

CORPORATION FOR PUBLIC BROADCASTING

SEMIANNUAL REPORT
OFFICE OF INSPECTOR GENERAL OPERATIONS
CPB AUDIT RESOLUTION ACTIVITIES

April 1, 2017 through September 30, 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 and \$50 million for a public media interconnection appropriation from Congress and \$19.2 million in Ready to Learn funds as part of a 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

September 30, 2017

I am pleased to submit this Semiannual Report to Congress about our activities during the period April 1, 2017 through September 30, 2017.

We issued four audit reports and one evaluation report. We identified an issue related to indirect administrative support that institutional stations report as Non-Federal Financial Support (NFFS). The Corporation for Public Broadcasting (CPB) permits institutional stations, such as those associated with universities, to report as NFFS the indirect administrative support they received from their licensees, which can be substantial. Because CPB bases its Community Services Grant (CSG) awards on reported NFFS, it is important that stations correctly calculate the indirect administrative support that they report as NFFS to enable CPB to equitably distribute CSG funds. An error in a station's NFFS reporting affects not only that station's CSG award but also the pool of CSG funds available to all other eligible stations.

After identifying this issue in an audit earlier in this fiscal year (FY), we decided to conduct a limited scope audit to further examine it. We identified those institutional stations that reported more than \$1 million in indirect administrative support in FY 2015. Of the more than two dozen licensees in that category, we selected two for this limited scope audit.

We completed our review of the first station, finding that it over reported indirect administrative support as NFFS by \$1.2 million, resulting in a CSG overpayment of over \$125,000. After we issue our final report on the second station, we plan to develop a management report with recommendations to enhance CPB's guidance to the approximately 250 institutional stations that report indirect administrative support as NFFS. Our work will help CPB achieve more consistency in reporting indirect administrative support and a more equitable distribution of CSG funds.

This period, we also issued an evaluation report where we confirmed that a station had misreported its underwriting NFFS for FYs 2008 through 2015. As the station self-reported, it had overstated the amount of TV underwriting for those years by \$9,477,139 and understated the amount of radio underwriting by the same amount. We confirmed the restatement as submitted by the station and recommended that CPB recover \$1,128,247 in excess TV CSG payments that the station received due to its misreporting. We are continuing a full audit of that station.

We continued our outreach to the public media community through presentations and station visits to help educate the public media community about our office, the issues we identify in our work, and the importance of complying with requirements of the Communications Act of 1934 and CPB guidance.

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.



Mary Mitchelson
Inspector General

Reports Issued in the Period Ending September 30, 2017

The following chart presents information on the five reports the Office of Inspector General (OIG) issued in this reporting period. Our narrative of each follows.

Report Number/ Date Issued	Report Title	Questioned Costs		Funds Put To Better Use	Administrative Recommendations
		Total	Unsupported		
ASR1701-1706 May 12, 2017	Audit of Community Service and Other Selected Grants at WTMD, Towson, MD for the Period July 1, 2014 through June 30, 2016	\$0	\$0	\$1,285	2
AST1703-1707 July 31, 2017	Audit of Community Service Grants to UNC-TV, Public Media North Carolina, Research Triangle Park, North Carolina for the Period July 1, 2014 through June 30, 2016	\$0	\$0	\$38,276	1
ACJ1706-1708 September 22, 2017	Limited Scope Audit of Indirect Administrative Support Reported as Non-Federal Financial Support at KPBS TV and Radio, San Diego State University, San Diego, California for the Period of July 1, 2015 through June 30, 2016	\$0	\$0	\$125,789	2
ASJ1707-1709 September 26, 2017	Audit of Community Service Grants at Maine Public Broadcasting Network, Lewiston, Maine for The Period July 1, 2014 through June 30, 2016	\$0	\$0	\$4,975	2
ESJ1708-1710 September 29, 2017	Evaluation of WLRN-TV/FM's Reinstatement of its Underwriting Revenue Split Between Television and Radio for the Period July 1, 2007 through June 30, 2015	\$0	\$0	\$1,128,247	2

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. We use the latter category to report excess Community Service Grants (CSG) that stations have received, because the funds should have been available for distribution to other eligible stations.

