have the same concerns we had with the older closed grants, i.e., whether the productions will be completed in a reasonable timeframe and unspent funds will be returned to CPB. These productions already have been in production for 4 to 6 years. The funds owed to producers listed in the above table have already been paid to LPB and remain in cash until the productions are either completed or the grant period expires.

***Recommendation***

- 3) We recommend that CPB require LPB officials to demonstrate that the uncompleted productions under each grant are active and likely to be completed in a reasonable time.

***LPB's Response***

In response, LPB stated that it was not made aware that it would need to request amendments prior to the end of the CPB grant term date until the fall of 2014. LPB officials said that LPB had never amended its CPB agreement term dates until last year. In March 2013, CPB asked for updates on all open productions under its FYs 2008 to 2010 grants. In January 2014, CPB advised them it would amend all three grants through September 2014; however LPB knew that was not sufficient time to complete the remaining open productions. Further, it was not until after these grants expired that CPB advised LPB it needed to request additional amendments

---

<sup>2</sup> This amount is for one production agreement that LPB amended in October 2014 to extend the grant period to December 1, 2015.

prior to the final term date of any agreement if productions were going to be in production beyond those dates.

LPB's response to recommendation 3) stated that it believed that the determination as to whether a given production is likely to be completed within a reasonable time are more appropriately left to LPB in consultation with CPB.

***OIG Review and Comment***

Based on LPB's response to this finding, recommendation 3) remains open and unresolved pending a final management decision by CPB during audit resolution. Further, CPB's management decision should address whether open LPB production agreements should also be extended to match any amended CPB grant agreement completion dates.

**Schedule of CPB Payments to LPB  
During the Period  
October 1, 2012 - September 30, 2014**

Payment Date	Amount
<b>FY 2012 Grant No. 14393</b>	
1/29/13	\$196,787
11/13/13	51,536
<b>Sub-Total</b>	<b>\$248,323</b>
<b>FY 2013 Grant No. 14666</b>	
3/1/13	\$537,640
9/30/13	357,978
6/27/14	53,604
7/11/14	241,393
8/28/14	124,500
<b>Sub-Total</b>	<b>\$1,315,115</b>
<b>FY 2014 Grant No. 14996</b>	
10/11/13	\$538,655
7/11/14	\$457,077
8/28/14	107,000
<b>Sub-Total</b>	<b>\$1,102,732</b>
<b>Grand Total</b>	<b>\$2,666,170</b>

**Latino Public Broadcasting  
Interim Financial Report Grant No. 14666  
October 1, 2012 – September 30, 2014**

Description	Budget	Actual
<b>Revenue</b>		
Grant Contracts	\$1,358,591	\$1261,511
Interest Income	-	1,174
Other Income	-	446
<b>Total Revenue</b>	<b>\$1,358,591</b>	<b>\$1,263,131</b>
<b>Operating Expenses</b>		
<i><b>Personnel:</b></i>		
Salaries	\$308,305	\$303,962
Vacation Accrual	-	8,584
Payroll Taxes & Benefits	66,000	58,112
<b>Subtotal Personnel</b>	<b>\$374,305</b>	<b>\$370,658</b>
<i><b>Operations:</b></i>		
Accounting & Audit	\$22,500	\$22,015
Conferences/Meetings	10,000	12,732
Productions/Packaging/Dubbing	6,500	6,502
Equipment (Rental/Maintenance)	7,000	6,311
Insurance	5,000	5,028
Legal/Contracts	10,000	11,773
Office Supplies & Expenses	6,000	7,134
Payroll Processing Fee	2,500	2,709
Postage & Shipping	7,000	4,587
Printing & Publications	6,000	5,810
Public Relations & Marketing	5,000	5,650
Readers/Panelists	17,000	16,786
Rent, parking, etc.	54,000	54,620
Telephone	8,000	8,013
<b>Subtotal Operations</b>	<b>\$166,500</b>	<b>\$169,670</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$540,805</b>	<b>\$540,328</b>
<b>PRODUCTION EXPENSES</b>		
Program Development	\$486,000	\$401,500
Discretionary Development	146,000	120,500
Fundraising Development	40,000	40,089
Digital Development	78,000	68,089
Professional Development	21,000	21,189
New Audience-Station Development	46,786	46,680
<b>TOTAL PRODUCTION EXPENSES</b>	<b>\$817,786</b>	<b>\$698,047</b>
<b>TOAL OVERSLL EXPENSES</b>	<b>\$1,358,591</b>	<b>\$1,238,375</b>

