



**CORPORATION FOR PUBLIC
BROADCASTING**

SEMIANNUAL REPORT

**OFFICE OF INSPECTOR GENERAL
OPERATIONS**

CPB AUDIT RESOLUTION ACTIVITIES

April 1, 2011 to September 30, 2011

FOREWORD

Congress created the Corporation for Public Broadcasting (CPB) in 1967 as a private nonprofit corporation chartered in the District of Columbia to promote non-commercial public telecommunications. In authorizing CPB, Congress made it clear that noncommercial television and radio in America, even though supported by Federal funds, must be absolutely free from any Federal Government interference beyond the mandate in the legislation. A nine-member Board of Directors (the Board) was established to govern CPB, set policy, and establish programming priorities. The Board is expected to have broad representation from throughout the country. Board members are selected from among citizens of the United States who are eminent in fields such as education, cultural and civic affairs, or the arts, including television and radio. Each member is appointed by the President and confirmed by the Senate for a six-year term.

CPB is the largest single source of Federal funding for public television and radio programming. It provides financial support and a variety of services to more than 1,000 public television and radio stations nationwide. This support ensures that stations can exchange program materials through a national interconnection system. In addition, CPB initiatives seek ways to help public television and radio stations serve their communities more efficiently and effectively. This involvement makes possible diverse and innovative programs that are educational and locally relevant. CPB also gives grants to organizations and to individual producers for the production or acquisition of new programs for public television and radio. These activities help provide universal access to the public broadcasting system.

CPB receives nearly all of its funding from Congress. Funds are appropriated two years ahead of the fiscal year they are to be spent. This advanced funding provides stability for the planning and funding of long-term programs and projects. CPB's total Federal appropriations for Fiscal Year (FY) 2011 are approximately \$462.4 million. This includes \$429.1 million for the general Federal appropriation with the two percent rescission. CPB must spend at least 95 percent of its general Federal appropriation on grants/contracts to television and radio stations, producers of programs, and educational services, as well as, for general system support. The balance of the general Federal appropriation, up to five percent, may be expended for internal CPB operations. Additionally, CPB received \$6 million for digital technology and a U.S. Department of Education Ready To Learn grant for \$27.3 million.

In 1988, Congress enacted amendments to the Inspector General Act (IG Act) requiring that CPB, as one of a number of designated federal entities, have an Office of Inspector General (OIG). In this regard, CPB's OIG is an independent component of the organization, reporting to the Board through its Audit and Finance Committee. In addition to reporting to the Board, the IG Act requires that the Inspector General and the head of the CPB each report semiannually to Congress and the public regarding OIG operations and activities. Since CPB is a small organization, we have combined these separate reporting requirements into one joint report. The OIG's report section is titled

"Office of Inspector General Operations" (page 1) and CPB's report section is titled "CPB Audit Resolution Activities" (page 13).

The IG Act reporting requirements are listed below, along with a page reference where more detailed information is provided.

Index of IG Act Reporting Requirements

IG Act Reference	OIG Reporting Requirements	Page
Section 4(a)(2)	Review of Legislation and Regulations	None
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	3-6
Section 5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	3-6
Section 5(a)(3)	Prior Significant Recommendations Not Yet Completed	7 & 14-15
Section 5(a)(4)	Matters Referred to Prosecutive Authorities	None
Section 5(a)(5)	Summary of Instances Where Information Was Refused or Not Provided	None
Section 5(a)(6)	List of Audit and Inspection Reports Issued	2
Section 5(a)(7)	Summary of Each Particularly Significant Report	3-6
Section 5(a)(8)b	Statistical Table Showing The Number of Audit Reports and Dollar Value of Questioned Costs	7
Section 5(a)(9)	Statistical Table Showing the Number of Audit Reports and Dollar Value of Recommendations that Funds Be Put To Better Use	7
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	8
Section 5(a)(11)	Description and Explanation of Reasons for any Significant Revised Decisions by Management During the Reporting Period	None
Section 5(a)(12)	Information Concerning Significant Decisions by Management With Which the Inspector General is in Disagreement	None
Section 5(a)(14)	Information Regarding Peer Reviews Involving the Office of Inspector General	8-9
	CPB Management Reporting Requirements	
Section 5(b)(2)	Statistical Table Showing the Total Number of Audit Reports and Results From Disallowed Costs	14
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	15
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OFFICE OF INSPECTOR GENERAL OPERATIONS

