



Corporation  
for Public  
Broadcasting

Office of the Inspector General

## Annual Plan Fiscal Year 2023

### Vision

Support public media by promoting accountability and integrity in CPB's operations and initiatives.

### Mission

To provide independent oversight and promote the efficiency, effectiveness, and integrity of CPB grants, operations, and other initiatives.

### Core Values

*Integrity* – Our work is fair, balanced, and credible.

*Excellence* – We produce high quality work and follow ethical and professional standards.

*Collaboration* – We seek and value input from each other and stakeholders.

*Adaptability* – We embrace continuous improvement, knowledge, and flexibility to conduct effective oversight.

*Independence* – We exercise our professional judgment without undue influence from Congress, CPB, or the public.

We are pleased to present our fiscal year (FY) 2023 Annual Plan for the Office of the Inspector General (OIG) of the Corporation for Public Broadcasting (CPB). It identifies the types of projects we will undertake in FY 2023 and the measures we will apply to assess our performance. We also report on our performance against our FY 2022 Annual Plan measures and the impact the pandemic has had on our planned accomplishments. This plan aligns with our strategic goals to: 1) provide value-added and timely support to CPB initiatives and operations through independent oversight, including audits, evaluations, reviews and investigations; 2) promote effective working relationships with Congress, the CPB Board of Directors, management, and stakeholders to increase the visibility of the OIG in the public media community; 3) promote innovation and leverage technology to expand OIG operations and improve transparency; and, 4) promote excellence and a healthy work environment. See the [OIG Strategic Plan Fiscal Years 2022 – 2026](#).

Our annual planning includes requesting input from the CPB Board of Directors (Board), senior CPB officials, members of the pertinent committees of the U.S. Congress, and other stakeholders. Our selection of specific engagements is based on our risk assessments. As the year progresses, we may change our plan to address emerging issues and special requests. Our aim is to maximize our limited resources to best promote accountability in public media by focusing on high priority initiatives, large investments of CPB resources, and other identified risks.

Our FY 2023 Performance Measures take into consideration the continued limitations imposed by the pandemic. Planned accomplishments for the fiscal year are based on our experience from previous fiscal years.

## Goals and Strategies

### Goal 1

*Provide value-added and timely support to CPB initiatives and operations through independent oversight, including audits, evaluations, reviews, and investigations.*

#### **Strategies to achieve goal 1:**

- Conduct risk-based audits, evaluations, and other reviews of CPB grantees, contractors, vendors, and operations that provide accountability and recommend improvement.
- Conduct professional and timely investigations to improve integrity over CPB programs and operations.
- Evaluate allegations submitted to the OIG and follow-up as appropriate.

#### **Planned work supporting goal 1:**

##### *Audits, Evaluations, and Investigations*

Our audit universe consists of over 1,500 public media stations that receive funding from CPB for Community Service Grants (CSG) and other grants and contracts to produce public television (TV) and radio programming, upgrade digital access in public media, implement other CPB initiatives, and internal CPB operations.

We conduct audits under the *Government Auditing Standards* issued by the Government Accountability Office. Typically, we conduct attestation examinations of stations' compliance with the Communications Act of 1934, as amended, and CPB grant agreement terms. We also conduct financial audits of CPB production grants and other contracts. In addition, we provide limited oversight of CPB's independent public accountant conducting CPB's financial statement audit.

We perform evaluations under the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspection and Evaluation*. Evaluations are generally more limited reviews that can be conducted in a shorter time frame than an audit. This fiscal year we will initiate limited scope evaluations of stations' diversity statement compliance and continue with our limited scope evaluations of Communications Act and transparency requirements.

##### *Hotline and Other Complaints/Investigations*

OIG's hotline is our primary mechanism to receive complaints raised by the public, CPB employees, and the public media community. We evaluate all complaints to assess the allegations and whether the issues presented are within our purview. Complaints can lead to audits, evaluations, other reviews of significant compliance issues, or investigations of potential criminal activities. We conduct all investigations in accordance with the *Quality Standards for Investigations* issued by CIGIE.

Under Goal 1, we plan to complete audits, evaluations, investigations, and peer reviews of the following:

- six TV stations, radio stations, or production grant audits;
- eight limited scope evaluations of station compliance with grant requirements; and
- one external peer review.

## Goal 2

*Promote effective working relationships with Congress, the CPB Board of Directors (Board), management, and stakeholders and increase the visibility of OIG in the public media community.*

### **Strategies to achieve goal 2:**

- Keep CPB's Board and management appropriately informed of OIG activities.
- Promptly respond to Congressional requests for information or assistance.
- Provide training and outreach to the public media community.

### **Planned work supporting goal 2:**

We will send regular status reports on our pending work to CPB's Board and management, brief the Board as requested, meet periodically with management to discuss issues of mutual concern, and solicit input to our annual plan from both the Board and management. We will send all draft reports to management officials and auditees, consider their comments as we develop the final reports, and ask for their feedback on the audit process after we complete audits. We also will review and comment on all pertinent legislative proposals and CPB draft policies and guidance.

We will keep Congress informed of our activities through our Semiannual Reports to Congress, by sending our final reports to relevant committees, and by responding to any specific requests for information or briefings. We will evaluate all Congressional requests and initiate responsive research, audits, evaluations, investigations, or other reviews as appropriate. We will also solicit input for our annual plan from members of pertinent Congressional committees.

We will conduct outreach to the public and to the public media community via [our website](#) and other tools to educate them on our role and responsibilities. We will post our final reports on our website and CIGIE's [oversight.gov website](#) and promote our hotline as a tool to help improve accountability and integrity of CPB-funded activities.