**Latino Public Broadcasting  
Interim Financial Report Grant No. 14996  
October 1, 2013 – September 30, 2014**

Description	Budget	Actual
<b>Revenue</b>		
Grant Contracts	\$1,358,591	\$1,102,732
Interest Income	-	1,233
Other Income	-	682
<b>Total Revenue</b>	<b>\$1,358,591</b>	<b>\$1,104,647</b>
<b>Operating Expenses</b>		
<i>Personnel:</i>		
Salaries	\$307,654	\$315,250
Vacation Accrual	-	(219)
Payroll Taxes & Benefits	66,000	53,787
<b>Subtotal Personnel</b>	<b>\$373,654</b>	<b>\$368,818</b>
<i>Operations:</i>		
Accounting & Audit	\$22,500	\$21,480
Conferences/Meetings	19,437	19,561
Productions/Packaging/Dubbing	8,500	7,606
Equipment (Rental/Maintenance)	7,000	7,162
Insurance	5,000	4,550
Legal/Contracts	14,000	14,000
Office Supplies & Expenses	6,000	7,826
Printing & Publications	10,000	10,623
Payroll Processing Fee	2,500	1,846
Public Relations & Marketing	20,000	21,704
Postage & Shipping	8,000	6,821
Readers/Panelists	19,000	18,670
Rent, parking, etc.	45,000	45,400
Telephone	8,000	7,900
<b>Subtotal Operations</b>	<b>\$194,937</b>	<b>\$195,149</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$568,591</b>	<b>\$563,967</b>
<b>PRODUCTION EXPENSES</b>		
Production Development	\$486,000	\$403,500
Discretionary Development	123,000	4,000
Fundraising Development	40,000	17,636
Digital Development	78,000	18,000
Professional Development	21,000	2,079
New Audience-Station Development	42,000	23,673
<b>TOTAL PRODUCTION EXPENSES</b>	<b>\$790,000</b>	<b>\$468,888</b>
<b>TOAL OVERSLL EXPENSES</b>	<b>\$1,358,591</b>	<b>\$1,032,855</b>

**Schedule of Funds Put to Better Use  
on Closed CPB Production Grants**

<b>Production</b>	<b>Balance Owed Producers</b>	<b>Status</b>
<i><b>Grant No. 5481 - FY 2001:</b></i>		
Production A	\$8,189	Post-Production/Completion estimated to be in 2015
<i><b>Grant No. 6576 FY 2003:</b></i>		
Production B	\$6,000	Production/completion date not estimated
Uncommitted*	\$704	
<i><b>Grant No. 7342 - FY 2004:</b></i>		
Production A	\$3,000	Post-Production/Completion estimated to be in 2015
Uncommitted*	\$804	
<i><b>Grant No. 8658 - FY 2005:</b></i>		
Production C*	\$4,000	Completed/Under budget
Production D*	\$9,000	Agreement never executed
Production E*	\$12	Completed/Under budget
<i><b>Grant No. 9660 - FY 2006:</b></i>		
Production F	\$1,000	R&D Completed/Final Deliverables Pending
Production G	\$3,000	Completed/Final Deliverables Pending
<i><b>Grant No. 10539 - FY 2007</b></i>		
Production H	\$1,000	Completed/Final Deliverables Pending
<i><b>Total Funds Due Producers</b></i>	<i><b>\$36,709</b></i>	

\* Funds not committed, under budget, or for a production not executed totaling \$14,520.

