

Corporation For Public Broadcasting

Office Of Inspector General

Strategic Plan

October 1, 2006 to September 30, 2011

Foreword

This document represents an updated version of the Office of Inspector General's (OIG) Strategic Plan. It guides us in focusing our efforts to help improve the performance and integrity of CPB's programs and operations. This plan establishes the priority goals and objectives for the OIG in the next five years.

Our directions include:

- ❑ **Focus on reviews of CPB programs on accountability, effectiveness, and efficiency.** Audits, evaluations, and reviews of selected portions of CPB's major programs will provide CPB's Board and managers with assessments of the adequacy of existing controls, operating practices, and the effective use of CPB resources to enhance governance, accountability, and transparency of CPB activities.
- ❑ **Partner with Stakeholders and Others.** OIG staff will consult and partner with grantees; contractors; public accountants; and other Federal, State, and local auditors and officials in auditing, evaluating, and reviewing the accountability, efficiency, and effectiveness of CPB programs. Through these efforts, appropriate feedback will be provided to understand the impact of changes on stakeholders. These efforts will help CPB make better decisions regarding improving its grant and contract programs, while minimizing unnecessary costs.
- ❑ **Improve management and accounting controls.** OIG staff will assist CPB management in inventorying and testing management and internal controls utilized in operating CPB programs, safeguarding resources, and accounting and reporting on its financial operations. Increased awareness of these controls will permit management to better assess risk vulnerabilities and to focus attention on improving operations in the most critical areas.
- ❑ **Lead law enforcement efforts to protect CPB programs.** When our audits and evaluations, or information provided to our office, indicate possible fraudulent or criminal activity impacting CPB grants, contracts, or operations, we will take all possible action with available resources, or as necessary, seek outside assistance from other investigators, to investigate possible wrongdoing. We will work with local, state, or federal law enforcement officers and prosecutors, as appropriate; to recover losses or assure prosecutorial or administrative action is taken against wrongdoers.

Given this strategic focus, we look forward to working with CPB's Board of Directors and managers in strengthening systems, ensuring public funding is effectively used, and providing improved accountability to both public broadcasting stakeholders and the general public on CPB operations.

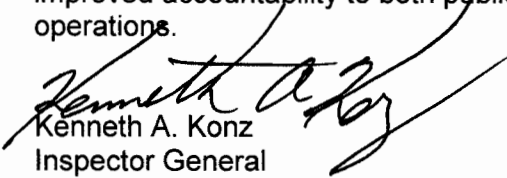

Kenneth A. Konz
Inspector General

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Introduction

Since late 1993, Federal Inspectors General have focused their efforts on the need to help their host organization on improving the economy, efficiency, and effectiveness of operations. In this regard, Inspectors General have committed to helping their entities and the Congress structure efficient and effective programs, thereby preventing waste, fraud, and abuse before it occurs, rather than just waiting to attack the problem after the damage has been done. Thus, Inspectors General – shifted their focus from strict compliance auditing to evaluating and recommending improvements in management control systems.

In the late 1990's, the Federal Government began implementation of the Government Performance and Results Act. Under this Act, each Federal Department, along with their components, undertook a program of expanded strategic planning and accomplishment reporting. These efforts were intended to assist organizations to better focus their attention on just what elements of operations were considered critical to the accomplishment of its goals and track whether improvement efforts were achieving their desired impact in improving service to the public. Offices of Inspectors General joined in this process by creating their own Strategic Plans and programs for accountability reporting.

Even though CPB is not a Federal Agency, its Board of Directors also created strategic goals and objectives to guide CPB in its efforts to improve public broadcasting services to the nation. These goals set the overall direction for the Corporation and establish our priorities and directions. Similarly, the CPB OIG has prepared a Strategic Plan to help focus its efforts in better assisting the Corporation to achieve its objectives in an effective, efficient, and economical manner in accordance with established laws and regulations.