Audit and Evaluation Reports and Assistance Activities

- ***Limited Scope Audit of Indirect Administrative Support Reported as Non-Federal Financial Support at KPBS TV and Radio, San Diego State University, San Diego, California (September 22, 2017)***

We found the station overstated Non-Federal Financial Support (NFFS) for indirect administrative support by \$1,233,242, resulting in potential Community Service Grant (CSG) overpayments of \$125,789.

We initiated this limited scope audit of indirect administrative support after finding problems with this calculation at another institutional station. KPBS TV and Radio (licensed to San Diego State University) is the first of two stations we are auditing in this project.

We audited the indirect administrative support that KPBS reported as NFFS for the period July 1, 2015 through June 30, 2016. We found that KPBS overstated NFFS for indirect administrative support by \$1,233,242, because it: a) incorrectly calculated the indirect rate applied under Corporation for Public Broadcasting (CPB) guidance; b) included institutional and physical plant costs that did not benefit the station; c) incorrectly calculated the square footage allocation rate applied to the institutional physical plant costs; and d) made direct payments to the licensee for management and administrative services that were also included in the indirect cost pools. The overstated NFFS results in potential CSG overpayments of \$125,789.

We recommended that CPB management reduce, or recover if paid, KPBS's FY 2018 CSG by \$125,789; require KPBS to identify the corrective actions and controls it will implement to ensure future compliance with NFFS guidance; and review and clarify its guidance to help institutional stations with varying and unique organizational structures correctly calculate the indirect administrative support they report as NFFS.

KPBS agreed with our findings and stated that it has taken corrective actions.

Limited Scope Audit of Indirect Administrative Support Reported as Non-Federal Financial Support at KPBS TV and Radio, San Diego State University, San Diego, California for the Period July 1, 2015 through June 30, 2016, <https://www.cpb.org/files/oig/reports/KPBS.pdf>

- ***Evaluation of WLRN-TV/FM's Restatement of its Underwriting Revenue Split Between Television and Radio (September 29, 2017)***

We confirmed the accuracy of WLRN's restated TV underwriting revenues for FYs 2008 through 2015, which resulted in WLRN receiving \$1,128,247 in TV CSG funds that it was not entitled to receive.

We initiated this limited scope evaluation in response to a request by CPB officials to review the restatement of underwriting revenues for FYs 2008 through 2015 that WLRN-TV/FM submitted to CPB in February 2017. In this restatement, WLRN identified \$9,477,139 in underwriting revenues that it had overreported as NFFS for TV and correspondingly underreported for radio.

Our evaluation confirmed the accuracy of the restated underwriting revenue split and found that this misreporting resulted in WLRN receiving \$1,128,247 in TV CSG payments that it was not entitled to receive.

We recommended that CPB recover TV CSG overpayments, apply appropriate penalties in accordance with CPB's CSG Non-Compliance Policy, and require WLRN to identify the corrective actions and controls it will implement to ensure future compliance. No CSG funds are available to reimburse WLRN for its understated radio revenues. CPB has distributed all the radio CSG funds that Congress appropriated for FYs 2008 through 2015, and the TV CSG funds that WLRN must return to CPB will retain their character as TV CSG funds, unavailable for redistribution as radio CSG funds.

WLRN agreed it misreported underwriting revenue and argued the proper remedy would be to repay the difference between the excess TV CSG and the radio CSG it would have received had it properly reported its radio underwriting. WLRN also disagreed that penalties are appropriate.

Evaluation of WLRN-TV/FM's Restatement of its Underwriting Revenue Split Between Television and Radio for the Period July 1, 2007 through June 30, 2015, <https://www.cpb.org/files/oig/reports/WLRN.pdf>

- ***Audit of Community Service Grants Awarded to UNC-TV, Public Media North Carolina, Research Triangle Park, North Carolina (July 31, 2017)***

We found the station overstated NFFS by \$320,201, because it reported as NFFS federal funds and funds received from a public broadcasting entity, resulting in CSG overpayments of \$38,276.

