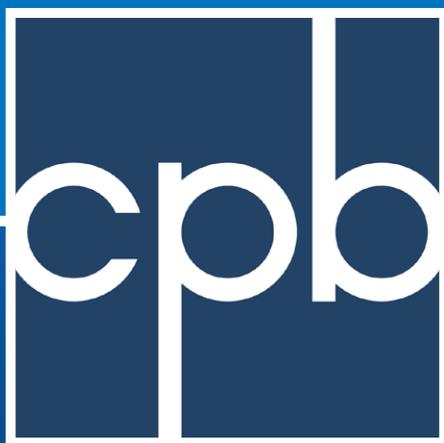


# CORPORATION FOR PUBLIC BROADCASTING

SEMIANNUAL REPORT  
OFFICE OF INSPECTOR GENERAL OPERATIONS  
CPB AUDIT RESOLUTION ACTIVITIES

October 1, 2016 through March 31, 2017





## Foreword

Congress created the Corporation for Public Broadcasting (CPB) in 1967 to promote public media and help keep it free from government interference. CPB is a private non-profit corporation that is governed by a Board of Directors (Board) appointed by the President and confirmed by the Senate. CPB funds more than 1,450 public media stations, as well as research, technology, and program development for public radio, television, and related online services. For fiscal year 2017, CPB received \$445 million for its general appropriation, a carry-over balance of \$39.5 million for a public media interconnection appropriation from Congress, and a carry-over \$19 million Ready to Learn five-year grant from the U.S. Department of Education.

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

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

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## I. OFFICE OF INSPECTOR GENERAL OPERATIONS

### Message from the Inspector General

March 31, 2017

I am pleased to submit this Semiannual Report to Congress about our activities during the period October 1, 2016 through March 31, 2017.

We issued four audit reports – two station audits of the Corporation for Public Broadcasting's (CPB) Community Service Grants and two separate reports on children's programming production grants awarded to one independent producer. Our audits this period identified important issues related to CPB's access to full information supporting reported production costs, the calculation of indirect expenses and ancillary revenues under certain production contracts, and indirect support that institutional public media stations report as Non-Federal Financial Support.

With regard to complaints, we received 21 during this period. We considered one for audit and referred six to CPB management to address. We closed 13 and one remained open at the end of reporting period. We opened no new investigations.

We continued our outreach to the public media community through five station visits and by speaking to public media officials in CPB trainings. Through these efforts we are able to expand our reach beyond the few stations that we have the resources to audit every year. This outreach enables us to educate the public media community about our office, the issues we have been identifying in our audits, and the importance of complying with requirements of the Communications Act of 1934 and CPB guidance. In addition, I continued to chair the Audit Committee of Council of the Inspectors General on Integrity and Efficiency.

I look forward to continuing to work with Congress and the CPB Board of Directors and management to further accountability in CPB initiatives and operations.

A handwritten signature in blue ink, appearing to read 'Mary Mitchelson'.

Mary Mitchelson  
Inspector General

## Reports Issued in the Period Ending March 31, 2017

Report Number/ Date Issued	Report Title	Questioned Costs	Unsupported Costs	Funds Put To Better Use	Administrative Recommendations
AST1608-1701 January 31, 2017	Audit of Community Service and Other Selected Grants at Nashville Public Television, Inc., WNPT-TV, Nashville, Tennessee for the Period July 1, 2013 through June 30, 2015	\$0	\$0	\$0	0
ASR1606-1703 February 28, 2017	Audit of Community Service Grants at WXPB-FM Licensed to the Trustees of the University of Pennsylvania, Philadelphia, Pennsylvania for the Period July 1, 2013 through June 30, 2015	\$0	\$0	\$58,703	1
APT1604-1704 March 31, 2017	Audit of PBS and CPB Grants Awarded to The Fred Rogers Company for the Production of "Peg + Cat" and "Daniel Tiger's Neighborhood"	\$312,039	\$312,039	\$509,601	5
APT1702-1705 March 31, 2017	Audit of PBS and CPB Grants Awarded to The Fred Rogers Company for the Production of "Odd Squad"	\$0	\$0	\$35,739	4

The above table identifies the reports the Office of Inspector General (OIG) issued this reporting period and the related monetary findings and recommendations for corrective actions. As defined by the Inspector General Act (IG Act), as amended, "questioned costs" are those that are: 1) identified due to an alleged violation of a provision governing the expenditure of funds, 2) not supported by adequate documentation, or 3) unnecessary or unreasonable. "Funds put to better use" are those that could be used more efficiently, e.g., by reducing outlays or deobligating funds. The IG Act requires us to report unsupported costs separately, even though they are included in the questioned costs column.