**LPB Schedule of CPB Grant Cash Balances  
as of September 30, 2014**

CPB Grants	Cash Balances
<b>Operations:</b> <i>(one year funds)</i>	\$54,184
<b>Productions:</b> <i>(multiple year funds)</i>	
FY 2014 Grant No. 14996**	\$124,666
FY 2013 Grant No. 14666**	\$25,824
FY 2012 Grant No. 14393	\$40,997
FY 2011 Grant No. 13573	\$116,106
FY 2010 Grant No. 13211	\$127,070
FY 2009 Grant No. 12075	\$67,397
FY 2008 Grant No. 11485	\$4,500
Prior Fiscal Years (2007-2001) <sup>3</sup>	\$36,709
<b>Total CPB Cash-on-hand</b>	<b>\$597,453</b>

*\*\* Our testing of payments request made during the audit period found LPB was in compliance with grant requirements. We did not test payment requests made in prior periods.*

<sup>3</sup> Does not include \$50,466 in cash carried over from FYs 1999-2000 for which we could not identify the source of the funds because records were not available.



**SCOPE AND METHODOLOGY**

We performed an audit to determine whether LPB: (1) accurately reported grant revenues and expenses to CPB; (2) expended grant funds in accordance with CPB grant agreement terms; and (3) complied with applicable provisions of the Communications Act. The scope of the audit included reviews and tests of the costs claimed by LPB on all active CPB production and operations grants during the period October 1, 2012 – September 30, 2014, including open production grants awarded to independent producers from prior CPB grants carried into FYs 2013-2014. Interim financial reports submitted to CPB for its FY 2013 and 2014 grants are provided in Exhibits B and C.

In conducting our audit, we reviewed CPB's grant files and discussed the award and administration of the grants with CPB officials from the offices of Diversity and Innovation, Business Affairs, and Television and Digital Video Content. At LPB, we discussed the agreements with financial, production, and management officials. We also reconciled the financial data maintained by LPB in its accounting records by grant to the expenses it reported to CPB.

We tested the allowability and accuracy of grant expenditures that LPB claimed by performing financial reconciliations and comparisons to underlying accounting records and the audited financial statements to verify transactions recorded in the general ledger and reported to CPB on payment requests. We also evaluated compliance with the grant agreement terms, in part, by testing a judgmental sample of 101 expenditures for the grants reviewed, valued at \$935,511 to supporting documentation maintained by LPB. The transactions tested included a variety of expenditure types such as, payroll, travel, producer contracts, and consulting fees. We also judgmentally selected twenty sub-agreements (productions, acquisition, and other activities) for testing that included carry-over FY 2010 production activities. We tested payment requests made during our audit period, but did not test payment requests in prior grant periods. Finally, we reviewed documents available for public inspection under the Communications Act.

We gained an understanding of internal controls over the preparation of the grant reports, cash receipts, and payment authorizations to plan our substantive testing. Also, to obtain reasonable assurance that financial reports submitted to CPB were free of material misstatements, we performed tests of compliance with certain provisions of law and grant agreement requirements, when noncompliance could have a direct and material effect on the grant report amounts. Furthermore, to assist in our audit planning and to assure we could rely on the work performed by LPB's independent public accountant (IPA), we discussed and reviewed the IPA's internal control and fraud risk assessment working papers, as well as, LPB's financial statement.

We conducted our fieldwork from September 2014 through March 2015 and performed our audit in accordance with the *GAS* for financial audits.

March 20, 2015

William J. Richardson III  
Deputy Inspector General  
Office of Inspector General  
Corporation for Public Broadcasting  
401 Ninth Street NW  
Washington DC 20004-2129



**Re: Audit of CPB Grants Awarded to Latino Public Broadcasting**

Dear Mr. Richardson:

This letter and the attachments hereto constitute the written comments of Latino Public Broadcasting (LPB) to the findings and recommendations contained in that draft audit report titled "Audit of CPB Grants Awarded to the Latino Public Broadcasting, Burbank, CA, for the Period October 1, 2012 – September 30, 2014 Draft Audit Report No. APT1407-XXXX" (the "Audit Report"). The Audit was conducted between November 3, 2014 and February 10, 2015. LPB appreciates the opportunity to submit these written comments and additional documentation as part of the Audit record.