Message from the Inspector General

September 30, 2011

During this semiannual reporting period, the Office of Inspector General continued to focus our work on areas to strengthen accountability and oversight of CPB grants and contracts. Specifically, we issued two audit reports on station grantees, one investigation on a third station, and one external peer review of another OIG audit office. Audit work continues at two other station grantees.

Our work continues to identify common themes of noncompliance with CPB grant requirements and inadequate recordkeeping. During this period both audits identified problems in reporting CPB digital funds received by the stations on their Annual Financial Reports submitted to CPB.

What we continue to identify are the challenges of overseeing and tracking multiple grants awarded to grantees from various CPB departments. As previously reported, the lack of an integrated management information systems to track all CPB grant funds awarded to a grantee inhibits CPB's effective oversight of all funds awarded to a grantee. We are committed to working with CPB management to institute appropriate controls to improve accountability over public media resources, as well as, provide the openness and transparency envisioned by the Board of Directors and expected by the public.

Finally, we continue to monitor the actions taken by CPB to address the 28 recommendations in our report, titled "Review of Alleged Actions Violating the Public Broadcasting Act of 1967, as Amended," issued in November 2005. We are pleased to report, that management has now resolved all 28 recommendations. The last recommendation was resolved during this reporting period with the hiring of a new ombudsman. His responsibilities include periodically assessing objectivity and balance in national programming. This recommendation will be closed when he issues in first assessment of objectivity and balance in national programming.


Kenneth A. Konz
Inspector General

OIG Operations in the Current Period

The following table presents our accomplishments during this 6-month semiannual reporting period.

Reports Issued for the Period Ending September 30, 2011

Report No./ Date Issued	Title	Total Questioned Costs	Unsupported Costs	Funds Put to Better Use
	Audits			
ASJ1101-1108 September 30, 2011	Examination of Georgia Public Broadcasting CPB Grants for the Period July 1, 2008 – June 30, 2009	\$0	\$0	\$54,203
ASJ1104-1106 September 30, 2011	Follow-Up Examination of RGV Broadcasting, Inc., Corrective Actions to Comply with CPB Grant Requirements, for the Period July 1, 2009 – June 30, 2010	\$0	\$0	\$0

The IG Act, as amended, established the reporting requirements and terminology used in this report. To facilitate the reader's understanding of the reporting terminology, we offer the following definitions.

The term "questioned cost" means a cost is questioned by the auditor as an alleged violation of a law, contract, grant, or other agreement governing the expenditure of funds. A cost can also be questioned when it is not supported by adequate documentation. This type of "questioned cost" is also known as "unsupported cost."

The term "funds put to better use" means a recommendation that funds could be used more efficiently if management took corrective action, e.g., reducing future outlays, de-obligating funds from a contract or grant, or taking other recommended corrective actions.

The term "management decision" means a decision made by CPB management after evaluating the findings and recommendations contained in the audit report. The findings and recommendations can be either monetary or non-monetary in nature. In the case of a monetary "questioned cost" finding, the "management decision" will either disallow the questioned cost or decide to allow the cost. When recommended questioned costs are sustained by management's decision, these are reported as "disallowed cost" in the Semiannual Report to Congress.

The term "final action" means that all the corrective actions identified in the "management decision" have been completed. In the case of questioned costs, that means that that all questioned costs sustained in the "management decision" have been refunded to CPB. Similarly, in the case of non-monetary findings, all recommended corrective actions have been implemented by CPB, a contractor or grantee and have been accepted as complete by CPB management.