This revision updates our previous plan to assist CPB's Board of Directors and management in improving CPB operations. It takes into account what we have learned about CPB and its programs in the last three years. It considers the relative risks inherent in CPB programs and operations, as well as the resources committed to CPB activities. It recognizes the increased importance of strengthening managerial and accounting controls to provide more accurate and complete information needed for preparing financial statements and ensuring efficient, effective operations within CPB and its programs. It discusses the path we believe will provide the greatest assistance to (1) CPB management and its Board of Directors in achieving their public broadcasting mission, and (2) enable the OIG to address issues of importance to the Corporation, Congress, and the public.

Overall, this plan focuses on OIG efforts to enhance governance practices, improve program effectiveness and efficiency, provide public accountability through increased

transparency, and streamline operations through 2011. This strategy requires that we work cooperatively with CPB managers to improve control systems; provide independent evaluations of corporate systems; and assist management through other audit, investigative, and evaluation services. It serves as the guide for our implementation of annual plans linked to OIG performance measures. Actual office accomplishments will be assessed against annual plans and then reported to CPB's Board of Directors and top management.

Although we expect this plan to remain relevant for the foreseeable future, we consider it a living document, subject to change as necessary. We will consult with the Corporation and Congress periodically and use the feedback we receive, along with the results of continued OIG efforts, to revise this Plan and to continually improve our products and services.

Who We Are and Where Are We Going

Vision of IG Staff

We are agents of positive change working to improve public broadcasting through individual and cooperative efforts and recommendations for strengthening the programs and operations of the Corporation for Public Broadcasting (CPB) and the Office of Inspector General (OIG).

Authority and Responsibility

Responding to growing concern about waste, fraud, and abuse in government, Congress passed the Inspector General Act in 1978. The Inspector General Act established Offices of Inspector General in 12 departments and agencies. Over the years, Congress has built upon the Act and created additional Inspector General (IG) offices in many other organizations. In 1988, Congress amended the Inspector General Act to require the establishment of statutory IG offices in 33 designated federal entities (DFEs), including CPB.

The basic purpose of the Inspector General Act was to improve the economy and efficiency of federally funded programs and operations. This purpose was to be achieved by (a) consolidating the audit and investigative units within each agency into one unit headed by a single high level official reporting directly to the head of the Agency and the Congress; (b) providing protections designed to ensure the Inspectors General had the independence and authority necessary to carry out their duties; and (c) requiring the Inspectors General to provide periodic reports to their agency heads and the Congress about serious problems and deficiencies in agency operations.

The Inspectors General can best be described as independent evaluators of their agencies operations. We are expected to provide top management and Congress with a method of ensuring adequate controls and accountability over programmatic operations and resources. Because we have no program operating responsibilities, Inspectors General have no vested interest in any specific policies or activities. Our mission is to promote economy, efficiency, and effectiveness in the performance of CPB programs and operations; and to deter waste, fraud, and abuse. To accomplish this mission, our office:

- Conducts audits, evaluations, and investigations;
- Reviews and comments on relevant legislation;

- Recommends policies and procedures and reviews other activities carried out or financed by CPB to promote efficient and effective operations and minimize fraud, waste, and abuse;
- Coordinates with other Federal Agencies, State and local governmental agencies, non-governmental entities and others regarding improving efficiency and economy of operations and preventing fraud, waste, and abuse;
- Receives and investigates complaints from employees and others concerning possible violations of laws, rules, or regulations, or mismanagement, gross waste of funds, abuse of authority, and specific danger to public health and safety.

Each of the Offices of Inspectors General created by Congress is expected to perform in accordance with applicable professional standards. The Inspector General Act requires these Offices to adhere to the Generally Accepted Government Auditing Standards promulgated by the Government Accountability Office. Similarly, evaluations and investigations are done in adherence with professional standards adopted by the President's Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency. To assure these standards are followed, each IG has internal quality control processes for ensuring the appropriateness of OIG audit, evaluation and investigative efforts. In addition, peer reviews are periodically performed by other IG offices to ascertain that appropriate standards are followed.

To ensure that the Inspectors General have the authority and independence to carry out their duties, the Inspector General Act affords us a number of powers and protections. These include:

- Access to all relevant records, documents, and information at CPB and its grantees and contractors;
- Authority to subpoena documents and, if necessary, to enforce that subpoena in the appropriate Federal district court;
- Discretion to perform any audits or investigations that are considered necessary in the judgment of the Inspector General;
- Authority to administer oaths, affirmations or affidavits considered necessary to accomplish OIG audits and investigations; and
- Authority to contract for services, to select, appoint and employ staff, as necessary, to carry out purposes of the Act, and to organize our staff, as we desire.