Background

As the Background section of the Audit Report suggests, LPB's programming provides a voice to the diverse Latino community throughout the United States. LPB's primary function is to serve as a steward of federal funds and to deliver completed television productions for distribution via the Public Broadcasting Service (PBS) and other distributors designated by CPB. LPB accomplishes this task through the management of grant funding provided by the Corporation for Public Broadcasting (CPB) pursuant to annual Grant Agreements, as well as occasional funds from other sources (e.g., The Ford Foundation, MacArthur Foundation).

LPB supports the development and production of Latino content through all stages - from R&D, production, post-production to securing national distribution on PBS. Many LPB funded projects go on to receive funding from national foundations and organizations, the Independent Television Service (ITVS), and the like, due, in part, to the initial investment made by LPB in early-stage production funding. Most public television productions take at a minimum 3-5 years from early production to completion; some take longer due to the time required to fundraise, and others sit for a year or more awaiting a green light from the Public Broadcasting Service (PBS).

We are pleased that the Audit Report acknowledges that "*LPB has had success in bringing high quality television productions to broadcast on PBS.*" Indeed, LPB has an enviable track record in bringing high quality television productions to broadcast on PBS and other public telecommunication entities. Not only has LPB provided 58.5 hours of television programming to the PBS system in the past four years alone, since its founding in 1998, LPB has provided more than 200 hours of Latino programming to the PBS

system. Also, LPB supports approximately 300 filmmakers each year through professional development initiatives for the advancement of Latino producers.

Each year, LPB funds 7 to 10 public media projects for broadcast and new media. For the classroom, LPB creates digital learning modules from some of its funded programs which are distributed through PBS LearningMedia to 1.5 million teachers nationwide. These educational resources, on Latino history, culture and the arts, enrich the learning experience of millions of children of all backgrounds.

LPB also produces the series **VOCES**, PBS's signature Latino arts and culture documentary showcase and the only ongoing national anthology television series devoted to exploring and celebrating the rich diversity of the Latino cultural experience. A new season of **VOCES** airs this April on PBS with four full length documentary programs, one of which will be a special co-presentation with **American Masters**. LPB is the principal funder of these programs, and without its support, these productions would be at a standstill.

Between 2009 and 2014, LPB funded programs have won 85 awards, including the prestigious George Foster Peabody Award as well as two Emmys, two Imagen Awards and the Sundance Film Festival Award for Best Director, Documentary. In addition, LPB has been the recipient of the Norman Lear Legacy Award and the NCLR Alma Award for Special Achievement – Year in Documentaries.

This incredible record of accomplishment could not be possible without the sound and careful management of LPB's programming grant funds, including the CPB Grant Awards that are the subject of the Audit Report, not to mention the tireless efforts of LPB staff in securing the national broadcast, partnerships with PBS national series, maintaining the station relationships that are essential to ensure that these programs are carried at the local level, and working with national community and grassroots organizations to increase audience engagement.

We do respectfully note several typographical errors in the list of most recent CPB grants awarded to LPB at the bottom of page two of the Audit Report. The amounts listed for Grant No. 14666 are incorrect. The Operations Grant total should be "\$540,805" instead of "\$565,691" and the Production Grant total should be "817,786" instead of 792,900." Also, in Exhibit B regarding Grant No. 14666, "Total Production Expense" should be "817,786" instead of "871,786".

### Results of Review

LPB feels it is important to point out that the original scope of the IG audit of LPB's CPB grants was October 1, 2012 through September 30, 2014 – comprising LPB's two most recent fiscal years. In fact, the title of the Audit Report is "*Audit of CPB Grants Awarded ... for the Period October 1, 2012 – September 30, 2014*". Subsequently the Auditor added LPB's FY2012 fiscal year (October 1, 2011 to September 30, 2012) to the scope of the Audit, for a total audit period of three fiscal years. LPB has been making programming grants pursuant to CPB Grant Agreements since 1999. At the Auditor's request, LPB provided financial records since the inception of the organization in 1998. LPB supports transparency and does not object to the expanded scope of the Audit, but we respectfully point out that CPB's own record-keeping requirements of LPB are limited to three years from the completion of a

production. See LPB/CPB Grant Agreement, Section VII, paragraphs 1 (Examination of Records) and 3 (Records Retention). The Audit Report reflects a revised scope of audit of LPB's entire financial history, including a review of records LPB is no longer required to retain pursuant to CPB's Grant Agreement with LPB (or, for that matter, by the IRS or standard nonprofit document retention policies).