Audit & Assistance Activities

Significant Reports Issued

Examination of Georgia Public Broadcasting CPB Grants for the Period July 1, 2008 – June 30, 2009, Report No. ASJ1101-1108, Issued September 30, 2011

The objectives of the examination were to determine whether GPB: a) claimed Non-Federal Financial Support (NFFS) on its 2009 Annual Financial Report (AFR) in accordance with Corporation for Public Broadcasting (CPB) Financial Reporting Guidelines; b) complied with the Certification of Eligibility requirements and the statutory provisions of the Communications Act of 1934, as amended (Act); and c) expended CSG, DDF and other grant funds in accordance with CPB grant requirements.

In our opinion, except for the following issues of noncompliance, GPB complied with CPB's Financial Reporting Guidelines, Certification Requirements for Station Grants Recipients, and CSG General Provisions & Eligibility Criteria for the 12 month period ending June 30, 2009.

- In-kind contributions of \$833,891 were claimed as NFFS without adequate supporting documentation to verify its allowability as public broadcasting activities. As a result, CPB overpaid GPB \$54,203 on its FY 2011 CSG awards to two radio stations. For reporting purposes we have classified this amount as funds put to better use.
- GPB's accounting system did not provide discrete accounting of CSG grant transactions that linked expenditures to revenues by grant, in accordance with CPB grant agreement terms.
- AFRs did not accurately report total revenues and expenditures as reported in the audited financial statements. GPB excluded the capital projects and non-major government fund activities of \$10,430,752 from the AFR, which excluded reporting CPB digital fund revenues of \$800,651 and related expenses.
- GPB was not in full compliance with the statutory provisions of the Act and CPB requirements for conducting open meetings of its Board of Directors.
- GPB was not in compliance with CPB requirements for establishing operating procedures explaining how it complied with four requirements of the Act for open meetings, financial records, EEO, and donor lists and political activities.

Recommendations

We recommended that CPB management require GPB to:

- submit a revised FY 2009 AFR eliminating the unallowable in-kind contributions claimed as NFFS;
- reimburse \$54,203 in excess FY 2011 CSG payments made to WUGA and WJSP based on the FY 2009 reported NFFS;

- document corrective actions taken and controls instituted to ensure future compliance with CPB guidelines for documenting, recording, and reporting in-kind contributions;
- comply with CPB's discrete accounting requirements and maintain sufficient financial records to facilitate an effective audit of CPB revenues and expenditures;
- establish the necessary controls to ensure that all revenues and expenditures on the audited financial statements are reported to CPB on the AFR, including CPB digital revenues on Schedule A, Line 2B; and
- comply with all requirements of the Act and provide CPB with documentation of its compliance with the following requirements over the next fiscal year:
 - make on-air announcements for at least three consecutive days once each calendar quarter that explain the station's open meeting policy and provide information on how the public can obtain information regarding specific dates, times, and locations of public meetings; and
 - establish written implementing policies on the station's practices for all of the Act's requirements, including open meetings, maintaining open financial records, reporting EEO information, and maintaining donor lists.

CPB Response

CPB's management decision on our recommendations is due in March 2012.

Follow-Up Examination of RGV Broadcasting, Inc., Corrective Actions to Comply with CPB Grant Requirements, for the Period July 1, 2009 – June 30, 2010, Report No. ASJ1104-1106, Issued September 30, 2011

At the request CPB officials we conducted a follow-up audit of RGV Educational Broadcasting, Incorporated (RGV), licensee of KMBH TV & FM, corrective actions to ensure compliance with CPB grant agreement requirements. The objectives of our examination were to determine compliance with: Community Service Grant (CSG) and other CPB grant agreement terms, Certification of Eligibility requirements, Communications Act requirements, and CPB's Financial Reporting Guidelines for reporting NFFS for the period July 1, 2009 through June 30, 2010.

Our examination found noncompliance with CPB's Financial Reporting Guidelines to fully report digital revenues on its AFRs. In total, digital revenues of \$1,130,414 were not reported on the AFRs during FYs 2004-2010.

Further, we found that RGV did not fully comply with stated corrective actions and Communications Act requirements to maintain copies of required financial and EEO reports at the station for public inspection.

Finally, our examination identified weaknesses in:

- accounting recordkeeping and internal controls; and
- governance and oversight practices to ensure corrective actions were fully implemented on prior audit findings, as well as, complied with CPB and statutory requirements.

