Office of Superintendent of Schools
Board Meeting of May 16, 2018

May 2, 2018

Iraida R. Mendez-Cartaya, Interim Chief Auditor
Office of Management and Compliance Audits

SUBJECT: **AUDIT OF COMMUNITY SERVICE GRANTS AT WLRN TV/FM LICENSED TO THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

COMMITTEE: **FISCAL ACCOUNTABILITY & GOVERNMENTAL RELATIONS COMMITTEE**

LINK TO STRATEGIC BLUEPRINT: **EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

The Office of the Inspector General (OIG) for the Corporation for Public Broadcasting (CPB) completed its audit of the Community Service Grants at WLRN TV/FM licensed to the Board for the period of July 1, 2013, through June 30, 2015.

The review found that WLRN over reported NFFS on its 2014 and 2015 Annual Financial Report by $7,348,897, because it reported unallowable lease reimbursement revenue and other exchange income. The OIG has recommended that WLRN repay $784,018 in CSG overpayments, incur penalties, and take corrective actions to ensure future compliance. The District does not agree with some of the recommendations and has provided the CPB additional materials to support its position. The CPB has 180 days from the issuance of this report to make a final determination on the OIG's findings and recommendations.

The School Board Audit and Budget Advisory Committee will review this report at its May 8, 2018, meeting to consider its transmission to the School Board.

Copies of this report will be distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Audit of Community Service Grants at WLRN TV/FM licensed to The School Board of Miami-Dade County, Florida, for the period of July 1, 2013 through June 30, 2015, Report No. ASJ1705-1803.

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