



Office of Inspector General  
Corporation for Public Broadcasting  
**Report in Brief**

Report No. ASR1912-2005  
March 31, 2020

### Why We Did This Audit

We initiated this audit after we became aware of financial mismanagement at the station and the results of a special review of the station conducted by the school district's internal auditor.

Our objectives were to examine WCBE-FM (WCBE) 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 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 The Board of Education, Columbus City School District (WCBE-FM), Columbus, Ohio, for the Period July 1, 2016 through June 30, 2018*

### What We Found

Our audit found that WCBE did not comply with CPB requirements. Specifically, WCBE:

- represented and warranted inaccurate and incomplete financial information to CPB in its grant certifications of its audited financial statements and AFRs;
- did not spend \$90,923 of CSG funds within the two-year grant spending period for its Fiscal Year (FY) 2015 and FY 2016 grants;
- overstated NFFS by \$47,073, which resulted in potential CSG overpayments of \$2,409 which we will report as funds put to better use; and
- did not fully comply with Act and General Provisions and Eligibility requirements.

**WCBE reported inaccurate and incomplete financial information, spent \$90,923 after the grant period, overstated NFFS resulting in \$2,409 in potential CSG overpayments, and other compliance issues.**

The school district agreed with most of our recommendations and indicated that they have implemented corrective actions to address financial and NFFS reporting, grant fund spending periods, and its compliance with Act and eligibility requirements. However, the school district did not address repayment of CSG funds or full accrual accounting. CPB management will make the final determination on our findings and recommendations.

### What We Recommend

That CPB require WCBE to:

- submit full accrual accounting, accurate financial statements and accurate financial reports with future CSG applications;
- repay the expired \$90,923 of CSG funds and CPB should determine whether additional funds should be recovered for FY 2017 and 2018 expenses incurred after the grant period expired;
- repay the \$2,409 in potential CSG overpayments;
- fully comply with Act requirements and General Provisions and Eligibility requirements; and
- identify the corrective actions it will implement to ensure future compliance with NFFS reporting, Act, and other CSG requirements.