



## Report in Brief

### Background

Our objectives were to examine the station's certifications of compliance with Corporation for Public Broadcasting (CPB) grant terms to: a) claim Non-Federal Financial Support (NFFS) on its Annual Financial Reports in accordance with CPB Financial Reporting Guidelines; b) expend Community Service Grant (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 (Act), as amended. The amount of NFFS a station reports to CPB affects the amount of CSG 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 Awarded to UNC-TV, Public Media North Carolina, Research Triangle Park, North Carolina for the Period July 1, 2014 through June 30, 2016*

#### What We Found

Based on our examination, we found that UNC-TV complied with grant and Act requirements, except for overstated NFFS of \$320,201. These funds were received from the federal government and a public broadcasting entity (PBE). The over reporting of NFFS resulted in \$38,276 in excess FY 2017 CSG payments.

UNC-TV disagreed with our finding on federal funds stating the funds were awarded under a task order, making UNC-TV a vendor not a financial assistance sub-recipient. UNC-TV also said the identity of the funder as a PBE was ambiguous, but understood and agreed that PBE funds were excluded from NFFS. We did not change our findings and recommendations based upon UNC-TV's response.

#### What We Recommend

That CPB take the following actions:

- 1) recover the \$38,276 in excess CSG over payments; and
- 2) require UNC-TV to identify the corrective actions and controls it will implement to ensure future compliance.

This report contains the conclusions of the Office of Inspector General and does not represent CPB's final position on the issues identified. CPB will issue a final determination in accordance with its audit resolution procedures.