## Audit and Evaluation Reports and Assistance Activities

- ***Audit of PBS and CPB Grants Awarded to The Fred Rogers Company for the Production of “Peg + Cat” and “Daniel Tiger’s Neighborhood” (March 31, 2017)***

*The grantee over recovered \$614,548 in PBS/CPB funds (CPB’s portion totaled \$363,812), incurred questionable pre-term and indirect costs of \$312,039, understated CPB ancillary revenues of \$145,789, and did not fully comply with Ready to Learn (RTL) federal grant requirements.*

The Fred Rogers Company (FRC) is an independent producer and major supplier of children’s programming for PBS. Pursuant to agreements with CPB and PBS, FRC produced episodes of Peg + Cat, an animated math adventure show for children 3-5 years old, and Daniel Tiger’s Neighborhood, an animated series for children ages 2-4. Some of the grant funds that CPB and PBS provided to FRC included pass through U.S. Department of Education RTL funds, which imposed specific RTL grant requirements.

We audited these grants, totaling \$14.3 million, for the period July 1, 2012 through September 30, 2015. The budgets for these productions totaled \$31.5 million.

We concluded that, except for the matters discussed below, the financial reports FRC submitted presented fairly the results of its co-venture producer 9 Story’s and related entities’ activities in conformity with grant agreement requirements.

- FRC over recovered \$614,548 of PBS/CPB direct production costs for the Peg + Cat production (CPB’s portion totaled \$363,812) due to duplicate recovery of costs paid by another federal grant. We reported these as funds put to better use.
- We questioned Daniel Tiger’s Neighborhood production costs of \$312,039 for noncompliance with CPB grant terms related to pre-term and indirect costs.
- FRC understated CPB ancillary revenues of \$145,789 for the Peg + Cat production.
- FRC did not fully comply with federal requirements for RTL grant activities for the Peg + Cat production.

We recommend that CPB:

- recover \$363,812 of excess CPB funding of the Peg + Cat production;
- amend its current terms and conditions for production agreements to require that grantees report total production project funding on their financial reports to provide complete accountability over the projects’ funding sources and expenditures and require reconciliations of the final financial reports to future ancillary revenue (Recoupment and Participation) reports;
- recover \$312,039 in questioned CPB costs for the Daniel Tiger’s Neighborhood production; and
- periodically monitor PBS’s oversight of its large subrecipients to verify that grant recipients comply with RTL requirements for the following: i) project budgets, financial reporting, and accounting records separately identify the use of federal funds; and ii) negotiated subcontracts include provisions permitting CPB access to subcontractors’ books and records as required by RTL.

We also recommend that CPB require FRC to:

- correct its final financial report for Daniel Tiger’s Neighborhood Season 2 regarding indirect rates before CPB makes its final payment on the grant;
- provide documentation supporting its indirect cost rate on current grants;
- recalculate the Peg + Cat Recoupment and Participation Report in accordance with the grant agreement Exhibit C terms to correct the producer’s deficit used in calculating ancillary revenues to be distributed; and
- distribute to CPB corrected ancillary revenues in the amount of \$145,789 after any adjustments for over recovery of reported project expenses or other adjustments made in subsequent Recoupment and Participation Reports.

In response to the draft report, FRC agreed with our questioned costs finding and some components of our finding regarding the ancillary revenue calculations but strongly disagreed that it had over recovered production expenses. FRC also did not agree that it did not fully meet federal RTL requirements.

*Audit of PBS and CPB Grants Awarded to The Fred Rogers Company for the Production of “Peg + Cat” and “Daniel Tiger’s Neighborhood,” [http://www.cpb.org/files/oig/reports/Fred\\_Rogers\\_Peg-Daniel\\_Tiger.pdf](http://www.cpb.org/files/oig/reports/Fred_Rogers_Peg-Daniel_Tiger.pdf)*

● ***Audit of PBS and CPB Grants Awarded to The Fred Rogers Company for the Production of “Odd Squad” (March 31, 2017)***

*We disclaimed an opinion on the \$18.2 million reported costs for this production because our audit’s scope was limited when we were not given access to FRC’s subcontractor’s records. We were unable to obtain sufficient audit evidence to opine on FRC’s final financial report.*

We initiated an audit of CPB’s grant for the Odd Squad Season 1 production, including RTL pass through grant funds awarded through PBS, for the period July 1, 2012 through September 30, 2015. FRC, together with its Canadian subcontractor, Sinking Ship Entertainment (Sinking Ship), produces the Odd Squad half-hour live action comedy series and transmedia property to teach math concepts to early elementary school-aged children. The total CPB and RTL funds provided under this grant for the first season were \$10.95 million. We were not able to obtain sufficient audit evidence of the subcontractor Sinking Ship’s expenses to provide an audit opinion on the total reported project costs. Accordingly, we did not express an opinion on FRC’s final financial report.

