



Report in Brief

Why We Did This Audit

We performed this audit based on our Annual Plan to audit public television and radio stations.

Our objectives were to examine Idaho Public Television's (IPTV) certifications of compliance with Corporation for Public Broadcasting (CPB) grant terms to: a) claim Non-Federal Financial Support (NFFS) on its Annual Financial Reports (AFR) in accordance with CPB Financial Reporting Guidelines; b) expend Community Service Grant (CSG) and other CPB grant funds in accordance with grant agreement requirements; and c) comply with the Certification of Eligibility requirements and the statutory provisions of the Communications Act of 1934, as amended. The amount of NFFS a station reports to CPB affects the amount of CPB funding the station receives.

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Audit of Community Service and Other Grants Awarded to Idaho Public Television, Boise, Idaho for the Period July 1, 2016 through June 30, 2018

What We Found

IPTV complied with CPB grant and Act requirements, except for the following:

- did not fully comply with CPB Guidelines for reporting NFFS, overstating eligible NFFS by \$50,000 on its FY 2018 AFR and resulting in a CSG overpayment of \$5,900 in the FY 2020 grant award amount.

Overstated NFFS resulted in excess CSG payments of \$5,900 in the FY 2020 grant award amount.

We have reported the CSG overpayment as funds put to better use for reporting purposes.

IPTV officials agreed with the contents of our draft report. CPB management will make the final determination on our finding and recommendations.

What We Recommend

That CPB take the following actions to:

- recover the CSG overpayment of \$5,900; and
- require IPTV to identify the corrective actions and controls it will implement to ensure future compliance with CPB's NFFS reporting requirements.