



Corporation
for Public
Broadcasting

SEMIANNUAL REPORT

**OFFICE OF INSPECTOR GENERAL
OPERATIONS**

and

CPB AUDIT RESOLUTION ACTIVITIES

April 1, 2013 — September 30, 2013

Index of IG Act Reporting Requirements

IG Act Reference	OIG Reporting Requirements	Page
Section 4(a)(2)	Review of Legislation and Regulations	NA
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	4-7
Section 5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	4-7
Section 5(a)(3)	Prior Significant Recommendations Not Yet Completed	NA
Section 5(a)(4)	Matters Referred to Prosecutive Authorities	NA
Section 5(a)(5)	Summary of Instances Where Information Was Refused or Not Provided	NA
Section 5(a)(6)	List of Audit and Inspection Reports Issued	3
Section 5(a)(7)	Summary of Each Significant Report	4-7
Section 5(a)(8)b	Statistical Table Showing the Number of Audit Reports and Dollar Value of Questioned Costs	3
Section 5(a)(9)	Statistical Table Showing the Number of Audit Reports and Dollar Value of Recommendations that Funds Be Put To Better Use	3
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	NA
Section 5(a)(11)	Description and Explanation of Reasons for any Significant Revised Decisions by Management During the Reporting Period	NA
Section 5(a)(12)	Information Concerning Significant Decisions by Management With Which the Inspector General is in Disagreement	NA
Section 5(a)(14)	Information Regarding Peer Reviews Involving the Office of Inspector General	7
CPB Management Reporting Requirements		
Section 5(b)(2)	Statistical Table Showing the Total Number of Audit Reports and Results From Disallowed Costs	12
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	12
Section 5(b)(4)	Summary of Audit Reports Where Final Action Has Not Been Completed Within One Year of a Management Decision	13-14

FOREWORD

Congress created the Corporation for Public Broadcasting (CPB) in 1967 as a private nonprofit corporation chartered in the District of Columbia to promote noncommercial public telecommunications and to help keep public media free from any federal government interference beyond that mandated in the legislation. Congress established a nine-member Board of Directors (Board) to govern CPB, set policy, and establish programming priorities.

CPB is the largest single source of Federal funding for public television and radio programming, providing financial support and a variety of services to more than 1,400 public television and radio stations, helping them serve their communities, and ensuring that they can exchange program materials through a national interconnection system. In addition, CPB supports diverse and innovative programs through grants to produce new programs for public media. 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 before the fiscal year (FY) they are to be spent to provide stability for the planning and funding of long-term programs and projects. For FY 2013, CPB received \$421.9 million for the general Federal appropriation after consideration of the 0.2 percent rescission and the 5.0 percent reduction resulting from sequestration. 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 a \$14.7 million U.S. Department of Education Ready To Learn grant in FY 2013.

In 1988, Congress enacted amendments to the Inspector General Act (IG Act) requiring that CPB have an Office of Inspector General (OIG). CPB's OIG is an independent component of CPB, reporting to the Board through its Audit and Finance Committee. 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 this joint report. The OIG's report section is titled "Office of Inspector General Operations," and CPB's report section is titled "CPB Audit Resolution Activities."

TABLE OF CONTENTS

FOREWORD.....	i
OFFICE OF INSPECTOR GENERAL OPERATIONS	1
MESSAGE FROM THE INSPECTOR GENERAL	2
OIG OPERATIONS IN THE CURRENT PERIOD.....	3
AUDIT & ASSISTANCE ACTIVITIES	4
INVESTIGATIVE ACTIVITIES	9
CPB AUDIT RESOLUTION ACTIVITIES	10
MESSAGE FROM CHIEF FINANCIAL OFFICER AND TREASURER.....	11
RECOVERING DISALLOWED COSTS	12
RECOVERING FUNDS PUT TO BETTER USE.....	12
CORRECTIVE ACTIONS NOT COMPLETED WITHIN ONE YEAR OF A MANAGEMENT DECISION	13

OFFICE OF INSPECTOR GENERAL OPERATIONS

Message from the Inspector General

September 30, 2013

I am pleased to present my first Semiannual Report to Congress since assuming the position of Inspector General in June 2013. While the OIG has its smallest staff ever (8.5 full time equivalents) due to the impact of sequestration on the CPB budget, we nonetheless have accomplished a good body of work in this reporting period. In this report, you will find summaries of the four audits we completed, two of production entities and two of stations.