If the Inspector General has reasonable grounds to believe there has been a violation of federal criminal law, he must report it to the Attorney General.

Although the Inspector General reports to, and is under the general supervision of the Chairman of the CPB Board of Directors; neither the Board nor any CPB management official may prevent or prohibit the IG from initiating, carrying out, or completing any audit, evaluation, or investigation, or from issuing a subpoena during the course of any audit, evaluation, or investigation. Only the Chairman of the CPB Board of Directors can remove the IG from office. In doing so, the Chairman must communicate the reasons for such removal, in writing, to both Houses of Congress.

In addition to our audit, evaluation, and investigative responsibilities, the Inspector General is responsible for keeping the Board of Directors, CPB management, and Congress “fully and currently informed” of serious problems in agency operations and the need for corrective action. With respect to the Board, Inspector General regularly reports to Board’s Audit and Finance Committee. Additionally, the Inspector General is expected to raise issues to the Board’s Governance Committee or its Executive Compensation Committee or to the entire board, whenever it is considered necessary. The Inspector General and senior staff members periodically meet with CPB Executives and senior management regarding various issues raised as a result of audits, evaluations and investigations. With respect to Congress, the Inspector General Act specifies two formal means of reporting:

The first are semiannual reports. These reports summarize the OIG’s activities during the six-month periods ending March 31 and September 30. They are sent to the Chairman of the CPB Board of Directors; who then has 30 days to transmit them, unchanged, to Congress, along with any comments he/she wishes to add.

The second are reports concerning serious or flagrant problems, abuses, or deficiencies. These reports are commonly called “7-day letters,” because they are sent to the Chairman of the CPB Board of Directors, who is required to forward them, unchanged, to the Congress within 7 days of receipt, along with any comments he/she cares to add.

In addition to these formal reporting mechanisms, the Inspectors General are expected to provide testimony and copies of audit, evaluation, and investigation reports to Congress, whenever appropriate. We also are expected to provide responses to specific inquiries from committees, subcommittees and members of Congress.

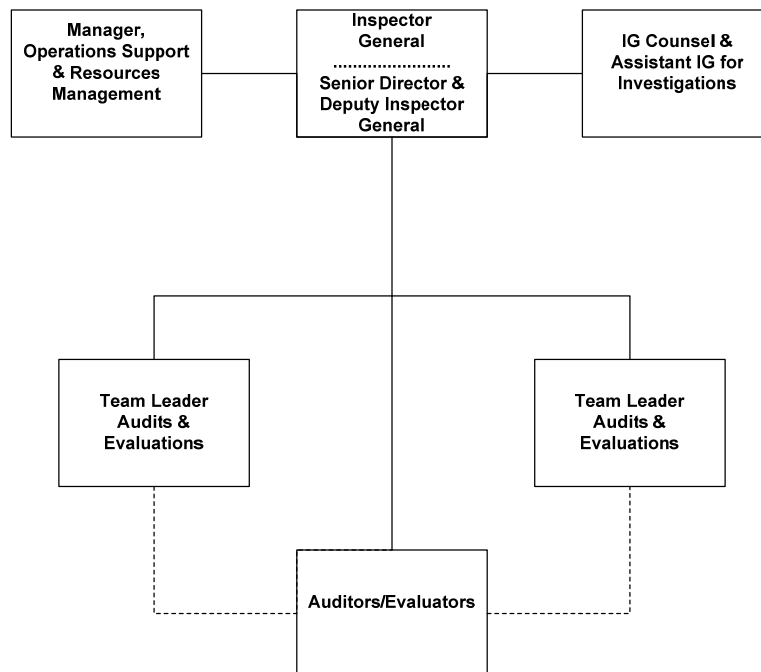
Organization and Staffing

The organization and staffing of an effective OIG is directly related to the nature and scope of operations and services provided by the host organization. At CPB, the IG

utilizes a cooperative approach, where OIG staff work collaboratively with CPB managers and with stations and program producers to develop control systems, which can be relied upon to provide the accountability necessary for managing public funds. Internally, the CPB Board and executive management have worked closely with us to implement OIG recommendations relating to corporate governance and executive compensation. This approach is more efficient and less intrusive than extensive periodic audits or investigative programs.