Our audit identified significant deficiencies in internal control to ensure compliance with the following:

- CPB’s requirement that the final financial report be reconciled to the grantee’s general ledger;
- CPB’s requirement to access subcontractor Sinking Ship’s financial records to verify total project costs; and
- RTL’s requirement to maintain financial records that identify the application (expenses) for federally sponsored activities.

We recommend that CPB:

- require FRC to obtain from Sinking Ship for Odd Squad, Season 1 and the current Odd Squad, Season 2 projects:
  - a reconciliation of the final cost reports submitted to CPB to Sinking Ship's general ledger; and
  - a written certification of the accuracy of the final cost reports;
- require that FRC's current Odd Squad, Season 2 final financial reports disclose:
  - the basis for reporting project costs (i.e., based on actual costs incurred or on a percentage of completion basis for the fixed price contract); and
  - the amount of Sinking Ship's reported costs that were not recorded in FRC's accounting records;
- ensure FRC takes corrective actions regarding its current Odd Squad, Season 2 CPB grant to comply with all RTL and CPB grant terms for financial reporting, recordkeeping, and access to subcontractor financial records requirements; and
- periodically monitor PBS's oversight of its large RTL subrecipients to verify grant recipients are compliant with federal grant requirements to maintain financial records that identify the application of federal RTL activities including project budgets and financial reports.

In response to our draft report, FRC did not agree with our finding that it had significant deficiencies in internal control and compliance with RTL requirements. FRC said there were deficiencies in the structure of the agreement regarding financial reconciliations. FRC said it was not required to include access provisions in its agreement with Sinking Ship and the project budget did not separately identify RTL costs to discretely account and report on the use of RTL funds.

*Audit of PBS and CPB Grants Awarded to The Fred Rogers Company for the Production of "Odd Squad,"*  
[http://www.cpb.org/files/oig/reports/Fred\\_Rogers\\_Odd\\_Squad.pdf](http://www.cpb.org/files/oig/reports/Fred_Rogers_Odd_Squad.pdf)

- ***Audit of Community Service Grants at WXPB-FM, Licensed to the Trustees of the University of Pennsylvania, Philadelphia, Pennsylvania (February 28, 2017)***

*We found that the station overstated Non-Federal Financial Support (NFFS) by \$1,026,558, which resulted in Community Service Grant (CSG) overpayments of \$58,703.*

We audited CPB CSG awards to WXPB-FM, a public radio station licensed to the Trustees at the University of Pennsylvania, for the period July 1, 2013 through June 30, 2015. Based on our audit, we found that WXPB-FM complied with grant and Communications Act of 1934 (Act) requirements, except for overstated NFFS of \$1,026,558 (\$551,978 in fiscal year (FY) 2014 and \$474,580 in FY 2015). The station overstated its NFFS because it failed to exclude the cost of certain premiums and special fund raising expenses, bad debt expense, and certain federal funds. The station also incorrectly calculated the administrative support that it claimed as NFFS. The overstated NFFS resulted in potential CSG overpayments to WXPB-FM of \$58,703 (\$31,845 in FY 2016 and \$26,858 in FY 2017). We reported the overpayments as funds put to better use.

We recommend that CPB:

- recover potential CSG overpayment of \$58,703; and
- require WXPB to identify the corrective actions and controls it will implement to ensure future compliance.

In response to the draft report, WXPB agreed with the majority of the questioned NFFS with one minor modification on our calculation of the fair market value of some premiums. The station did not agree with our calculation of indirect administrative support, but it did indicate that it has taken corrective actions.

*Audit of Community Service Grants at WXPB-FM, Licensed to the Trustees of the University of Pennsylvania, Philadelphia, Pennsylvania for the Period July 1, 2013 through June 30, 2015, [http://www.cpb.org/files/oig/reports/WXPB\\_Report.pdf](http://www.cpb.org/files/oig/reports/WXPB_Report.pdf)*

- ***Audit of Community Service and Other Grants at Nashville Public Television, Inc., WNPT-TV, Nashville, Tennessee (January 31, 2017)***

*WNPT properly reported NFFS and complied with grant agreement terms.*

We audited CSGs and other selected CPB grants awarded to WNPT-TV for the period July 1, 2013 through June 30, 2015. We found that WNPT:

- reported NFFS in accordance with CPB's Financial Reporting Guidelines;
- expended and reported CPB funds in accordance with grant agreement requirements; and
- complied with the Certification of Eligibility requirements and the statutory provisions of the Act.

