



Office of Inspector General Annual Plan

Corporation for Public Broadcasting

Fiscal Year 2014

We are pleased to present the fiscal year (FY) 2014 Annual Plan for the Office of Inspector General (OIG) of the Corporation for Public Broadcasting (CPB). In this plan, we identify the projects we will undertake in FY 2014 and the measures we will apply to assess our performance. This plan aligns with our strategic goals of 1) providing timely and quality products, 2) promoting effective relationships, and 3) promoting excellence in OIG. Our planned work also supports CPB's priorities of transparency and integrity.

We made our planning decisions based on our risk assessment and discussions we held with senior CPB officials. We also asked for input from the CPB Board of Directors (Board) and members of the pertinent committees of the U.S. Congress. As the year progresses, we may change our plan to meet 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.

Vision

We support public media by promoting accountability for and recommending improvement in the initiatives and operations of CPB.

Mission

To promote the efficiency, effectiveness, and integrity of CPB initiatives and operations, we conduct independent and objective audits, investigations, and other reviews.

Core Values

Integrity – All of our work must be fair, balanced, and credible.

Excellence – We do our best in all of our activities and follow professional standards.

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

Goals, Strategies, and Planned Work

Goal 1: Provide timely and quality products that benefit CPB initiatives and operations.

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 investigations to improve integrity over CPB programs and operations.
- Fully evaluate all allegations submitted to OIG and follow-up as appropriate.

Planned work supporting Goal 1:

Audits and Evaluations

Our oversight universe consists of about 500 licensees who receive television (TV) and/or radio Community Service Grants (CSG) and another estimated 160 open grants and contracts to produce TV and radio programming, upgrade the digital TV interconnection system and radio satellite system, and implement other CPB initiatives, e.g., the U.S. Department of Education “Ready to Learn” program, the National Center Media Engagement initiative, the American Graduate project, and the American Archives project. Our universe also includes all internal operations of CPB.

We conduct audits under the *Government Auditing Standards (GAS)* issued by the Government Accountability Office. Typically, we conduct attestation examinations of stations’ compliance with grant agreement terms under *GAS*. We also conduct financial audits of CPB production grants and other grants and contracts under *GAS* and may conduct performance audits addressing specific objectives related to program results and effectiveness under *GAS*. In addition, we provide limited oversight of the independent public accountants 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 typically limited scope reviews of a grantee’s performance and can be conducted in a shorter time frame than an audit.

Planned Audits or Evaluations

This fiscal year we plan to conduct audits or evaluations of the following program areas:

- 2 large TV and/or radio stations;
- 1 large digital grant;
- 1 production grant; and
- 1 limited scope performance audit addressing multiple (at least 6) large stations’ performance against grant requirements or whether CPB policy objectives are being met.

We will also complete a carry-over audit from FY 2013 of a radio station's production grants. We may also conduct limited scope evaluations of hotline complaints related to Communications Act compliance or other compliance matters, if warranted.

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 determine the merits and whether the issue presented is one that we have authority to address. While most complaints do not result in formal OIG projects, complaints can lead to audits, evaluations, or 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.

We plan to analyze cumulative information we have received via the hotline to identify trends or particular areas that may present risks to CPB or the public media community. Depending on the results of our analysis, we may undertake additional projects.

Goal 2: Promote effective working relationships with Congress, the CPB 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.
- Reach out to the public media community.

Planned work supporting Goal 2:

We will send monthly status reports on our pending work to CPB's Board and management, brief the Board as requested, meet regularly 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 when we write 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 and by responding to any specific Congressional requests for information. We will evaluate all Congressional requests for assistance 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, social media, and other tools to educate them on our roles and responsibilities. We will promote our hotline as a tool to help improve accountability and integrity of CPB-funded activities.

Goal 3: Promote excellence in OIG.

Strategies to achieve Goal 3:

- Maintain a diverse, highly skilled workforce.
- Foster an environment of open communication, respect for ideas, and appreciation for each individual's contribution.
- Provide technology, equipment, training, and other resources necessary to our work.

Planned activities supporting Goal 3:

While we do not anticipate having the resources to hire additional auditors in FY 2014, we will support our current audit staff by providing the extensive training required by their professional standards and upgrading the software that we use to document our work papers and analyses. We will also provide laptop computers and other technology that they need to conduct work on-site at auditees. In addition, we will provide appropriate training to our other professional staff.

We will conduct all of 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 hold monthly staff meetings to report on significant developments, discuss issues of concern to the staff, and prepare for upcoming activities. Each staff member will also meet monthly with the Inspector General to discuss the status of pending projects.

Performance Measures

Performance Measure		FY 2014 Goal
1.	Completed audits, evaluations, and other written products by planned deadlines.	60%
2.	Recommendations accepted by management.	80%
3.	Evaluated and closed complaints or designated them for further action within 1 month.	80%
4.	Responded to Congressional correspondence within 2 weeks.	80%
5.	Completed administrative activities (e.g., budget reconciliations, procurements, final report processing) by planned deadlines.	80%

Authority

Under the Inspector General Act of 1978, as amended, 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.
- Keep CPB's Board and Congress fully and currently informed of problems and deficiencies in 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 CIGIE.

Contact OIG

Anyone knowing of fraud, waste, or abuse involving CPB funds, initiatives, or operations should call, fax, write, e-mail OIG 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****Write:****Inspector General Hotline****CPB****401 Ninth Street, NW****Washington, DC 20004-2129****E-mail:****oigemail@cpb.org****Website:****www.cpb.org/oig/contact.php**