There is a considerable workload, which needs OIG attention at CPB. To handle this work, the OIG staff works with CPB management and its grantees to (1) strengthen internal controls to provide accountability; (2) perform selective reviews to assess the adequacy of controls by focusing on improving CPB processes; and (3) deal with identified problem situations.

Over the years, CPB's staffing for audit, evaluation, and investigative services have significantly decreased. Prior to the establishment of the Office of Inspector General, CPB had an active program of internal audit. In fact, at one time, the office had more than 15 staff members who performed financial and compliance audits of stations and program producers on a regular cyclic basis. Subsequently, Congress severely reduced CPB's budget and OIG staffing was reduced to 5.5 Full Time Equivalent (FTE) positions in 1998 and 1999. Since fiscal year 2000, the CPB Board of Directors, in accordance with the OIG budget requests, has authorized staffing of 9.0 FTE for the OIG. Given that CPB staffing totals only a few more than 100, the OIG has its fair share of resources.



Overall OIG staffing includes an Inspector General, Senior Director & Deputy Inspector General, IG Counsel/Assistant Inspector General for Investigations, Team Leaders, Auditors/Evaluators, and a Manager, Operations Support & Resources Management. With respect to investigations, OIG staff will gather initial information on possible investigative issues. When there are clear indications of a possible violation of law and additional resources are needed to complete necessary investigations, the Inspector General will obtain appropriate outside investigation services from others.

Values

Professionalism

OIG staff is required to follow professional, technical, and ethical standards applicable to our work. We are committed to do our work fairly and thoroughly; report the results of our efforts accurately and objectively; and provide information and assessments in a timely manner so that it is available to assist CPB leadership and our stakeholders in making prudent decisions regarding public broadcasting.

Accountability

OIG staff takes personal and professional responsibility for the quality of our work and treats similar matters consistently based upon relevant information and evidence.

Flexibility

OIG staff is expected to think creatively, adapt quickly to unique situations encountered in individual assignments, and continually work to build on successful processes to make them better.

Teamwork

OIG staff is respectful of others; seeks common ground in working with managers, staff members, and stakeholders; and is honest, trustworthy, and straightforward. We will be cooperative to the extent possible without compromising our independence.

OIG Goals at CPB

Overview of CPB

The Corporation for Public Broadcasting (CPB) is a private, nonprofit, non-governmental corporation authorized by Congress in 1967. CPB promotes noncommercial public telecommunications services (television, radio, online, and digital) for the American people. It provides financial support and a variety of services to more than 1,000 public television and radio stations nationwide. Such support helps guarantee universal access to public broadcasting's educational services and programming, and ensures that stations can exchange program materials through a national system of interconnection.

The U.S. Congress appropriates federal tax dollars to CPB through the Treasury's Public Broadcasting Fund. The funds are to be used by the Corporation in a prudent and financially responsible manner, solely for its grants, contracts, and administrative costs.

Congress authorizes funding in three-year advance cycles and appropriates funds two years ahead of the fiscal year they are to be spent. This advanced funding stabilizes the public broadcasting system and allows it to plan future programming. Congressional appropriations for general CPB operations for fiscal year 2006 are \$400 million. The general appropriations for fiscal year 2007 and fiscal year 2008 are also established at the \$400 million dollar level. In addition, the Corporation frequently receives other appropriations for specific public broadcasting improvements. For example, Congress is currently considering fiscal 2006 appropriations for digital conversion, and for completing upgrading the PBS Interconnection System.

CPB also receives grants from foundations and the U.S. Department of Education for specific projects. By statute, CPB distributes more than ninety-five percent of its Federal budget to local station producers and service providers for operations, community service grants, and programming. Up to five percent of CPB's budget may be expended to pay for CPB's internal operations and overhead.