### Goal 3

*Promote innovation and leverage technology to expand OIG operations and improve transparency.*

#### **Strategies to achieve goal 3:**

- Provide technology, equipment, training, and other resources necessary to perform in evolving environments.
- Maximize the use of information technology resources in OIG operations, to include communications, case management, and data analytics.
- Promote innovation to make our processes more efficient and our products more effective, by using technology and analytics to assess risk and to identify emerging accountability issues.

#### **Planned work supporting goal 3:**

We will provide training in new and updated technology as appropriate and supply the hardware, software, and other technology that our auditors and staff require to conduct their work, including remotely.

We will conduct our work in accordance with applicable professional standards and update our internal manuals to incorporate revisions to those standards. We will also procure an independent annual analysis of our quality assurance activities.

We will work toward more efficiency and effectiveness in our work and employ tools such as data analytics to assess risk and identify emerging issues in CPB's initiatives and operations.

### Goal 4

*Promote excellence and a healthy work environment.*

#### **Strategies to achieve goal 4:**

- Maintain a diverse, professional, and highly skilled workforce.
- Empower staff with an environment of open communication, respect for ideas, and appreciation for everyone's contributions.
- Create a work environment that encourages team building, collaboration, and cooperation.
- Embrace opportunities including remote work and other flexibilities to maintain a healthy and positive work and home balance.

**Planned work supporting goal 4:**

We will support our audit staff by providing the training required by their professional standards and sponsor appropriate training for all other staff. We will continue to work remotely during the pandemic to support a healthy and productive staff. When we return to the office, we will employ workplace flexibilities, such as remote work and flexible schedules, as appropriate.

We will hold weekly staff meetings to encourage collaboration and team building and to report on significant developments, e.g. addressing emerging policy issues, obstacles in completing current projects, or revisions to our audit methodologies.

**FY 2023 Performance Measures**

We will assess our performance in FY 2023 against the following measures:

Performance Measure		FY 2023 Goal
1.	Initiated fieldwork on audits, evaluations, or investigations. (Goal 1)	14
2.	Completed new or carryover audits, evaluations, or investigations. (Goal 1)	14
3.	Evaluate and close complaints or designate them for further action within 30 days after receiving necessary information. (Goal 1)	90%
4.	Respond to Congressional correspondence within two weeks or requested response date. (Goal 2)	100%
5.	Initiate outreach efforts. (Goal 2)	4
6.	Professional audit staff meet CPE requirements and all staff receive at least 6 hours of training. (Goal 3)	100%
7.	OIG staff participate in at least one diversity, equity and inclusion or communication training, webinar or initiative. (Goal 4)	100%

### Report on FY 2022 Performance Measures

This chart reports our results on each of our FY 2022 performance measures.

Performance Measure		FY 2022 Goal	FY 2022 Results
1.	Initiated fieldwork on audits, evaluations, or investigations. (Goal 1)	14	15
2.	Completed new or carryover audits, evaluations, or investigations. (Goal 1)	14	13
3.	Evaluate and close complaints or designate them for further action within 30 days after receiving necessary information. (Goal 1)	90%	98%
4.	Respond to Congressional correspondence within two weeks or requested response date. (Goal 2)	100%	N/A
5.	Initiate outreach efforts. (Goal 2)	4	>4
6.	Professional audit staff meet CPE requirements and all staff receive at least 6 hours of training. (Goal 3)	100%	100%
7.	OIG staff participate in at least one diversity, equity and inclusion or communication training, webinar or initiative. (Goal 4)	100%	100%

We exceeded our performance goal to initiate 14 new audits, evaluations, or investigations, one more than our goal in *measure 1*. We issued 13 reports (four audits, eight evaluations and one peer review), one less than our goal of 14 completed engagements in *measure 2*. Fieldwork on one audit took longer than anticipated due to complex issues.

We exceeded the *measure 3* goal of 90 percent for closing complaints timely. We received 60 new complaints and closed 59 within our required timeframe, achieving a 98 percent success rate. We did not receive any Congressional correspondence during this fiscal year.

We met our outreach goal in *measure 5*. The OIG staff conducted a webinar in partnership with the PMBA and the IG attended the PMBA annual conference. The webinar was well attended, and we covered topics including how to prepare for an OIG audit, evaluation or investigation, internal controls to improve accuracy of NFFS reporting and how to meet Communications Act, transparency and other CPR requirements. The Inspector General also met virtually with station managers while conducting transparency reviews and we initiated an email mailbox to address general questions for the OIG.

We also met the professional development (staff training) goal in *measure 6*. Each auditor met the CPE requirement required by the *Government Auditing Standards*, and our other staff members each received more than the minimum six hours of training.

Finally, we met our diversity training goal in *measure 7*. Each staff member participated in at least one hour of training focused on diversity, equity and inclusion or communication.

In total, we audited more than \$68 million of reported Non-Federal Financial Support (NFFS) revenue. From that universe, we identified nearly \$3 million in overstated NFFS, resulting in excess CSG payments of \$381,000. We also audited over \$12 million in CPB grant expenditures.

## Authority

Under the Inspector General Act of 1978, as amended, the OIG is an independent organization within CPB with authority to:

- conduct and supervise audits and investigations relating to CPB's initiatives and operations;
- provide leadership, coordination, and recommend policies for activities designed to promote economy, effectiveness, and efficiency, and to prevent and detect fraud and abuse in CPB's initiatives and operations; and
- keep CPB's Board and Congress fully and currently informed about problems and deficiencies affecting CPB's initiatives and operations and on the status of corrective actions.

To facilitate our reviews, the Act provides that the OIG will have access to all pertinent information available to CPB. In conducting our activities, we adhere to audit standards set by the Government Accountability Office and professional standards adopted by the CIGIE.