



# 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 Vermont Public Radio's (WVPS) 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 Grants (CSG) 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 (Act). 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 Awarded to Vermont Public Radio, Colchester, Vermont for the Period October 1, 2016 through September 30, 2018*

### What We Found

The station over and understated NFFS in both fiscal years (FY) with a net understatement of \$118,926 in FY 2017 and \$71,173 in FY 2018.

**The station reported a net NFFS understatement of \$118,926 in FY 2017 and \$71,173 in FY 2018.**

We also found noncompliance with the discrete accounting requirements for unrestricted radio revenues and expenditures.

In addition, we found the station did not fully comply with open and closed meeting requirements of the Act. It did not provide seven days advance notice for some of its public meetings in FY 2018 and FY 2019 and did not make available to the public the reason(s) for some closed executive sessions in FY 2018.

The station agreed to take corrective actions on our recommendations to ensure future compliance. Based on advice from CPB Grants Administration, the station revised and resubmitted the FY 2018 AFR for under and overstated NFFS identified in the draft report.

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

### What We Recommend

That CPB:

- require WVPS to identify the corrective actions and controls it will implement to ensure future compliance with NFFS reporting, discrete accounting; and open and closed meeting requirements.
- verify that WVPS properly identified its unrestricted radio revenues and expenditures accounting codes in its FY 2020 grant application.