OIG Strategic Goals

OIG management and staff have adopted the following goals:

Goal 1: Help CPB achieve its desired goals by providing audit, evaluation, and investigative services of significant benefit to CPB's programs

and operations, while ensuring the integrity and reliability of OIG work.

Goal 2: Build stronger working relationships with CPB management, the public broadcasting community, and other professional organizations.

Goal 3: Improve the timeliness and quality of OIG performance by adopting more efficient, effective, and innovative processes within the OIG.

The first two goals focus on our complementary responsibilities under the IG Act to promote economy, efficiency and effectiveness and to prevent and detect fraud and abuse. Our third is focused internally to the OIG. It provides the foundation for our capacity to achieve the other two goals now and in the future.

To achieve these goals we will:

- **Focus:** Concentrate on the most important or vulnerable areas;
- **Examine:** These areas through audits, evaluations, investigations, and other activities to identify opportunities for improvement and establish more effective controls to ensure compliance with applicable laws and regulations, or establish new Corporate requirements;
- **Communicate:** Effectively provide the results of these efforts to the people who need the information; and
- **Review:** Work with managers, staff, and others, who are working to take necessary corrective actions to improve overall operations.

This is a continuous and dynamic process. As we examine areas, communicate with others, and review our work, we are gathering and evaluating information to keep us focused on the most important areas, while continuing to improve the quality of our products and services.

We utilize an annual work plan to help us manage our operations. Each year, the Annual Plan outlines the major activities the OIG plans to undertake. The annual planning process considers the work needed to accomplish strategic planning goals, the results of recent OIG work, as well as input from CPB managers, staff, and Congress.

To evaluate OIG performance under such plans, we review the Office's accomplishments in terms of performance of planned assignments and improvements initiated as a result of OIG efforts.

GOAL 1

Help CPB achieve its desired goals

Goal One addresses our responsibilities to ensure accountability and promote the economy, efficiency, and effectiveness of CPB. We identify problem areas or systematic weaknesses that prevent CPB programs and operations from achieving the results envisioned and recommend corrective actions as appropriate to address problems. We receive allegations of improprieties or identify improprieties in the course of our review efforts and investigate the circumstances to find out if applicable laws or CPB rules or guidelines have been violated. If corrective actions are necessary, we recommend that appropriate corporate officials or responsible prosecutors take appropriate actions to deal with the situation.

How we achieve this goal:

Core Functions

In keeping with our statutory mission, we perform an oversight role and do not engage in program operating functions. Broadly speaking, our statutory work is divided into two main functional areas: Audits and evaluations, which provide information about how well systems function, whether activities comply with financial and compliance standards, and identify ways systems can be improved, and investigations, which address allegations or indications of serious wrongdoing.

Certain issues we face necessitate coordination across the two functional areas. For example, we bring both techniques to the table when auditors identify apparent financial improprieties at early stages of financial audits, significant non-compliance with applicable statutes or policy guidelines, or deal with indications of significant violations of computer security.

1. Audits and Evaluations

Most audits and evaluations focus on accountability and compliance, as well as economy, efficiency and effectiveness. Our audits and evaluations examine the CPB programs and operations, as well as, those of grant and contract recipients. We conduct financial and compliance audits and evaluations, which primarily determine whether revenue and costs are accurately reported by our grantees and contractors in accordance with established CPB grant and/or contract provisions, including Communication Act requirements, as applicable. We are also responsible for auditing CPB administrative and managerial controls and record systems.

We focus our audits and evaluations on issues of substantial concern and prospective importance to CPB and its strategic goals. We therefore select

audit and evaluation projects based on assessments of the risk involved in the area to be reviewed and the likelihood that the audit or review will lead to significant improvements. In doing so, we will:

- Focus on Substantive Matters.
- Conduct our Evaluations Fairly.
- Work Cooperatively without Compromising Independence.

2. Investigations

We are responsible for investigating possible wrongdoing involving CPB personnel, as well as, organizations or individuals who receive awards or conduct business with CPB. In this regard, our authority extends only to wrongdoing with respect to activities and functions conducted by CPB or funded with CPB monies. Investigations may be initiated based on whistleblower or citizen complaints, usually made through our telephonic and electronic fraud hotlines, or based on indications of possible wrongdoing noted by CPB in its administration of grants or contracts or findings during ongoing audit or evaluation efforts.