We also were subject to a peer review this period. Pursuant to governing professional standards and the procedures of the Counsel of the Inspectors General on Integrity and Efficiency (CIGIE), auditors from the Library of Congress Office of Inspector General reviewed our audit policies and procedures and tested three audits. I am very pleased to report that we received the highest level of assurance an audit organization can receive, a pass. In my four months here, we also completed a number of planning activities. We adopted a new strategic plan, OIG Strategic Plan for FY 2014-18, which sets out our vision, mission, core values, goals, and strategies for reaching those goals. Our vision and mission are based on the IG Act's focus on accountability and its mandate to conduct audits and investigations to promote the efficiency, effectiveness, and integrity of CPB initiatives and operation. Our core values are integrity (we produce fair, balanced, and credible work), excellence (doing our best and following professional standards), and collaboration (we value and seek input). Our three goals are to 1) provide timely and quality products that benefit CPB, 2) promote effective working relationships, and 3) promote OIG excellence.

We also completed our new work plan, OIG FY 2014 Annual Plan, in which we describe the activities we intend to undertake in FY 2014 in support of each of our three goals. In addition to our planned audits and other reviews, we also identify the outreach we will do to foster effective working relationships and the training and support we will provide to our staff. We also set out our five performance measures that we will track to help us assess our productivity and impact. You may access our plans and peer review report on our website at <http://www.cpb.org/oig/>.

I am honored to be selected for this position, and I look forward to continuing to work with Congress and the CPB Board and management to promote accountability in CPB initiatives and operations.



Mary Mitchelson
Inspector General

OIG Operations in the Current Period

This table identifies the reports we issued this reporting period with related monetary findings and recommendations for corrective actions.

Reports Issued for the Period Ending September 30, 2013

Report Number/ Date Issued	Report Title	Questioned Costs	Unsupported Costs	Funds Put To Better Use	Number of Recommen- dations
<i>Audits:</i>					
ASR1303-1304, September 12, 2013	Examination of Grants Awarded to Radio Catskill, WJFF-FM, Jeffersonville, New York for Fiscal Year 2011	\$0	\$0	\$0	5
APT1301-1305, September 26, 2013	Audit of CPB Grants Awarded to the Pacific Islanders In Communications, Inc., Honolulu, Hawaii for the Period October 1, 2009 – September 30, 2012	\$568,521	\$21,194	\$138,400	5
APR1209-1306, September 27, 2013	Audit of CPB Grant Awarded to Youth Media International for the Period July 1, 2010 – June 30, 2012	\$121,439	\$121,439	\$0	4
ASR1302-1307, September 27, 2013	Examination of Community Service Grants Awarded to New York Public Radio, WNYC-FM, New York, New York for the Period July 1, 2010 – June 30, 2012	\$0	\$0	\$2,736	2

Audit & Assistance Activities

Reports Issued

We issued four audit/evaluation reports this period. You may access them on our website at <http://www.cpb.org/oig/reports/>.

Audit of CPB Grants Awarded to the Pacific Islanders In Communications, Inc., Honolulu, Hawaii for the Period October 1, 2009 – September 30, 2012, Audit Report No. APT1301-1305 (issued September 26, 2013)

Pacific Islanders in Communications, Inc. (PIC) is a member of the National Minority Consortia primarily funded by CPB, which collectively address the need for ethnically and culturally diverse national public broadcast programming. We have previously reviewed three of the five members of the Consortia. At PIC, of the \$4.5 million in CPB funds involved in our audit period, we noted excess cash on hand (which CPB addressed before the completion of our audit) and found questioned costs, underreporting of ancillary income, and unused operating funds. In total, our audit identified more than \$700,000 of CPB funds that PIC had not handled in accordance with CPB requirements.

