



# Report in Brief

## Why We Did This Audit

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

Our objectives were to examine Maine Public Broadcasting Network's (MPBN) 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 CSG and other 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.

Send all inquiries to our office at (202) 879-9669 or email [OIGemail@cpb.org](mailto:OIGemail@cpb.org) or visit [www.cpb.org/oig](http://www.cpb.org/oig)

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## *Audit of Community Service Grants at Maine Public Broadcasting Network, Lewiston, Maine for the Period July 1, 2014 through June 30, 2016*

### What We Found

The station overstated NFFS by \$42,330 on its 2015 AFRs because it included ineligible funds received from a public broadcasting entity and included ineligible in-kind trades for local productions and promotional items.

**The NFFS overstatement resulted in CSG overpayments of \$4,975 in FY 2017.**

In addition, we found noncompliance with discrete accounting requirements for CSG expenditures and noncompliance with Act requirements for Board of Directors and committee meeting requirements for 7 of 24 meetings with closed sessions during our audit period.

The station agreed with all our findings except noncompliance with discrete accounting requirements. Nonetheless, the station has taken corrective actions in response to our recommendations.

CPB management will make the final determination on our findings and recommendations.

### What We Recommend

That CPB:

- recover FY 2017 CSG payments made to MPBN of \$4,975;
- verify MPBN corrective actions adequately meet CPB requirements for discrete accounting of expenditures; and
- verify during the audit resolution process that the reason(s) for closing public meetings of the Board and committee meetings are posted to the station's website ten days after the meeting(s).