We audited CSGs for the period July 1, 2014 through June 30, 2016 at UNC-TV (licensed to the University of North Carolina). We found that UNC-TV complied with grant and Act requirements, except for overstated NFFS of \$320,201, which should have been excluded because they were funds from the federal government and from a public broadcasting entity. The over reporting of NFFS resulted in \$38,276 in excess FY 2017 CSG payments.

We recommended that CPB recover the \$38,276 in excess CSG over payments and require UNC-TV to identify the corrective actions and controls it will implement to ensure future compliance. UNC-TV did not agree with our findings and recommendations.

Audit of Community Service Grants Awarded to UNC-TV, Public Media North Carolina, Research Triangle Park, North Carolina for the Period July 1, 2014 through June 30, 2016, https://www.cpb.org/files/oig/reports/UNC-TV_Final_Report_Issued_073117.pdf

- ***Audit of Community Service Grants at Maine Public Broadcasting Network, Lewiston, Maine (September 26, 2017)***

We found that the station overstated NFFS by \$42,330, which resulted in CSG overpayments of \$4,975. We also found that the station did not discretely account for CPB expenditures and did not fully comply with the Communications Act of 1934, as amended (the Act), requirements to make available to the public the reasons for closing a public meeting for 7 of 24 meetings of its Board and committees.

We audited CPB CSG awards to Maine Public Broadcasting Network, a statewide telecommunications network, for the period July 1, 2014 through June 30, 2016. We found overstated FY 2015 NFFS of \$42,330, which resulted in FY 2017 CSG overpayments of \$4,975, and noncompliance with discrete accounting requirements for CSG expenditures and with Act rules related to closed meetings of the Board of Director and its committees.

We recommended that CPB recover CSG overpayments of \$4,975 and verify that the station takes corrective actions to adequately meet requirements for discrete accounting of expenditures and closing public meetings.

The station agreed with our findings and stated it took corrective actions.

Audit of Community Service Grants at Maine Public Broadcasting Network, Lewiston, Maine for the period July 1, 2014 through June 30, 2016, https://www.cpb.org/files/oig/reports/Maine_Public_Broadcasting_Network.pdf

- ***Audit of Community Service and Other Selected Grants at WTMD, Towson, MD (May 12, 2017)***

We found the station overstated NFFS by \$22,708, because it did not adjust for premiums, resulting in potential CSG overpayments of \$1,285. We also found that the station did not fully comply with the Act requirements to provide the public with reasonable notice of upcoming Board of Director committee meetings.

Based on our examination of CSGs awarded to Towson University, licensee of WTMD-FM, for the period July 1, 2014 through June 30, 2016, we found overstated NFFS of \$22,708, because WTMD did not adjust for the cost of premiums it awarded to contributors. This overstatement resulted in potential CSG overpayments of \$1,285, which we reported as funds put to better use. We also found that the station did not comply with Act requirements to provide the public with reasonable notice of Board of Directors committee meetings.

We recommended that CPB recover potential CSG overpayments of \$1,285, require WTMD to identify the corrective actions and controls it will implement to ensure future compliance, and verify that upcoming Board committee meetings are posted to the station's website seven days before upcoming meetings. The station agreed with our findings and instituted corrective actions.

Audit of Community Service and Other Selected Grants at WTMD, Towson, MD for the Period July 1, 2014 through June 30, 2016, https://www.cpb.org/files/oig/reports/WTMD_Report.pdf

Additional Reporting Requirements

Resolution of Recommendations

The following table summarizes CPB's audit resolution activities for the period April 1 through September 30, 2017. This table includes reports with monetary and non-monetary administrative recommendations.

Reports Requiring Resolution

Description	Number of Reports	Questioned Costs		Funds Put to Better Use
		Total	Unsupported	
Reports for which no management decision had been made by the start of the reporting period.	2	\$312,039	\$312,039	\$509,601
Reports issued during the reporting period.	5	\$0	\$0	\$1,298,572
Subtotals	7	\$312,039	\$312,039	\$1,808,173
Reports for which a management decision had been made during the reporting period:	4			
• Dollar value of recommendations agreed to by management		\$93,124	\$93,124	\$572,990*
• Dollar value of recommendations not agreed to by management		\$218,915	\$218,915	\$0
Reports with no management decision at the end of the reporting period.	3	\$0	\$0	\$1,259,011

* This total includes penalties of \$23,828 that CPB assessed during audit resolution that were not identified in the final reports issued.