The objectives of our audit were to determine whether: 1) financial reports fairly present CPB grant revenues and expenditures; 2) costs were incurred in accordance with grant requirements; and 3) PIC complied with applicable provisions of the Communications Act.

Based upon our audit we found:

- questioned costs totaling \$568,521 (\$547,327 for incurring program costs after the grant pe-

riod had expired, \$17,846 in unused program producer funds, and \$3,348 in reporting operating costs in excess of the amounts recorded in PIC's accounting records);

- claimed reimbursements from CPB in excess of quarterly needs resulting in a surplus cash on-hand balance of \$715,008 as of September 30, 2012;
- funds put to better use estimated at \$114,293 because CPB's share of ancillary income and interest earnings were not reported to CPB; and
- funds put to better use totaling \$24,117 for unused FY 2012 operating funds.

We recommended that CPB require PIC to:

- refund \$547,327 in costs incurred after the grant period or amend the grant period term to include these amounts;
- refund \$17,846 of unused program funds paid to producers and include close out provisions in all future agreements with program producers;
- refund \$3,348 in costs claimed in excess of amounts shown on its accounting records;
- maintain cash-on-hand balances at the minimum levels required by the grant agreement; and
- report ancillary income and interest earned in accordance with the grant agreement and pay CPB the applicable portion of CPB's share of ancillary income and interest totaling \$114,293 or use these funds for future productions.

We also recommended that CPB deobligate \$24,117 in unused operations funds, which CPB has done.

In response to the draft report, PIC management agreed with our findings and stated that it takes

responsibility for the issues that we identified in our report and assured CPB that all of the funds received were used in accordance with PIC's mission. Further, PIC requested CPB to issue a no-cost extension to amend the terms of the FY 2010 grant instead of requiring PIC to repay the funds committed after the grant term expired.

CPB's management decision resolving our recommendations is due by March 25, 2014.

Audit of CPB Grant Awarded to Youth Media International for the Period July 1, 2010 – June 30, 2012, Audit Report No. APR1209-1306 (issued September 27, 2013)

Youth Media International (YMI) trains diverse youth in digital media and technology. CPB awarded YMI almost \$2 million to transition from a broadcast model to Turnstyle, a new digital, media driven, multi-platform information service. In our audit of the Turnstyle grant, we found that YMI did not keep adequate records to track individual employee time spent on the project or value the in-kind services it claimed. YMI also did not report all revenues and expenses for the project as required. We questioned more than \$100,000 of costs charged to the Turnstyle grant.

The objectives of our audit were to determine whether: 1) the financial report fairly presents grant revenues and expenditures; and 2) costs were incurred in accordance with grant requirements.

Based upon our audit we found:

- \$283,075 in questioned costs (\$121,439 applicable to CPB's proportionate share of the grant) relating to personnel services, non-per-

sonnel costs misclassified as personnel services, direct costs misclassified as overhead costs, and reported costs that exceeded general ledger totals;

- \$28,134 in questioned in-kind studio rental costs because of the unreasonable rate used to calculate rental charges; and
- the final financial report (FFR) did not report all revenues and expenditures incurred for the project in accordance with the grant agreement and the Communications Act.

Further, the grantee did not keep track of individual employee time spent on the Turnstyle project. These conditions created a scope limitation, and we were not able to independently verify the reasonableness of employee time charged to the project. We did not question personnel costs based on this scope limitation because of the programmatic accomplishments. We did question personnel costs based on time charged for higher salaried employees.

We recommended that CPB:

- recover questioned costs of \$121,439;
- clarify in future agreements grant recordkeeping requirements to facilitate an effective audit (e.g., maintaining project time keeping records and valuing the reasonableness of in-kind costs); and
- require YMI to submit a revised FFR accounting for all project revenues and expenditures in accordance with grant requirements.

