We are pleased to present this fiscal year (FY) 2018 Annual Plan for the Office of Inspector General (OIG) of the Corporation for Public Broadcasting (CPB) in which we identify the projects we will undertake in FY 2018 and the measures we will apply to assess our performance. We also report on our performance against our FY 2017 performance measures. This plan aligns with our strategic goals of 1) providing timely and quality products, 2) promoting effective relationships, and 3) promoting excellence in OIG. See http://cpb.org/oig/reports/Strategic-Plan-2014-2018.pdf.

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

**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 more than 450 public media licensees that receive Community Service Grants (CSG) plus more than 100 other open grants and contracts to produce public television (TV) and radio programming, upgrade digital access in public media, and implement other CPB initiatives, as well as the internal operations of CPB.

We conduct audits under the *Government Auditing Standards* issued by the Government Accountability Office. Typically, we conduct attestation examinations of stations’ compliance with the Communications Act and grant agreement terms. We also conduct financial audits of CPB production grants and other grants and contracts and may conduct performance audits addressing specific objectives related to program results and effectiveness. 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 generally more narrow reviews of a grantee that can be conducted in a shorter time frame than an audit.

In FY 2018, we plan to initiate audits or evaluations of the following:

- 4 TV and/or radio stations;
- 1 grant/contract or internal CPB function; and
- hotline complaints, if warranted.

We will also complete the two projects that we are carrying over from FY 2017.

*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 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, they can lead to audits, evaluations, or other reviews of significant compliance issues or investigations of potential criminal activities. We conduct investigations in accordance with the *Quality Standards for Investigations* issued by CIGIE.

**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 regular status reports on our pending work to CPB’s Board and management, brief the Board as requested, meet periodically with management to discuss issues of mutual concern, and solicit input to our annual plan from both the Board and management. We will send 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 pertinent legislative proposals and CPB draft policies and guidance.

We will keep Congress informed of our activities through our Semiannual Reports to Congress, by sending our final reports to relevant Committees, and by responding to any specific requests for information or briefings. We will evaluate Congressional requests and initiate responsive research, audits, evaluations, investigations, or other reviews as appropriate. We will also solicit input for our annual plan from members of pertinent 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 post our final reports on our website and CIGIE’s oversight.gov site and 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:

We will support our audit staff by providing the extensive training required by their professional standards and sponsor appropriate training for our other staff. We will also supply the hardware, software, and other technology that our auditors need to conduct their work. We will employ workplace flexibilities, such as telecommuting, as appropriate.

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

We will 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 and Deputy Inspector General to discuss the status of individual pending projects.

**FY 2018 Performance Measures**

We will assess our performance in FY 2018 against the following measures:

<table>
<thead>
<tr>
<th>Performance Measure</th>
<th>FY 2018 Goal</th>
</tr>
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<tbody>
<tr>
<td>1. Initiate fieldwork on audits, evaluations, or investigations. (Goal 1)</td>
<td>5</td>
</tr>
<tr>
<td>2. Complete new or carryover audits, evaluations, or investigations. (Goal 1)</td>
<td>7</td>
</tr>
<tr>
<td>3. Evaluate and close complaints or designate them for further action within 30 days after receiving necessary information. (Goal 1)</td>
<td>90%</td>
</tr>
<tr>
<td>4. Respond to Congressional correspondence within 2 weeks or requested response date. (Goal 2)</td>
<td>100%</td>
</tr>
<tr>
<td>5. Initiate outreach efforts. (Goal 2)</td>
<td>4</td>
</tr>
<tr>
<td>6. Professional audit staff meet CPE requirements and all staff receive at least 6 hours training. (Goal 3)</td>
<td>100%</td>
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Report on FY2017 Performance Measures

This chart reports our results on each of our FY 2017 performance measures.

<table>
<thead>
<tr>
<th>Performance Measure</th>
<th>FY 2017 Goal</th>
<th>FY 2017 Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Initiated fieldwork on 8 audits or evaluations. (Goal 1)</td>
<td>7</td>
<td>5</td>
</tr>
<tr>
<td>2 Completed 7 new or carryover audits/evaluations. (Goal 1)</td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td>3 CPB accepted administrative recommendations. (Goal 1)</td>
<td>80%</td>
<td>73%</td>
</tr>
<tr>
<td>4 CPB accepted monetary recommendations. (Goal 1)</td>
<td>80%</td>
<td>100%</td>
</tr>
<tr>
<td>5 CPB accepted dollar amounts of monetary recommendations. (Goal 1)</td>
<td>50%</td>
<td>79%</td>
</tr>
<tr>
<td>6 Evaluated and closed complaints or designated them for further action within 30 days. (Goal 1)</td>
<td>95%</td>
<td>94%</td>
</tr>
<tr>
<td>7 Responded to Congressional correspondence within 2 weeks or requested response date. (Goal 2)</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>8 Initiated 4 outreach efforts. (Goal 2)</td>
<td>4</td>
<td>9</td>
</tr>
<tr>
<td>9 Professional audit staff met CPE requirements and all staff received at least 6 hours training. (Goal 3)</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

We met or exceeded six of our nine performance measures for FY 2017. We issued nine reports (exceeding our goal of eight in measure 2), and in several of them we addressed issues and made recommendations that will have impact beyond just the grantees we reviewed. We missed our mark on initiating new work (measure 1) because of a shortage of audit staff this year. We exceeded our goals for acceptance of our recommendations (measures 4 and 5) but for administrative recommendations (measure 3), which we missed because CPB management decided to impose alternative remedies on one of our auditees.

In addition to auditing larger grants and systemic issues, we try to extend our reach through public media conferences and visits to public media stations. In FY 2017, we presented at a national conference for public media business officials and at CPB compliance training for station officials, attended another public media conference, briefed our authorization committee in the U.S. Senate, and visited four stations. Thus, we exceeded our goal on measure 8.

We also met our measures for responding to Congressional correspondence (measure 7) and training our staff (measure 9). Each auditor met the 80-hour CPE requirement over the last two
years, and our other staff members each received more than the minimum six hours of training. We just missed our 95 percent goal for closing complaints timely (measure 6). We received 35 total complaints and closed all but two of them within our timeframe, achieving the rate of 94 percent.

**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 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