As indicated in the Summary section of the Audit Report, the objectives of the Audit were:

*to determine whether: 1) financial reports fairly present Corporation for Public Broadcasting (CPB) grant revenues and expenditures; 2) costs were incurred in accordance with grant requirements; and 3) LPB complied with applicable provisions of the Communications Act (Act).*

LPB is pleased that the Auditor has concluded that LPB's financial reporting was found to be "in conformity with CPB grant agreement terms and the applicable provisions of the Act for the two-year period ending September 30, 2014." LPB is also pleased that the Auditor noted that "we did not identify any internal control deficiencies that we consider to be material weaknesses." LPB is justifiably proud of its record of compliance and appreciates the recognition given by the Auditor in this regard.

LPB would respectfully request that the Audit Report make it absolutely clear that, while the Auditor raises issues with regard to certain CPB grant funds that remain on LPB's books, nothing was disclosed in the Audit or included in the Audit Report indicating that LPB has operated in any way other than in strict compliance with CPB grant requirements and applicable laws throughout the entire period audited. For this reason, while we understand that it may be an accounting "term of art," LPB strongly objects to the use of the phrase "questioned costs" with respect to certain CPB grant funds identified in the Audit Report. LPB is concerned that the use of this phrase in connection with these funds could be misunderstood in that it unfairly implies that LPB's management of these CPB grant funds was somehow suspect and inadequate, which as the substance of the Audit Report indicates, is simply not the case.

#### Findings and Recommendations

LPB respectfully points out that the findings and recommendations contained in the Audit Report are not limited to LPB's compliance with CPB grant requirements, which is the stated scope of the Audit. Rather, the findings and recommendations are focused on the fact that LPB has maintained cash balances on its books for certain open and uncompleted programs from FY2001-FY2007 and with respect to certain uncommitted funds going back to the period prior to FY2001, and with CPB's practice of extending grant terms as it affects grants from FY2008, FY2009 and FY2011. While we appreciate the Auditor's insights, LPB respectfully suggests that these findings and recommendations go far beyond the stated objectives of the Audit. LPB respectfully requests that the Audit Report make it absolutely clear that, in maintaining these cash balances, LPB has in no way violated the requirements of its CPB grant agreements. In fact, LPB has always managed its CPB grant funds and maintained these cash balances in strict compliance with CPB requirements and with the full knowledge and approval of CPB as they were reported yearly to CPB through our audited financial statements.

Open and Uncompleted Projects. With respect to unexpended production funds identified in connection with certain "Open and Uncompleted Projects" identified in the Audit Report, LPB has always reported to

CPB on active CPB production agreements, outlining the status of all individual LPB programs funded through each production year, as required by CPB. In prior years, LPB would submit final deliverables in accordance with the applicable LPB/CPB production agreements (two years after the starting term date). Due to the nature of documentary productions and our funding levels, LPB has always had open/active productions still in progress at the time final deliverables were due to CPB. These productions were always reported to CPB with our final deliverables for all production years through to FY 2007. The administration at CPB during this time advised us to no longer report on these open/active projects since the CPB production agreements were closed.

The Audit Report states that “[d]uring our fieldwork, LPB officials followed up with its independent producers to learn the current status of each outstanding project from FY2007 and prior years.” (Audit Report p. 5). LPB respectfully submits that this statement is inaccurate and misleading and LPB respectfully requests evidence from the Auditor to substantiate this statement. In point of fact, LPB was aware of the status of these productions prior to the Audit field work and submitted status reports as requested by the Auditor. Throughout its existence LPB has consistently and routinely requested regular updates from each of its producers, and has filed reports and informed CPB of the status of its projects as required by all applicable CPB requirements and guidelines.