In response to these findings YMI officials disagreed with the questioned costs, stating that "[YMI] applied CPB's support of Turnstyle in a manner that consistently met or exceeded the requirements of the Turnstyle contract. [YMI] rigorously adhered to budget limits and spending classification requirements." YMI further stated that personnel costs matched salary amounts in the budget; contractors were occasionally used in place of staff to meet deliver-

ables; costs for equipment and web streaming were shared across the organization and therefore correctly classified as overhead; and costs recorded in its general ledger exceeded amounts reported for media and broadcast professionals and overhead categories.

CPB's management decision resolving our recommendations is due by March 26, 2014.

Examination of Community Service Grants Awarded to New York Public Radio, WNYC-FM, New York, New York for the Period July 1, 2010 – June 30, 2012, Report No. ASR1302-1307 (issued September 27, 2013)

New York Public Radio (NYPR) operates three radio stations in New York City and four stations in New Jersey. During our 2-year audit period NYPR received the largest CPB Community Service Grant (CSG) awards at \$6.4 million. Our audit found that NYPR had overstated its Non-Federal Financial Support (NFFS), which should result in a small repayment to CPB, and it did not fully comply with Communications Act requirements.

The objectives of this examination were to determine whether NYPR: a) claimed NFFS on its annual financial reports (AFR) in accordance with CPB financial reporting guidelines; b) expended CSG funds in accordance with grant agreement requirements; and c) complied with the certification of eligibility requirements and the statutory provisions of the Communications Act.

Our examination found that NYPR:

- over-stated NFFS by \$44,574 in FY 2011, which resulted in a CSG overpayment of \$2,736 in FY 2013; and

- did not fully comply with Communications Act requirements to make information available to the public by providing: 1) written statements explaining the reasons for closing a public meeting, and 2) other CPB non-CSG grant financial reports.

We recommended that CPB management require NYPR to:

- refund CSG overpayments of \$2,736;
- file a corrected AFR for FY 2011;
- make available to the public the reasons for closing board/committee meetings and other CPB grant financial reports; and
- submit revised Communications Act policies to CPB for review and approval.

In response to these findings and recommendations, NYPR officials agreed to take corrective actions.

CPB's management decision resolving our recommendations is due by March 26, 2014.

Examination of Grants Awarded to Radio Catskill, WJFF-FM, Jeffersonville, New York for Fiscal Year 2011, Report No. ASR1303-1304 (issued September 12, 2013)

WJFF is a small radio station in New York with recent turnover in management. After receiving allegations that the station was not in compliance with Communications Act requirements, including an inquiry from a Member of Congress, we initiated this audit, which confirmed the lack of compliance. During our audit period WJFF received approximately \$90,000 in CPB grant funds.

The objectives of this examination were to determine whether WJFF: a) claimed NFFS on its financial summary report in accordance with

CPB Guidelines; b) complied with the certification of eligibility requirements and the statutory provisions of the Communications Act; and c) expended CSG funds in accordance with grant agreement requirements.

During our examination we determined that WJFF claimed NFFS in accordance with CPB Guidelines; however, WJFF did not fully comply with the Communications Act or CSG requirements. Specifically, WJFF did not:

- comply with the requirement to make quarterly on-air announcements of its open meetings policy;
- have evidence that open meeting announcements for the Community Advisory Board (CAB), Board of Trustees, or the committees of the Board of Trustees were made seven or more days prior to the meetings;
- maintain records of CAB members attendance at public meetings;
- always provide written statements explaining the reasons for closing a meeting to the public; and
- prepare written implementing policies on open meetings, open financial records, CAB, equal employment opportunity, or donor list and political activities requirements of the Communications Act.

We recommended that CPB management require WJFF to fully comply with all Communi-

cations Act requirements and provide CPB with documentation of its compliance, to include:

- quarterly on-air announcements of the station's open meeting policy;
- announce upcoming public meetings seven days in advance of the meeting;
- establish written policies explaining how the station complies with Communications Act requirements; and
- prepare a written statement explaining the reasons for closing a public meeting and make it available to the public.