Reports Issued Before This Reporting Period with Open Recommendations

The following table presents the audit reports that we issued before April 1, 2017 with recommendations open as of September 30, 2017. The twelve open recommendations include seven monetary recommendations totaling \$1,308,477.

Prior Issued Reports with Open Recommendations

Audit Entity/ Report Number/ Date Issued	Recommendations	Audit Resolution Date	Potential Cost Savings	Number of Open Recommendations	Date of Corrective Action
KRMA-TV / KUVO-FM ASJ1601-1605 May 27, 2016	2) Recover \$183,367 in excess CSG payments made in FY 2016 based on FY 2014 reported NFFS. Grantee corrective actions identified additional funds to be recovered based on prior NFFS reporting.	September 15, 2016	\$183,367 \$448,350	1	November 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	November 2017*

Prior Issued Reports with Open Recommendations (cont'd)

Audit Entity/ Report Number/ Date Issued	Recommendations	Audit Resolution Date	Potential Cost Savings	Number of Open Recommendations	Date of Corrective Action
KTCA-TV / AST1603-1608 September 22, 2016	2) Recover \$10,239 in excess CSG payments made in FY 2016 based on FY 2014 reported NFFS.	September 30, 2016	\$10,239	1	November 2017*
	Grantee corrective actions identified additional funds to be recovered based on prior NFFS reporting.		\$12,898		
WXPN-FM ASR1606-1703 February 29, 2017	1) Recover CSG overpayment of \$58,703	March 21, 2017	\$58,703	1	November 2017*
Fred Rogers Company APT1604-1704 March 31, 2017	1) Recover \$363,812 in excess funding.	September 26, 2017	\$363,812	1	January 2018
	3) Recover \$312,039 in questioned costs.		\$93,124	1	January 2018
	4) Ensure FRC's final financial report reflects correct indirect rates before final payment.			1	January 2018
	5) Require FRC to provide documentation supporting its indirect rate on current grants.			1	January 2018
	6) Recalculate P+C Recoupment & Participation report to correct deficit by using actual project funding committed and costs reported on final report.			1	January 2018
	7) Distribute to CPB the additional \$145,789 in ancillary revenues after any adjustments made for over-recovery of project expenses or adjustments made subsequent Recoupment & Participation reports.		\$88,825	1	January 2018
Fred Rogers Company APT1702-1705 March 31, 2017	2) Require FRC's Odd Squad, Season 2 final financial report disclose amount of contractor's costs that were not recorded on FRC's accounting records.			1	January 2018
	3) Ensure FRC takes corrective actions for Odd Squad, Season 2 to comply with all RTL and CPB grant terms for financial reporting, recordkeeping, and access to subcontractor's financial records.		\$20,000**	1	January 2018
	Total		\$1,308,477	12	

* CPB management will adjust FY 2018 CSG award amounts to recover these funds in November 2017.

** CPB management assessed a penalty for non-compliance when it resolved our administrative recommendation.

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

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

Investigative Activities

The IG Act provides for 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 allegations to determine whether the complaint should be the subject of an audit, evaluation, or investigation or referred to CPB or another entity. If we decide to investigate, our results must be reported here. We may refer the results of our investigations to appropriate 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 one open complaint at the end of the reporting period. During this reporting period, we received 14 new complaints. We referred five complaints to CPB for its information or action and one complaint to a federal agency with jurisdiction. In response to two of the complaints, we provided information to the complainant and closed the matter. We closed six complaints because we determined that they either lacked specificity or we did not have authority to act. At the end of the reporting period, one complaint remained open.

Investigations

During this reporting period, we did not open any new investigations or issue any investigative reports. We did discuss a potential criminal matter with representatives of the U.S. Department of Justice who declined prosecution. We did not have any indictments or informations resulting from referrals for prosecution.