In our opinion, except for the findings referenced above, RGV has complied with CPB's Certification of Eligibility requirements, Communication Act requirements, and CPB's Financial Reporting Guidelines for claiming NFFS. Given the management transitions RGV has experienced, the issues of noncompliance reported, and RGV's planned corrective actions; CPB needs to decide whether RGV's governance structure provides adequate oversight of station activities to meet the statutory requirements of the Public Broadcasting Act and CPB grant agreement terms.

Recommendations

We recommended that CPB management require RGV officials to:

- institute appropriate controls to ensure future revenues are properly reported in the financial statements and on the AFRs, appropriately reporting all public broadcasting revenues on Schedule A, Line 2;
- submit revised AFRs for FYs 2009-2010 to fully account for digital revenues released from temporarily restricted assets with the changes made by RGV in its financial statement reporting;
- fully comply with requirements to make financial (including OIG audit reports) and EEO information readily available to the public at the station;
- address control weaknesses identified by its IPA in conducting its FY 2010 financial statement audit.
- provide CPB with documentation of RGV's corrective actions implemented in response to the IPA's report on internal controls; and
- provide CPB with copies of any future management letters RGV receives from its IPA regarding internal control weakness.

Additionally, we recommended that CPB financially sanction RGV for not fully implementing promised corrective actions to comply with Communications Act requirements based on the prior audit.

CPB Response

CPB's management decision on our recommendations is due in March 2012.

Other Special Requests and Assignments

Follow-up Reporting on CPB's Corrective Actions Related to Report No. EPB503-602, dated November 15, 2005, Review of Alleged Actions Violating The Public Broadcasting Act of 1967, as Amended

In response to this report, the Board of Directors and CPB management initiated Project Champion in December 2005 to examine and strengthen policies and procedures in four major areas of CPB's operations (procurement, contracting, human resources, and payment processing). To date, CPB has resolved all 28 recommendations and implemented corrective actions to close 26 of those recommendations.

During this semiannual reporting period CPB resolved the last unresolved recommendation, to periodically assess objectivity and balance in national programming. In April 2011, the CPB Board of Directors revised the Charter for the CPB Office of the Ombudsman to require the ombudsman to annually prepare a written review of CPB-funded programming for its objectivity, balance, fairness, accuracy and transparency. CPB hired a new ombudsman in June of 2011. The Board's actions resolved this recommendation; however, this recommendation will remain open until the ombudsman's prepares his first annual report on objectivity and balance.

Additionally, during this reporting period CPB implemented its risk management program by conducting an internal review of compliance with CPB procurement and record retention procedures. This review was completed in May of 2011. Under the program annual unannounced compliance reviews will be conducted by internal staff assessing compliance with CPB policies and procedures, including internal controls. This action closes this recommendation.

The remaining open recommendation was to revise the Board of Director's Code of Ethics to include disciplining Board members for violating the Code of Ethics. This recommendation will require statutory changes to implement corrective actions. As a result, this recommendation will remain resolved but open until CPB's statute is up for reauthorization by Congress.

Other Assignments in Process

The Office of Inspector General is currently auditing two public broadcasting stations. The scope of these audits includes auditing the revenues received and reported as NFFS; expenditures of CPB grant funds; and compliance with Certification of Eligibility, Communications Act, Community Service Grant, and other CPB grant requirements.

Additionally, the office is scheduled to start audits of two public broadcasting stations during October 2011 and one station during November 2011.

Resolution of Recommendations

The following table summarizes the resolution activities for all audit and assistance reports issued by our office. This table includes reports that contain monetary and non-monetary findings with related recommendations.