LPB respectfully objects to statements in the Audit Report that imply that LPB is lax in its oversight of its producers and that it has “apparently open-ended agreements with its producers.” It is important to note that CPB has changed the terms of its annual production funding agreement with LPB to limit the amount of funding LPB could request in any given quarter based on actuals and projected grant payments to producers. These changes also include pass-through obligations to funded projects which limit the deliverable window for LPB funded producers. See e.g. CPB/LPB Grant Agreement FY2015 #15339. CPB funding agreements with LPB prior to these changes did not contain the same limited completion timelines, and CPB has remained silent on completion timelines for CPB/LPB Grant Agreements that are now closed. LPB’s position is that this new requirement cannot be imposed retroactively on its producers; rather LPB has used its best efforts to assure that funded productions reach completion within a reasonable period of time.

LPB has always taken reasonable steps to fund and assist producers in delivering strong public media programs with the greatest likelihood of completion within a reasonable window of time, and to ascertain that LPB’s (and CPB’s) investment in a production remains protected – even if that requires an extension of time to complete a broadcast production. That completion window is dependent on a variety of things – some of which are beyond LPB’s and its producers’ control. These include: whether LPB’s funding was for pre-production (R&D), production, or completion; whether the production was an acquisition (already completed); the amount of funding secured by the producer at the time LPB formally committed its funds by way of its written agreement; and whether and when a producer is green-lighted by PBS (so that credits, insurance and all deliverables may be submitted by producer, budget and final costs incurred, and the production agreement closed). It is also critical to point out that once a production agreement has been executed, any amendment requires mutual consent between the parties. CPB has never sought to amend LPB’s funding agreements for 2012 and earlier to address a much more aggressive delivery schedule and payout of grants, nor would it be reasonable for LPB to seek changes to its funding agreements with its producers without additional consideration for such a retroactive change.

As noted, CPB has changed its funding terms and implemented greater controls over when and how much funds LPB would receive quarterly. Also, LPB is now being required to be more aggressive with producers in delivering productions within a three-year window. While we can disagree on whether such limitation harms production quality, discriminates against independent producers lacking deep-pockets, eliminates development and early production funds to support new programs, and results in a reduction of diverse Latino content and untold insightful stories for public media, LPB acknowledges that such discussion is beyond the scope of this Audit. The fact remains that LPB has not received an amendment or written policy from CPB providing specific requirements for “cash-on-hand” for prior year grants. LPB has and continues to diligently oversee all of its funded productions, and terminates or de-obligates productions that fail to use best efforts to move toward completion. However, LPB should not be penalized in this audit for retaining cash-on-hand for fiscal years prior to 2013 since it was in compliance with applicable CPB funding agreements for those years.

With regard to uncommitted funds prior to FY2001, LPB has noted that the scope of this Audit was initially limited to the last two fiscal years, and that at the Auditor’s request LPB provided financial records from the inception of the organization in 1998. LPB records do not indicate the sources of the funds identified by the Auditor as “Uncommitted Funds prior to FY 2001.” To our knowledge these could be at least in part CPB funds but could also be start-up funds received from other sources.

While LPB does not object to the recommendations regarding Open and Uncommitted Projects, LPB does question the role of the Auditor in making these recommendations. The determination as to whether a given production is likely to be completed within a reasonable time are more appropriately left to LPB in consultation with CPB administration. Having said that, LPB welcomes any insight from CPB regarding the source of the funds prior to FY 2001.

Extending CPB Grant Period Terms. With respect to extending CPB Grant period terms, LPB was not made aware that it would need to request amendments prior to the end term date on its CPB production agreements until fall 2014 by the current administration. We had never done so prior to last year’s amendments. In March 2013, CPB asked for updates on all open productions under FY 2008, FY 2009 and FY 2010 production agreements. LPB was advised CPB would review the agreements and decide if they wanted to take any action on keeping them open or closing them. LPB was also advised to “continue business as usual” until we heard otherwise from CPB. Several months passed by and in January 2014 CPB advised us they would amend all three agreements. Amendments for FY 2008 and FY 2009 were amended but set to expire 6 months later in September 2014, which was not sufficient enough time to allow for the completion of the remaining open productions. It was not until after they expired that CPB advised us we needed to request additional amendments prior to the final term date of any agreement if productions were going to be in production beyond these dates.