Based on our examination we had no findings or recommendations.

*Audit of Community Service and Other Selected Grants at Nashville Public Television, Inc., WNPT-TV, Nashville, Tennessee for the period July 1, 2013 through June 30, 2015, [http://www.cpb.org/files/oig/reports/WNPT\\_TV\\_Report.pdf](http://www.cpb.org/files/oig/reports/WNPT_TV_Report.pdf)*

## Additional Reporting Requirements

### Peer Review Results

OIG's most recent audit peer review was conducted by the Government Accountability Office (GAO) for the period ending March 31, 2016. We received a rating of pass, which is the highest level of assurance an audit organization can receive, and the report contained no recommendations. The report is dated September 7, 2016 and can be found on our website, [http://www.cpb.org/files/oig/reports/CPB\\_OIG\\_2016\\_Peer\\_Review\\_System\\_Report.pdf](http://www.cpb.org/files/oig/reports/CPB_OIG_2016_Peer_Review_System_Report.pdf)

We did not conduct a peer review of another OIG during this reporting period.

### Resolution of Recommendations

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

#### Reports Requiring Resolution

Description	Number of Reports	Total		
		Questioned Costs	Unsupported Costs	Funds Put to Better Use
Reports for which no management decision had been made by the start of the reporting period.	1	\$0	\$0	\$0
Reports issued during the reporting period.	3 <sup>1</sup>	\$312,039	\$312,039	\$568,304
<b>Subtotals</b>	<b>4</b>	<b>\$312,039</b>	<b>\$312,039</b>	<b>\$568,304</b>
Reports for which a management decision had been made during the reporting period:	2			
• Dollar value of recommendations agreed to by management		\$0	\$0	\$64,573 <sup>2</sup>
• Dollar value of recommendations not agreed to by management		\$0	\$0	\$0
Reports with no management decision at the end of the reporting period.	2	\$312,039	\$312,039	\$509,601

<sup>1</sup> We issued a total of four audit reports during this reporting period. One report had no findings and recommendations, and three reports required audit resolution. Two reports contained monetary recommendations, and the third report contained only administrative recommendations.

<sup>2</sup> This total includes penalties of \$5,870 that CPB assessed during audit resolution that were not identified in the final reports issued.

## Summary of Reports Issued Before September 30, 2016 with Open Recommendations as of March 31, 2017

As of March 31, 2017, three audit reports issued before the commencement of this semiannual reporting period had open recommendations. These reports had three open monetary recommendations with potential cost savings of \$248,265.

### Reports with Open Recommendations

Audit Entity/ Report Number/ Date Issued	Recommendations	Audit Resolution Date	CPB Sustained Potential Cost Savings	Number of Open Recommendations	Date of Corrective Action
KRMA-TV / KUVU-FM ASJ1601-1605 May 27, 2016	2) Recover \$183,367 in excess CSG payments made in FY 2016 based on FY 2014 reported NFFS.	September 15, 2016	\$183,367	1	October 2017
KET-TV AST1510-1606 June 9, 2016	2) Recover \$29,575 in excess CSG payments made in FY 2016 based on FY 2014 reported NFFS.	September 22, 2016	\$29,159	1	October 2017
KTCA-TV / AST1603-1608 September 22, 2016	2) Recover \$10,239 in excess CSG payment made in FY 2016 based on FY 2014 reported NFFS and ensure that the corrected 2015 NFFS amount is used to calculate the FY 2017 CSG award amount.	September 30, 2016	\$35,739*	1	October 2017
	<b>TOTAL</b>		<b>\$248,265</b>	<b>3</b>	

\* Includes estimated \$25,500 in FY 2017 CSG payment adjustment.

## Investigative Activities

The IG Act provides for the OIG to receive and investigate complaints or allegations involving potential violations of law, rules, or regulations, mismanagement, gross waste of funds, or abuse of authority. We receive allegations through a variety of means, including our hotline. We review all allegations to determine whether the complaint should be the subject of an audit, evaluation, or investigation. After a review of a complaint we can make referrals to CPB and other entities. If we decide to investigate, our results must be reported here. The results of investigations may be referred to appropriate federal, state, or local prosecuting authorities for action, and such actions must be reported in this report.

## ***Allegations and Hotline Complaints***

In the previous semiannual report, we reported that we had no open complaints at the end of the reporting period. During this reporting period, we received 21 new complaints. We considered one complaint for audit. We referred six complaints to CPB for its information or action. In response to 10 of the complaints, we provided information to the complainants and closed the matters. We closed three complaints because we determined that they either lacked specificity or we did not have authority to act upon them. At the end of the reporting period, one complaint remains open.