Reports Requiring Resolution

Description	Number of Reports Issued	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	\$438,916	\$19,349	\$0
Reports issued during the reporting period.	2	\$0	\$0	\$54,203
Subtotal	6	\$438,916	\$19,349	\$54,203
Reports for which a management decision had been made during the reporting period:	2**			
<ul style="list-style-type: none"> • Dollar value of recommendations agreed to by management 	1	\$45,000	\$0	\$0
<ul style="list-style-type: none"> • Dollar value of recommendations not agreed to by management 	1	\$50,000	\$0	\$0
Reports with no management decision at the end of the reporting period.	3	\$343,916	\$19,349	\$54,203

** One resolved report had no monetary findings.

Summary of Audit Reports Issued Before April 1, 2011 with no Management Decision by September 30, 2011

At the end of the semiannual reporting period management decisions resolving the findings and recommendations for two audit reports were still pending completion. For both reports, CPB issued its management decision timely and the grantees' appealed CPB's final decision. At September 30, 2011 CPB was still evaluating their appeals.

Examination of Radio Station KIWR-FM, Iowa Western Community College, Council Bluffs, Iowa, Fiscal Years 2008-2009, Report No. ASR1003-1101, Issued on January 20, 2011

CPB issued its management decision KIWR-FM on July 21, 2011, within the 180 day management decision timeframe. CPB's management decision was appealed by KIWR-FM on August 18, 2011. CPB subsequently issued its final decision to KIWR-FM on October 11, 2011, after the end of the semiannual reporting period.

Audit of CPB Grants Awarded to Independent Television Service Incorporated, San Francisco, California, for the Period October 1, 2007 – September 30, 2009, Audit Report Number APT-1002-1103, Issued March 29, 2011

CPB issued its management decision to ITVS on September 7, 2011, within the 180 day management decision timeframe. ITVS subsequently appealed CPB's decision on September 16th. CPB anticipates issuing its final management decision by October 28th.

Peer Review

CPB OIG Peer Review

During the prior semiannual reporting period, the Pension Benefit Guaranty Corporation, Office of Inspector General, conducted a peer review of CPB's OIG, Office of Audit's system of quality control for the period ending March 31, 2010. Their report, dated February 15, 2011, concluded that our system of quality control has been suitably designed and complied with, to provide reasonable assurance of complying with professional auditing standards. There were no recommendations made in the peer review report or any carryover recommendations from prior peer reviews.

Peer Review Conducted of the Legal Service Corporation, Office of Inspector General, Office of Audit

During this semiannual reporting period, we conducted a peer review of the system of quality control for the audit organization of the Legal Services Corporation, Office of Inspector General. We conducted our review in accordance with *Government Auditing Standards* and the Council of Inspectors General on Integrity and Efficiency guidelines.

We issued our report on September 30, 2011. There were no recommendations made in our peer review report or any carryover recommendations from the prior peer review report.

Investigative Activities

The IG Act provides for the OIG to receive and investigate complaints or allegations involving the potential violation of law, rules or regulations; mismanagement; gross waste of funds or abuse of authority. Because we do not employ criminal investigators, when we receive an allegation of a criminal violation, we either refer it to the Federal Bureau of Investigation or other appropriate law enforcement agencies, or contract with another OIG for assistance. The results of such investigations may be referred to appropriate Federal, state, or local prosecuting authorities for action.

Allegations and Hotline Complaints

In the previous semiannual report, we reported that we had five open complaints which involved separate allegations that public television and radio stations did not comply with public meeting, open records, or Community Advisory Board (CAB) requirements of the Act, misused public contributions, and other forms of mismanagement. We neglected to include one additional complaint, opened late in the period, also regarding alleged CAB requirements, leaving six open complaints.

One of these complaints was closed by an audit report completed during this period which, while finding contract allegations beyond our jurisdiction, considered other matters related to mismanagement. Two other complaints were closed when, after referral to the Radio Division after they determined that one of the stations was in compliance with CAB requirements and the other agreed to make changes in its procedures to assure full compliance. The remaining complaints involving allegations regarding misuse of donor lists and an allegation regarding misuse of a large donation remain open pending review of available resources and other emerging priorities.

During this reporting period, we received three new complaints, one of which was closed when it was determined that CPB had no jurisdiction regarding alleged production abuses of a program broadcast on public television since CPB provided no funding directly to the program or indirect grants to the producing station. Another new complaint, remaining under active consideration, involves allegations that a radio station knowingly miscalculated the value of in-kind donations, leading to an inflated statement of NFFS and granting of a larger CSG than it was qualified to receive. Another new complaint alleges that in addition to failing to meet CAB and public record requirements a public television station was using public funds to finance a private production company. Therefore, at the end of the reporting, five complaints remain open.