LPB objects to the Auditor’s concern “*that these productions will not be completed*” and requests the Auditor to provide the basis for this statement. As stated above, LPB believes that the determination as to whether a given production is likely to be completed within a reasonable time are more appropriately left to LPB in consultation with CPB administration.

The Auditor's Report raises important policy considerations. These policy considerations are well outside the scope of the Audit but the findings and recommendations in the Auditor's Report point to the need for a more flexible approach to CPB funding of documentary television programs, one that does not result in the termination of funding of open/active programs based on fiscal year deadlines.

LPB is proactive in developing and funding the production of documentaries that showcase the rich mosaic of Latino culture and history. We fund projects at all stages of production and our support makes it possible for filmmakers to leverage additional funds from other sources. However, this is never an easy task, particularly for independent producers who don't have the resources of national producing stations. As previously noted, most public television productions take a minimum of 3 – 5 years from early production to completion; some take longer due to the time required to fundraise from various sources - foundations, state/art councils, endowments and other funding entities; and others sit for over a year waiting for broadcast confirmation whether it is PBS or one of the national series. Even though a production is completed, LPB retains the final payment until a broadcast date is secured, the program is aired and final deliverables are received to ensure CPB's and LPB's investment is protected. While LPB prides itself on its ability to deliver programming – and has the track record to prove it – production timelines are often not within the control of either LPB or its producers.

LPB respectfully suggests that the findings and recommendations contained in the Audit Report point to the need for CPB and the National Minority Consortia to discuss how to establish flexible production timelines and appropriate deliverables and reporting requirements. Such guidelines are essential to ensure that CPB grant funds are used in the most efficient way possible without arbitrarily cutting off funds to open/active productions. The failure to address this issue will result in a diminished broadcast pipeline of insightful documentaries that reflect and showcase the rich cultural diversity of our nation on public media.

Respectfully Submitted,



Sandie Viquez Pedlow  
Executive Director  
Latino Public Broadcasting

Cc: Edward James Olmos, Chair, LPB Board of Directors  
Frank Cruz, Vice-Chair, LPB Board of Directors

Attachments:

Summary of LPB Programming FY2010-2014

## LPB Program Pipeline - Broadcasts

### FY 2010

#### Broadcasts

Program	Distribution	Strand	Airdate	Length
Latin Music USA	PBS	NPS	10/12,19/2009	4
IPWH: Fiesta Latina	PBS	NPS	10/15/2009	1
Scenes from a Parish	PBS	Independent Lens	12/29/2009	1
Soundtracks: Music without Borders	PBS	NPS	1/15/2010	1
Lost Souls/Animas Perdidas	PBS	Independent Lens	2/23/2010	1
Children of the Amazon	NETA	NETA	4/22/2010	1
Raising Hope	NETA	NETA	6/14/2010	1
El General	PBS	POV	7/22/2010	1.5
Presumed Guilty	PBS	POV	7/27/2010	1
Speaking in Tongues	PBS	PBS Plus	8/2/2010	1
American Veterans	APT	Exchange	8/22/2010	1
2501 Migrants	APT	Exchange	8/22/2010	1
Cachao: Uno Mas	PBS	American Masters	9/20/2010	1.5
<b>TOTAL HOURS</b>				<b>17</b>

#### New Media

Program	Distribution	Airdate	Length
Kick it Up Los Angeles	kcet.org	6/10/2010	:30
<b>TOTAL HOURS</b>			<b>:30</b>