We also recommended that CPB penalize WJFF for not taking appropriate corrective actions to address all requirements after being instructed to do so by CPB in November of 2011.

In response to the draft report, WJFF management agreed with our findings on Communications Act compliance and stated that it had initiated corrective actions to address those issues. Further, WJFF requested CPB to refrain from penalizing the station for not complying with these requirements. WJFF stated that its new Board of Trustees and management are committed to bringing the station into full compliance with CPB requirements.

CPB's management decision resolving our recommendations is due by March 11, 2014.

Peer Review

CPB OIG Peer Review

The Library of Congress, Office of Inspector General, conducted a peer review of our system of audit quality control for the year ending March 31, 2013. Its report, dated September 27, 2013, concluded that our system of quality control has been suitably designed and complied with to provide CPB OIG with reasonable assurance of performing and reporting in conformity with applicable professional auditing standards. There were no recommendations made in the peer review report or any carryover recommendations from prior peer reviews. The peer review report is available on our website at <http://www/cpb.org/oig/reports/OIGPeerReview.pdf>.

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	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.	6	\$285,760	\$285,760	\$275,519
Reports issued during the reporting period.	4	\$689,960	\$142,633	\$141,136
Subtotals	10	\$975,720	\$428,393	\$416,655
Reports for which a management decision had been made during the reporting period:	6			
<ul style="list-style-type: none"> • Dollar value of recommendations agreed to by management 		\$65,779	\$65,779	\$269,800
<ul style="list-style-type: none"> • Dollar value of recommendations not agreed to by management 		\$219,981	\$219,981	\$5,719
Reports with no management decision at the end of the reporting period.	4	\$689,960	\$142,633	\$141,136

Investigative Activities

The IG Act requires 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. 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 we arrange for investigative assistance from another OIG. We may refer the results of investigations to appropriate federal, state, or local prosecuting authorities for action.

Allegations and Hotline Complaints

In the previous semiannual report, we reported that we had eight open complaints. Those involved various allegations that public television and radio stations did not comply with the Communications Act requirements (e.g., open financial records, CABs, and donor lists), as well as other allegations of mismanagement or abuse of CPB funds.

All eight of the complaints open from the previous reporting period were closed during this period. Of three complaints considered for potential audits, we initiated and completed one audit. We referred two complaints to the CPB Ombudsman, who examined the allegations and issued reports posted on its website. We closed one allegation, because it was not within our or CPB's authority. One complaint was from a Member of Congress on behalf of a constituent; we reviewed the issues presented and responded to the Member. One complaint concerned

an issue that had been reported in a prior audit report. We took no action concerning that complaint, because the subject matter is one on which we are awaiting documentation that CPB has completed corrective action.

During this reporting period, we received 24 complaints. A total of eight were closed after preliminary review, because we lacked authority to look into the allegation, the complaint lacked specificity, or the complainant was unable to provide evidence. We provided information to six complainants that was publicly available from other sources and closed their complaints. We referred one complainant to the CPB Ombudsman and six complaints to other offices within CPB. At the close of the reporting period, three complaints were open, because we are seeking additional information from CPB, outside sources, or are otherwise reviewing the allegations presented.

Investigations

During this reporting period, we closed the one investigation previously reported as open. The investigation was unable to identify a responsible individual and no additional investigative steps were appropriate.

Congressional Matters

During this reporting period, we issued responses to four Congressional requests. Two of the requests were inquiries on behalf of constituents, one of which resulted in an audit. Two other Congressional requests were committee requests that were issued to all offices in the Inspector General community, and we responded with timely and appropriate information. We also solicited input for our annual plan from members of pertinent Congressional committees.