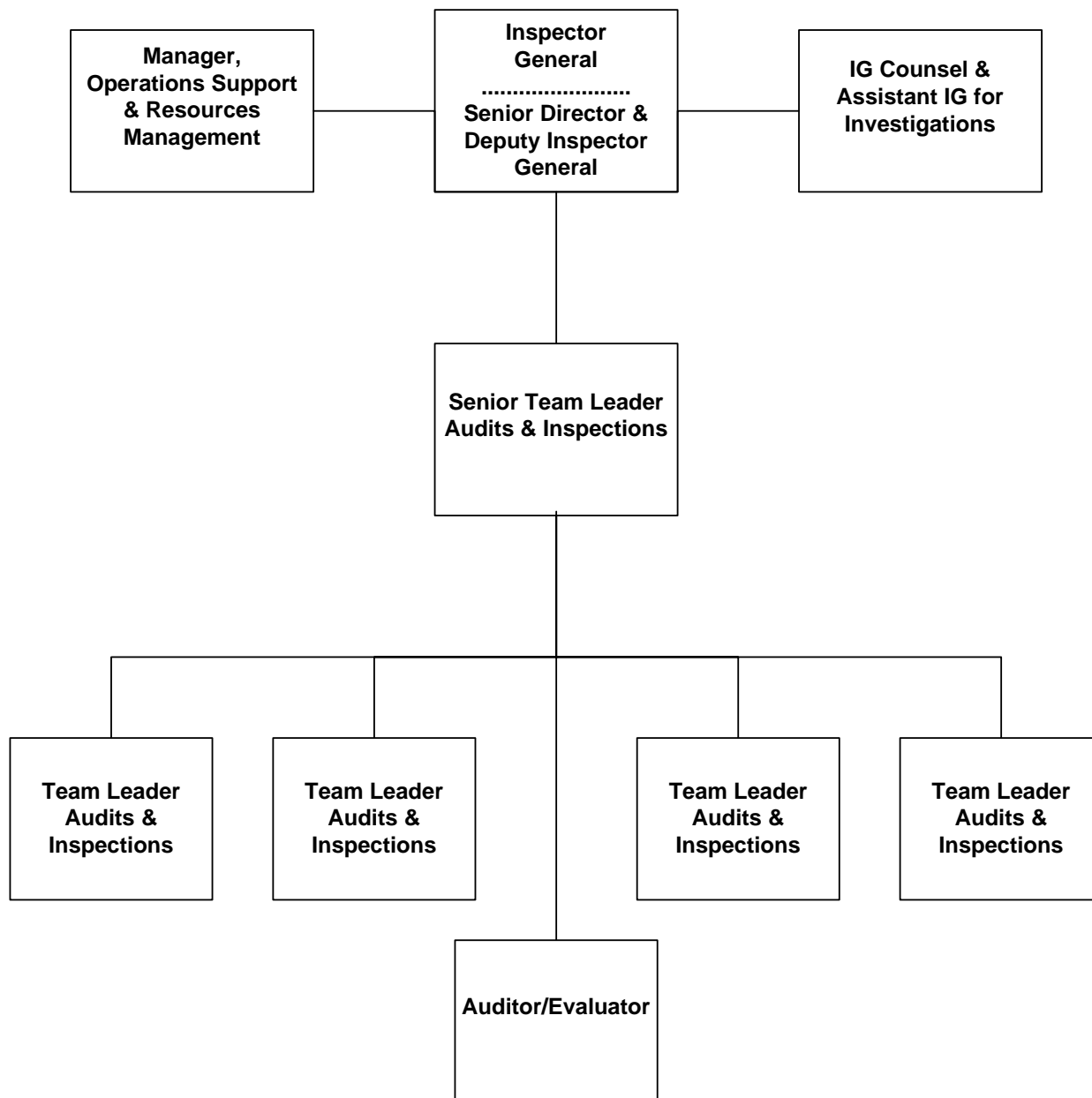
In addition, as a follow-up to an investigation reported in our last semi-annual report, regarding the erroneous awarding of a digital conversion grant to a public radio station that was not qualified for it, we identified systemic weaknesses in internal CPB processes and we recommended corrective actions which have been largely implemented by CPB management.