## ***Investigations***

During this reporting period, we did not open any new investigations. We did not issue any investigative reports, refer any persons to the Department of Justice or state or local prosecuting authorities, or have any indictments or informations resulting from referrals for prosecution.

## **Congressional Matters**

### ***Responses to Congressional Requests***

- We provided information to the staff of the U.S. House Committee on Oversight and Government Reform about our policies and practices for sharing with CPB information on employee misconduct cases.
- We responded to the Ranking Member of the U.S. Senate Commerce, Science and Transportation Committee with information on how we handle complaints from whistleblowers and what internal processes we have for doing so.
- We responded to an inquiry from staff of the Subcommittee on Oversight of the U.S. House Committee on Science, Space, and Technology concerning vacancies within our office.
- We responded to an inquiry from the U.S. Senate Homeland Security and Governmental Affairs Committee for suggestions for the elimination of reporting requirements.

## **Other OIG Activities**

### ***Participation in CPB compliance training***

The IG participated in CPB compliance training of public media officials in December 2016. She addressed the importance of compliance with the Act and the need to be alert to fraud.

### ***Visits to public media stations***

In October 2016, the IG visited three public media stations in Boston and two in Pittsburgh to learn about the issues facing the stations and remind them of the importance of compliance and fraud awareness. She also attended the Public Radio Super-Regional meeting in Pittsburgh that month.

### ***Participation in IG Community***

As the chair of Audit Committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE), the IG has participated in many CIGIE activities and spoken on behalf of the IG community before a number of groups. She also, under the auspices of the U.S. Office of Personnel Management, is chairing the government-wide work group dedicated to closing the skills gap in the government auditing profession.

## II. CPB AUDIT RESOLUTION ACTIVITIES

### Message from the Chief Financial Officer and Treasurer

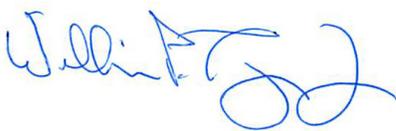
March 31, 2017

We are pleased with the continued cooperative working relationship between CPB and OIG staffs and the progress we have made in responding to and closing OIG audit reports. Our staffs communicate frequently and work cooperatively to discuss and resolve report findings and recommendations in a timely manner.

Our goal with every audit is to ensure a thorough review with fair and equitable outcomes for CPB and its grantees. This occasionally requires CPB to examine additional facts and circumstances to those reflected in an OIG audit.

CPB continues to communicate with grantees and provide training on compliance with Communication Act requirements. As previously reported, we believe we are seeing positive results from new programs implemented last year designed to achieve full compliance by all stations.

CPB maintains its commitment to continuous improvement and to enhancing CPB internal controls, processes, and procedures. Along these lines, we recently implemented a new procedure to address OIG audit findings pertaining to stations over reporting of NFFS funds. The new process expedites the correction of OIG findings in this area and capturing the overpayment of related Community Service Grant Funds. The information provided by the OIG from their audits positively influences management decisions in its continuous improvement efforts.

A handwritten signature in blue ink, appearing to read 'William P. Tayman, Jr.', with a stylized flourish at the end.

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

## Recovering Disallowed Costs and Funds Put to Better Use

During this reporting period, CPB management issued two management decisions that addressed OIG findings with questioned costs or funds put to better use.

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

Description	Number of Reports	Dollar Value of Disallowed Costs	Dollar Value Funds Put to Better Use
Reports with management decisions for which final action had not been completed by the start of the reporting period.	6	\$461,177	\$699,810
Reports for which management decisions were made during the reporting period	2	\$0	\$64,573
<b>Subtotal</b>	<b>8</b>	<b>\$461,177</b>	<b>\$764,383</b>
Reports for which final action was taken during the reporting period.	4*		
<ul style="list-style-type: none"> <li>Dollar value of disallowed costs that have been recovered through collection or offset.</li> </ul>		\$461,177	\$314,039
<ul style="list-style-type: none"> <li>Dollar value of disallowed costs written off as uncollectible.</li> </ul>		\$0	\$137,506
Reports for which final actions were not completed by the end of the reporting period.	4	\$0	\$312,838

\* Final actions were taken on three reports with monetary recoveries and one report with only administrative actions. Penalty collection was made on a fifth report, but final action was pending on the recovery of CSG overpayments.

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## Contact CPB/OIG

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

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

**Fax:** 202-879-9699

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

**Write:** Inspector General Hotline  
401 Ninth Street, NW  
Washington, DC 20004-212

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

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