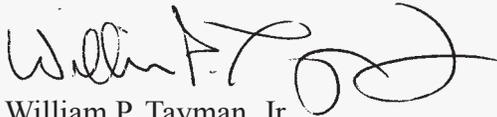
CPB AUDIT RESOLUTION ACTIVITIES

Message from Chief Financial Officer and Treasurer

September 30, 2013

CPB and OIG staffs continue to work cooperatively to discuss and resolve report findings and recommendations. Generally, corrective actions have been completed or are proceeding according to agreed-upon schedules. Some resolutions have taken longer than desired and recent modifications in internal procedures are being implemented to improve the timeliness of CPB responses.

With our commitment to continuous improvement, enhancements to CPB internal controls, processes and procedures are always a priority. In this regard, the CPB staff and the OIG are working together with our grantees to strengthen procedures and controls over station grants, contracts and CPB assets.



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 five management decisions that contained findings with questioned costs. Further details concerning the status of on-going recovery efforts are discussed under the section titled Corrective Action Not Completed Within One Year of a Management Decision, on page 13.

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	\$409,602	\$1,055,738
Reports for which management decisions were made during the reporting period.	2	\$65,779	\$269,800
Subtotal	8	\$475,381	\$1,325,538
Reports for which final action was taken during the reporting period.	0		
• Dollar value of disallowed costs that have been recovered through collection or offset.		\$0	\$25,000
• 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	\$475,381	\$1,300,538

Corrective Actions Not Completed Within One Year of a Management Decision

At the end of the reporting period there were two reports with monetary corrective actions that had not been completed within one year of the management decision date. Additionally, there are five other reports with significant administrative corrective actions that have not been completed within one year of the management decision date. CPB officials have established new completion dates for addressing these administrative corrective actions.

Monetary collection actions are in process in accordance with CPB's approved grant offset schedule for two audits.

On-Going Monetary Collection Actions as of September 30, 2013

Report No.	Report Title	Date Issued	Date Resolved	Fiscal Year Corrective Action to be Completed
ASJ802-805	Community Service Grants Awarded to WGBH Educational Foundation	Sept. 26, 2008	July 29, 2009	FY 2014 (1)
ASJ1102-1201	Audit of CPB Grants Awarded to WQED Multimedia	Dec. 12, 2011	July 9, 2012	FY 2017 (2)

- (1) CPB began recovering \$1,339,477 from WGBH during FY 2010. It will deduct \$267,895 from WGBH's annual CSG for five years.
- (2) CPB will begin recovering \$759,332 in FY 2013. It will deduct \$151,867 from WQED's annual CSG for five years.

Significant Unimplemented Administrative Corrective Actions as of September 30, 2013

Report No.	Report Title	Date Issued	Date Resolved	Fiscal Year Corrective Action to be Completed
APR806-904	KBCS	March 27, 2009	June 24, 2009	December 31, 2013
APT502-704	WETA	March 30, 2007	June 25, 2010	December 31, 2013
AST702-802	WNET	March 31, 2008	June 25, 2010	December 31, 2013
APT807-202	WGBH	Feb. 17, 2009	June 25, 2010	December 31, 2013
ECJ905-1105	Station Survey Compliance with Accounting & Communications Act Requirements	March 31, 2011	August 30, 2011	October 1, 2014

The above referenced reports contained unimplemented administrative corrective actions that represent significant policy issues regarding claiming indirect costs and auditing compliance with Communications Act requirements.

Indirect Cost Policy

Four station reports recommended that CPB establish a policy for claiming indirect costs under CPB grant agreements. CPB undertook extensive discussions with national public broadcasting producers in order to develop a consensus of opinion around guidelines that would be fair and equitable to both producers and CPB. Discussions among the parties have focused on what costs should be included in the indirect costs, as well as how to apply indirect costs to program acquisition and subcontractor costs. CPB is currently working on resolving internal differences. CPB expects to complete this process and to implement its policy no later than January 2014.

Auditing Requirements with the Communications Act

Our survey report recommended expanding the independent public accountant's attestation testing to verify compliance with the Communications Act requirements. To accomplish this CPB, is updating the financial reporting guidelines and developing a communications plan to notify all grantees of the new requirements. CPB expects these new procedures will be implemented by October 2014.

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
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