### FY 2011

#### Broadcasts

Program	Distribution	Strand	Airdate	Length
The Longoria Affair	PBS	Independent Lens	11/9/2010	1
God Willing	NETA/World	NETA/World	4/1/2011	1
The Storm that Swept Mexico	PBS	NPS	5/15/2011	2
Biblioburro	PBS	POV	7/19/2011	1
Cruz Reynoso	APT/World	Exchange/World	9/1/2011	1
Immigrant Nation	NETA/World	NETA/World	9/1/2011	1
Paraiso for Sale	NETA/World	NETA/World	9/1/2011	1
<b>TOTAL HOURS</b>				<b>8</b>

#### New Media

Program	Distribution	Airdate	Length
Against Mexico: The Making of Heroes and Enemies	pbs.org/newshour.org	9/30/2011	:12
<b>TOTAL HOURS</b>			<b>:12</b>

### FY 2012

#### Broadcasts

Program	Distribution	Strand	Airdate	Length
Precious Knoweldge	PBS	Independent Lens	5/17/2012	1
Mariachi High	PBS	Summer Arts Festival	6/29/2012	1
Tales from a Ghetto Klown	PBS	Summer Arts Festival	7/13/2012	1
Granito	PBS	POV	6/28/2012	1.5
Nostalgia for the Light	PBS	POV	8/2/2012	1.5
Sin Pais	PBS	POV	8/9/2012	0.5
El Velador	PBS	POV	9/27/2012	1
America by the Numbers	PBS	Need to Know	9/21/2012	0.5
Tales of Masked Men	PBS/World	Voces	9/28/2012	1
<b>TOTAL HOURS</b>				<b>9</b>

#### New Media

Program	Distribution	Airdate	Length
Clara como el agua	pbs.org/PBS Online Film Festival	3/5/2012	:10
<b>TOTAL HOURS</b>			<b>:10</b>



<b>FY 2013</b>				
<b>Broadcasts</b>				
<b>Program</b>	<b>Distribution</b>	<b>Strand</b>	<b>Airdate</b>	<b>Length</b>
Escaramuza	PBS/World	Voces	10/5/2012	1
Unfinished Spaces	PBS/World	Voces	10/12/2012	1
Trust	World	America Reframed	10/14/2012	1
Race 2012	PBS	NPS	10/16/2012	1
Lemon	PBS/World	Voces	10/19/2012	1
Reportero	PBS	POV	1/7/2013	1
Undocumented	PBS	Independent Lens	4/29/2013	1.5
Rebel	PBS/World	Voces Special	5/24/2013	1
Niños de la Memoria	World	Global Voices	6/30/2013	1
Latino Americans	PBS	NPS	9/17, 24 and 10/1/2013	6
<b>TOTAL HOURS</b>				<b>15.5</b>

<b>New Media</b>			
<b>Program</b>	<b>Distribution</b>	<b>Airdate</b>	<b>Length</b>
Como Amar/How to Love	worldchannel.org	3/26/2013	:29
Caminos	worldchannel.org	6/17/2013	:32
<b>TOTAL HOURS</b>			<b>:61</b>

<b>FY 2014</b>				
<b>Broadcasts</b>				
<b>Program</b>	<b>Distribution</b>	<b>Strand</b>	<b>Airdate</b>	<b>Length</b>
The Graduates	PBS	Independent Lens	10/28/13 & 11/4/13	2
The State of Arizona	PBS	Independent Lens	1/27/2014	1
Las Marthas	PBS	Independent Lens	2/17/2014	1
Ruben Salazar: Man in the Middle	PBS/World	Voces Special	4/29/2014	1
America by the Numbers	PBS	NPS	Fall 2014	4
<b>TOTAL HOURS</b>				<b>9</b>

<b>New Media</b>			
<b>Program</b>	<b>Distribution</b>	<b>Airdate</b>	<b>Length</b>
Street Knowledge 2 College	pbs.org/worldchannel.org	11/12/2013	1:07
El Doctor	pbs.org/PBS Online Film Festival	6/16/2014	:11
El Reloj	pbs.org/PBS Online Film Festival	6/16/2014	:06
You're Dead to Me	pbs.org/PBS Online Film Festival	6/16/2014	:12
<b>TOTAL HOURS</b>			<b>1:36</b>