



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 WUFT TV and Radio's (WUFT-TV/FM) 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 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.

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Audit of Community Service Grants awarded to WUFT TV and Radio, Gainesville, Florida for the Period July 1, 2016 through June 30, 2018

What We Found

Our audit found that WUFT-TV/FM complied with CPB requirements except for the following findings:

- overstated Fiscal Year (FY) 2017 radio NFFS in the amount of \$487,156 resulting in a radio CSG overpayment of \$25,393, which we will report as funds put to better use;
- \$372,804 in operation expenses allocated to TV CSG grants after the grant spending period had lapsed; and
- no discrete accounting for restricted radio CSG grant revenues and expenditures.

WUFT-FM reported an NFFS overstatement of \$487,156 in FY 2017 resulting in a CSG overpayment of \$25,393 in FY 2019.

WUFT-TV allocated \$372,804 in expenses to its TV CSG grants after the grant period lapsed.

The station agreed with some of our recommendations and took corrective actions on its FY 2018 AFR reporting and discrete accounting to ensure its compliance. WUFT did not agree that it spent TV CSG funds after the grant spending period lapsed but stated it improved its CSG grant spending internal processes as a result of issues raised in this audit.

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

What We Recommend

That CPB:

- recover the radio CSG overpayment of \$25,393;
- obtain an understanding of WUFT's corrective actions in revising its FY 2018 AFRs to ensure future reporting compliance;
- determine if the CSG payments for expenditures allocated after the grant spending period expired are allowable;
- require that WUFT take corrective actions and implement controls to ensure timely spending of CSG grant funds; and
- ensure that WUFT properly identifies its discrete accounts on its CSG certifications.