We seek to perform focused, well-documented investigations to identify evidence of serious wrongdoing. When appropriate, the results of the investigations are referred to the Department of Justice or other prosecutorial officials for criminal or civil litigation, or to CPB for administrative resolution. In conducting such investigations we will:

- Focus on Substantive Matters.
- Handle Cases Fairly.
- Work Cooperatively without Compromising Independence.

Focus and Examination

We decide where to focus our resources based on analysis of past OIG work; discussions with corporate management, as well as, representatives of our stakeholders and Congress; and other sources of information. For the next five years the OIG will focus primarily on the following high priority areas:

Station Grants - Each year, CPB makes more than 500-station support type grants to the more than 1,000 public television and radio stations, which broadcast noncommercial programs to the public. In 2005, these grants provided more than \$260 million of CPB commitments. This represents approximately 65 percent of CPB's Federal funding. As a general rule, audit coverage of station grants is provided through the annual financial statement audits performed by independent public accountants hired by the stations or by state or local auditors representing the licensee. Annual Financial Reports provided by stations and attested to by their independent public

accountants are used by CPB staff to obtain information needed to calculate the amounts awarded for station support grants.

In this period, the OIG will:

- evaluate opportunities for streamlining and improving station grant policies and procedures. These will include review of whether:
 - CPB required audits, attestations and evaluations can be more effectively and efficiently combined with other audits and reviews of our grantees.
 - Improvements are needed in CPB's reporting guidelines to provide clear, comprehensive guidance regarding revenue and expenditure information to be reported by our grantees.
- assess the current operations of CPB's station grants program; the OIG will endeavor to audit a number (4 to 10) of stations each year. (Such audits and evaluations are intended to provide the opportunity to verify compliance with selected aspects of governing law or grant terms and conditions and as a means for validating the information provided to CPB. In some instances, these audits and evaluations will be used to provide additional information regarding potential problem grantees or problem aspects of grants.)
- evaluate the acceptability of financial statement audits and annual financial report attestations provided to CPB and reanalyze our approach to oversight of station grant reports being reviewed by public accountants or other authorized auditors.

Procurement and Contract Administration – Approximately, 30 percent of CPB's budget is expended for grants and contracts to provide needed programs, consulting, or goods and services needed to assist public broadcasters across the United States. In this regard, CPB is the largest single source of funding for public television and radio programming. CPB funding makes possible diverse and innovative programs that are educational and locally relevant. Operating within Congressionally prescribed guidelines; CPB negotiates contracts with organizations and individual producers for the production or acquisition of new programs for public radio and television. In doing so, CPB solicits ideas for possible programs, reviews and negotiates contracts which provide financial assistance to producers, and administers contracts to see that programs are properly provided on time and made available for use in public broadcasting. Similarly CPB awards contracts and provides financial assistance to public broadcasters to help in improving their effectiveness and efficiency in providing services to the public.

Recent reviews of CPB contracting practices have disclosed weaknesses in CPB's procurement and contract administration activities. Accordingly, we have elevated this area for priority consideration. In this regard, the OIG will:

- examine contract provisions so that staff understand the terms and conditions of the awards. We will then review selected contracts so that we get first hand knowledge of operations and controls exercised by CPB and our contractor community.
- review procurement plans and strategies to assess the efforts made to seek out qualified contractors to perform needed work and assess their proposals.
- review processes utilized to evaluate the reasonableness of prices proposed and negotiate an acceptable contract price.
- evaluate the adequacy of contract terms and conditions and administrative controls in place to oversee completion of the work and final payments.
- develop a strategy for periodic review of selected contracts for use in evaluating contractors compliance with established contract terms and assessing the accuracy of costs reported or claimed for reimbursement. These audits and evaluations will also help evaluate the adequacy of internal CPB procedures and alert us to the need to modify our coverage of CPB internal procurement and contract management practices.