We also recovered a \$5,300 repayment from a public television station when it was unable to document that the programs it funded had been publicly broadcast.

OIG Staffing & Organization Chart

The fiscal year 2011 budget approved by CPB's Board of Directors included 9.5 full-time equivalent positions.

The following organization chart reflects the current organization.



CPB AUDIT RESOLUTION ACTIVITIES

Message from Chief Financial Officer and Treasurer

September 30, 2011

CPB and OIG staffs continue to work cooperatively to discuss and resolve findings and recommendations in a timely manner. Generally, corrective actions have been completed or are proceeding according to agreed-upon schedules for all of the audits where implementation was in process at the end of the previous period.

We are working to enhance CPB's internal controls and systems. In this regard, my staff and the OIG are working together with our grantees to strengthen procedures and controls over station grants and implement improved security procedures to safeguard CPB facilities, systems, and resources.

A handwritten signature in blue ink, appearing to read "William P. Tayman, Jr.", with a large, stylized flourish extending to the right.

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

Recovering Disallowed Costs

During this reporting period CPB management issued one management decision that contained monetary findings. Further details on the status of on-going recovery efforts are discussed under **Corrective Action Not Completed Within One Year of a Management Decision**, on page 16.

Reports with Disallowed Costs

Description	Number of Reports	Dollar Value of Disallowed Costs
Reports with management decisions for which final action had not been completed by the start of the reporting period.	6	\$589,530
Reports for which management decisions were made during the reporting period.	1	\$45,000
Subtotal	7	\$634,530
Reports for which final action was taken during the reporting period.		
<ul style="list-style-type: none"> Dollar value of disallowed costs that have been recovered through collection or offset. 	0	\$0
<ul style="list-style-type: none"> Dollar value of disallowed costs written off as uncollectible. 	0	\$0
Reports for which final actions were not completed by the end of the reporting period.	7	\$634,530

Recovering Funds Put to Better Use

For reports with recommendations that funds be put to better use, there were no management decisions during the period. Further details on the status of on-going recovery efforts are discussed under **Corrective Action Not Completed Within One Year of a Management Decision**, on page 16.

Reports with Funds Put to Better Use

Description	Number of Reports	Dollar Value of Recommendations
Reports with management decisions for which final action had not been completed by the start of the reporting period.	5	\$2,185,373
Reports for which management decisions were made during the reporting period.	0	\$0
Subtotal	5	\$2,185,373
Reports for which final action was taken during the reporting period.		
<ul style="list-style-type: none"> Dollar value of funds put to better use that were actually completed. 	1*	\$20,000
<ul style="list-style-type: none"> Dollar value of funds put to better use that management concluded should not or could not be completed. 	0	\$0
Reports for which final actions had not been completed by the end of the reporting period.	4	\$2,165,373

* Collection actions were finalized for one report.

Corrective Actions Not Completed Within One Year of a Management Decision

At the end of the reporting period there were two reports with disallowed costs with corrective actions that had not been completed within one year of the management decision. Recovery actions are in process in accordance with CPB's approved grant offset schedule, as discussed in the footnotes to the table.

On-Going Corrective Actions as of September 30, 2011

Report No.	Report Title	Date Issued	Date Resolved	Fiscal Year Corrective Action to be Completed
AST702-705	Community Service Grants Awarded to Educational Broadcasting Corporation	Sept. 28, 2007	March 31, 2008	FY 2013 (1)
ASJ802-805	Community Service Grants Awarded to WGBH Educational Foundation	Sept. 26, 2008	July 29, 2009	FY 2014 (2)

- (1) CPB began recovering \$3,379,796 from Educational Broadcasting Corporation during FY 2009. They will deduct \$675,959 from Educational Broadcasting Corporation's CSG for five years.
- (2) CPB began recovering \$1,339,477 from WGBH during FY 2010. They will deduct \$267,895 from WGBH's CSG for five years.



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