Congressional Matters

On May 12, 2017, the IG briefed the majority and minority staff of the U.S. Senate Committee on Commerce, Science, and Transportation about OIG work.

Other OIG Activities

Presentation at the annual Public Media Business Association conference

In May 2017, the IG presented at the annual conference of public media business officials on their compliance obligations, OIG operations and processes, and methods for stations to be alert to potential fraud.

Visits to public media stations

In May 2017, the IG visited two public media stations in St. Louis, Missouri to learn about the issues facing the stations, to discuss OIG findings and concerns, and to remind them of the importance of compliance and fraud awareness.

Participation in IG Community

Until June, the IG served as the chair of Audit Committee of the Council on Integrity and Efficiency of the Inspectors General (CIGIE). In that role, she participated in many CIGIE activities and spoke on behalf of the IG community before numerous groups. She also, under the auspices of the U.S. Office of Personnel Management, chaired 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

September 30, 2017

We are pleased with the collaborative working relationship between CPB and OIG staffs and the continued 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.

CPB continues to communicate with grantees and provide training on compliance with Communication Act requirements. The OIG also makes presentations at public media meetings in their efforts to provide insight on their audit findings and provide recommendations to licensees on compliance matters. Between these efforts we continue to see positive results through fewer audit findings on compliance matters.

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 Non-Federal Financial Support 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 four management decisions that addressed OIG findings with questioned costs or funds put to better use. The following table presents the results of management's actions.

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.	4	\$0	\$312,838
Reports for which management decisions were made during the reporting period	4	\$93,124	\$1,034,428*
Subtotal	8	\$93,124	1,347,076
Reports for which final action was taken during the reporting period.	3**		
<ul style="list-style-type: none"> Dollar value of disallowed costs that have been recovered through collection or offset. 		\$0	\$92,162
<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.	8	\$93,124	\$1,254,914

* New management decisions during this reporting period sustained \$572,990 in funds put to better use. Based on two prior CPB management decisions, grantees' corrective actions identified an additional \$461,248 to be recovered by CPB.

** While CPB received penalty payments on two reports, a FY 2017 CSG adjustment on one of these reports, and a partial payment of under-reported ancillary revenues on the third report, it has not completed final collection actions on these three reports. Additional monetary recoveries are due from all three grantees.

Corrective Actions Not Completed Within One Year of a Management Decision

Audit Report Number	Report Title	Date Issued	Audit Resolution Date	Funds Put to Better Use	Date of Corrective Action
ASJ1601-1605	Audit of Rocky Mountain Public Broadcasting (KRMA-TV/KUVO-FM)	May 27, 2016	September 15, 2016	\$631,717	November 2017*
AST1510-1606	Audit of Kentucky Authority for Educational Television (KET-TV)	June 9, 2016	September 22, 2016	\$29,159	November 2017*
AST1603-1608	Audit of Twin Cities Public Television (KTCA-TV)	September 22, 2016	September 30, 2016	\$23,137	November 2017*

* CPB management will adjust its FY 2018 CSG award amounts to recover these funds in November 2017.

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Section 5(a)(10)(A)	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	NA
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Section 5(a)(10)(C)	Summary of audit reports issued before the start of the reporting period for which there are outstanding unimplemented recommendations, including the aggregate potential cost savings of those recommendations	6-7
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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

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

Website: www.cpb.org/oig/contact.php



On October 1, 2017, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) announced the official launch of Oversight.gov. This new website provides a “one stop shop” to follow the ongoing oversight work of all Inspectors General that publicly post reports.

The Corporation for Public Broadcasting, like the other OIGs, will continue to post reports to its own website. But with the launch of Oversight.gov, users can now sort, search, and filter the site’s database of public reports from all of CIGIE’s member OIGs to find reports of interest. In addition, the site features a user-friendly map to find reports based on geographic location, and contact information for each OIG’s whistleblower hotline. Users can receive notifications when new reports are added to the site by following CIGIE’s new Twitter account, [@OversightGov](https://twitter.com/OversightGov).

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