CPB Internal Operations – The OIG will also work with CPB management to inventory its financial and management controls utilized to initiate and carry out the Corporation's day-to-day operations. Based on an assessment of the relative risk and significance, the OIG will selectively chose activities in need of audit or review from among the following:

- Governance and Executive Management
- Financial Management
- Human Resources
- Computer Security
- Program/Project Management in respect to
 - Radio Operations and Programming
 - TV Systems Development
 - TV Programming
 - Education
- General Counsel
- Communication

Communicate

We alert Corporation, Congressional, and prosecutorial officials to emerging issues and problems that could affect CPB programs and operations. We do this through written work products, such as our Semiannual Reports to Congress, audit, evaluation, or investigative reports, as well as meetings, briefings, and congressional testimony. We produce special reports to assist stakeholders in identifying areas of particular risk and to advise them of areas where they should be alert to help detect and prevent possible fraud, waste, and mismanagement.

Review

We coordinate with management to determine if appropriate actions have been taken to address the opportunities for improvement and corrective actions needed to deal with the problems or deficiencies we have identified in the course of our audits, evaluations, or investigations.

How we measure our progress:

We measure our progress in achieving Goal One based on completion of assignments included in our annual work plan. Each assignment is judged based on whether it provides CPB management and the Board with valuable information regarding corporate operations. Particular focus is given to assignments, which identify areas where CPB needs to improve operations in relation to corrective actions agreed to and actually implemented.

GOAL 2

Build stronger working relationships with CPB and others

Goal Two focuses on how well we work with CPB, the Board of Directors, Public Broadcasting stakeholders, others in the audit/investigative community, and representatives of Congress. Through enhanced coordination and information sharing activities, the OIG helps involved parties better understand the problems and challenges facing CPB. These efforts help provide the knowledge base necessary for informed and appropriate decisions regarding the impact of corrective actions and the adequacy of procedures to safeguard corporate assets and improve the efficiency, economy, and effectiveness of public broadcasting operations.

How we achieve this goal:

Focus

The OIG and its staff have many years of experience and expertise in evaluating operations and assessing the adequacy of internal controls and procedures utilized in carrying out public programs. Besides conducting the audits and investigations planned, we can assist CPB and its Board by providing assistance and advice as the Corporation moves forward with new reinvention initiatives or the initiation of new programs. In addition, we can assist stakeholders charged with administering or carrying out CPB initiatives to understand and avoid potential pitfalls identified in OIG audits and reviews. Working cooperatively with the audit and investigative communities, we can also focus on problems, which are often more general in nature and need cooperative approaches in identifying underlying causes and corrective actions, particularly when issues cross multiple Federal programs or require Congressional action through legislation.

Examine

In order to accomplish this goal, OIG management and staff look for opportunities to establish improved working relations with various constituencies. We need to assist management when they initiate task forces or working groups to evaluate operations or review procedures. OIG efforts in these situations could include providing assistance and advice to help improve operations, without extensive investment in audit analysis and reporting efforts. Additionally, we can assist by working cooperatively with Congress and other audit and investigative organizations, to provide insight into CPB and its operations. Finally, by sharing the results of our various initiatives, the OIG can provide CPB staff and public broadcasting stakeholders with insight into the pitfalls to be avoided in administering CPB programs; but also, insights to help them prevent or detect possible waste, fraud, and abuse in CPB programs.

Communicate

We keep management and outsiders advised of the OIG's commitment to improving operations through our planned work and the cooperative involvement of staff members in various aspects of CPB operations by contributing to the success of corporate improvements. We take active roles in belonging to various professional organizations and actively work to improve the profession by participating in projects and providing input and advice wherever appropriate. We meet periodically with members of Congress and Congressional staff to keep them advised of the results of OIG initiatives and our availability to assist them in getting answers to questions regarding CPB issues. Additionally, we periodically brief management the Board of Directors and its various Committees and, as appropriate, Public Broadcasting stakeholders on these efforts.

Review

We coordinate internally to keep staff aware of the efforts ongoing to ensure that information is shared and the OIG functions as a team in supporting improvement initiatives. We coordinate with staff at CPB and other professionals to ensure necessary understanding of underlying facts and rationale being used to assess corrective actions recommended and the adequacy of implementation.

How we measure our progress:

We measure our progress in achieving Goal Two based on the level of continuing staff involvement in improvement initiatives and professional activities. Each involvement is evaluated by reviewing the feedback received as a result of our contributions. Specifically, we consider what improvements resulted from our involvement and how we contributed to them.

GOAL 3

Ensure quality and excellence in OIG organization

Goal Three provides the foundation for our capacity to achieve the other two goals and successfully fulfill our mission. “Quality” is providing products and services that adhere to professional standards and advance our first and second goals. “Excellence” is providing those products and services in a timely, efficient, and effective manner.

How we achieve this goal:

Focus

There are four essential areas on which we must focus if we are to ensure quality and excellence in our organization. These are staffing, employee development, communication, and innovation. A highly skilled and motivated staff is our most important asset. All staff must have the knowledge, skills, and ability to perform their duties. We must know how to work together effectively. Relevant information and evidence must be gathered, properly analyzed, and communicated in a form and timeframe that facilitates our staff’s ability to carry out their responsibilities. We operate in a dynamic and changing environment that requires innovation and creativity.

Examine

In order to effectively examine issues under review, we must have personnel possessing audit, investigative, and analytical skills. In this regard, we recruit and retain a qualified, motivated, and diverse workforce. We provide the training needed to ensure that all professional standards are met and provide assignments that develop and utilize the employee’s knowledge and skills. To meet the increasing challenges from new techniques and technology, we ensure that the staff has the ability and resources to access information they need to effectively plan and execute their assignments. We employ the latest technology and develop new approaches to accomplish our work.

Communicate

We provide all staff with information about our mission and how they contribute to its achievement. We maintain a professional environment where open and timely discussion is encouraged throughout the organization. We invite staff to seek out new technology, which might help us improve operations and work to find new approaches to use that technology to help us better perform our mission.

Review

We conduct internal quality reviews to insure our products meet OIG requirements. In addition, we participate in the peer review process of the President's Council on Integrity and Efficiency. Peer review assesses whether we have set up and are operating an effective system of quality assurance that ensures our audit work meets professional standards. We stay up to date on changes made in accounting and professional audit standards. We update OIG policies and procedures to ensure we understand the importance of standards changes, provide necessary training to our staff, and monitor the work performed by our staff to ensure compliance with professional standards. We review comments by the Corporation and others about our work.

How we measure our progress:

The ultimate measure of our progress toward Goal Three is achieving the other two goals. In the interim, we monitor our staffing levels to see that all positions are filled in a timely and effective manner. In addition, we work to train staff to be able to accomplish multiple tasks, so vacancies do not impede our ability to accomplish critical work. We provide continuing professional education to maintain professional certifications and improve our ability to utilize technological advancements in accomplishing our work.

We work in a team environment whereby each staff member contributes his or her own expertise to our collective accomplishments. We seek to incorporate new techniques and technology in improving our efficiency and effectiveness in providing audit, investigative, and assistance service to CPB.

Key External Factors **That May Affect Achievement Of Our Goals**

Below we list key factors beyond our control that could affect our achieving the goals outlined in this strategic plan.

Unprogrammed requirements – OIG may be assigned tasks from external sources that are either nondiscretionary or unplanned, but deemed necessary, i.e. as new legislative mandates, Congressional hearings and inquiries, Corporation requests, government-wide reviews, and *qui tam* cases. In preparing this strategic plan, we took into consideration the current legislatively mandated work. In preparing our annual work plan, we estimate the workload for unprogrammed requirements based on past history.

Limitations of our authority – It is not within our authority to implement our recommendations or collect monetary sanctions imposed as a result of our audits, evaluations, investigations, or other work. CPB management is responsible for making such decisions. Likewise, the outcome of referrals to the Justice Department, for civil or criminal proceedings, is outside our authority. Our credibility increases the acceptance of our results by others. Our credibility is based on the independence, objectivity, and professional quality of our work.

Funding – Our success depends on the ability to fund a skilled work force and to provide that work force with the tools necessary to effectively perform our work.

Staffing – We have highly trained professional staff consisting of auditors, evaluators, lawyers, and administrative staff. These skills are in demand in both the public and private sectors. Consequently, vacancies are often difficult and time consuming to fill, which could affect our ability to meet all our goals.



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