

September 19, 2025

To: Donna Joe, Vice President and Deputy General Counsel  
Kathy Merritt, Executive Vice President and Chief Operating Officer

From: Kimberly A. Howell, Inspector General

 Digitally signed by  
Kimberly Howell  
Date: 2025.09.19  
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Subject: Evaluation of KSLU-FM, Licensed to Southeastern Louisiana University, Hammond, Louisiana, Compliance with Selected Communications Act and General Provisions Transparency Requirements, Report No. ECR2507-2518

We have completed an unannounced evaluation of compliance with selected requirements of the 2025 Corporation for Public Broadcasting (CPB) Community Service Grant (CSG) awarded to KSLU-FM, licensed to Southeastern Louisiana University, Hammond, Louisiana. Our specific objectives were to verify compliance with eleven requirements of the Communications Act of 1934, as amended (Act), for open and closed meetings and open financial records, as well as selected provisions of the CSG General Provisions and Eligibility Criteria (General Provisions) for transparency as presented in Exhibit A. Background information on the station and CSG program can be found in Exhibit B.

Based on our review of KSLU-FM's website on February 20, 2025, and the station's response to our preliminary observations, we found the station was compliant with six of the seven applicable requirements. The remaining four requirements were not applicable because there were no closed meetings of the governing board or board committees during the past twelve months that involved public broadcasting business and the station was not required to have a Community Advisory Board.

Specifically, we found that KSLU-FM:

- was not compliant with posting the most recent FY 2024 audited financial statements (AFS) on the station's website.

In response to our Preliminary Observations issued on April 14, 2025, the station took corrective action and posted the audit report to the station's website. The station attributed the error to the backlog at the Louisiana State Legislative Auditor's Office in processing the audit report.

In response to our draft report, KSLU management agreed that the AFS was not posted to the website on the date of our website review. KSLU-FM is currently compliant with this requirement and we do not have any recommendations. The station's response to the draft report is presented in Exhibit D.

We initiated this evaluation to address station accountability as identified in our Annual Plan. We conducted our evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Inspection and Evaluation*. We have summarized our KSLU-FM website review on Exhibit A, provided background on KSLU-FM, and the CSG program on Exhibit B, and provided our evaluation scope and methodology on Exhibit C.

## **FINDING**

### ***Public Access to Audited Financial Statements Report***

The most recent FY 2024 audited financial statements report was listed on the station's website but without a link to the report. The FY 2023 audited financial statements was available on the website.

CPB's 2025 Radio Community Service Grants General Provisions and Eligibility Criteria, Section 2. C. requires the following:

**C. Open Financial Records:** The Act requires stations to make available to the public their annual financial and audit reports and other related financial information they are required to provide to CPB (47 U.S.C. § 396(k)(5) and § 396(l)(3)(b)). CPB also requires Grantee post the following documents on its station website: ...

1. the most recent audited financial statement or unaudited financial statement for stations exempt from providing audited financial statements;

CPB Act Compliance - III. Open Financial Records, Section E.

KSLU-FM had not posted its FY 2024 audited financial statements to its website as of the date of our review on February 20, 2025. After receiving our Preliminary Observations dated April 14, 2025, the station's General Manager immediately posted the FY 2024 audited financial statements to the station's website, which we subsequently verified.

KSLU-FM is currently compliant with this requirement, and consistent with CPB guidance issued to all CSG recipients on August 25, 2025, on Community Service Grants for reporting FY 2024 financial information. We did not make any recommendations.

## Summary of KSLU-FM Website Review as of February 20, 2025

Requirements	Met	Not Met
1) Seven-day advance notice of governing body meeting:	X	
a) available on website		
b) available by other means		
2) Seven-day advance notice of board committee meetings:	X	
a) available on website		
b) available by other means		
3) Seven-day advance notice of CAB meetings:	N/A	
a) available on website		
b) available by other means		
4) If closed meetings were held, was documentation prepared explaining the basis for closing meeting in accordance with the Act:	N/A	
a) available on website		
b) available at central office		
5) If closed meeting documentation was prepared, was it available within 10-days of the closed meeting	N/A	
6) Most recent AFR available on website	X	
7) Most recent audited financial statements on website		X
8) Senior/executive management information on website	X	
9) Governing body members on website	X	
10) CAB members on website	N/A	
11) Grantee's annual report on local content and services included in the grantee's current 2024 SAS on its content and services that serve local needs; and analysis about the reach and impact of the local services in its community.		
i. on website		
ii. at central office	X	

## **Background**

KSLU-FM is a non-commercial educational radio station in Hammond, Louisiana owned and operated by Southeastern Louisiana University. The radio station's city-grade signal reaches a 10-mile radius and is often heard from Denham Springs to Covington to Kentwood. Many of the announcers are communication students at Southeastern training for careers in the broadcast industry. KSLU-FM strives to serve both the Southeastern and surrounding communities. The broadcast schedule offers a vast array of non-commercial programs which entertain and educate. KSLU-FM offerings include local talk shows, news updates and SLU sports broadcasts, along with campus and community activities. KSLU-FM is the station in the local market playing album-oriented classic rock, blues, and Louisiana artists.

KSLU-FM's mission is to provide entertaining and informative on-air programming for both Southeastern Louisiana University and the broader Hammond community while providing a learning environment designed to attract and enable qualified students to gain the skills needed to work professionally in the communications field. KSLU-FM began operation in 1974 as a radio club at Southeastern Louisiana College operating at ten watts of power. Thanks to support from the Student Government Association and self-assessed fees of the student body, in 1983 the station qualified for membership in the Corporation for Public Broadcasting. Since that time the station has increased power to 3,000 watts.

### ***CPB's Community Service Grant Program***

The Act provides that specific percentages of the appropriated funds CPB receives annually from the United States Treasury must be allocated and distributed to licensees and permittees of public TV and radio stations. CPB distributes these funds through its CSG program. Grant award amounts are based in part on the amount of Non-Federal Financial Support (revenues) claimed by all stations on their Annual Financial Report (AFR) submitted to CPB.

In addition to the annual filing of a station's AFR for radio and/or television, the chief executive of the station and a licensee official annually certify to CPB the station's compliance with Act requirements and selected General Provisions requirements in the legal agreement awarding the station CSG funds. These certifications specifically address open and closed meetings, open financial records, Community Advisory Board, CPB Employment Statistical Report, and donor information requirements under Section IV Communications Act Compliance of the agreement. Station officials responsible for closed meetings and the CPB Employment Statistical Report requirements are identified in the grant agreement. The certification also includes Website Postings Required under Section V. Selected General Provisions requirements of the agreement.

### **Scope and Methodology**

We performed an evaluation of KSLU-FM's compliance with selected provisions of the Act, grant certification, and CSG General Provisions requirements. Our specific objectives were to verify compliance with selected Act requirements for open and closed meetings and open financial records, as well as 2025 General Provisions for transparency. The scope of the evaluation included review of the information posted on the station's website as of February 20, 2025, as well as information provided in response to our Preliminary Observations issued on April 14, 2025.

We reviewed corporate policies, records, and documents supporting the station's compliance with the Act requirements to provide advance notice of public meetings, closed meeting disclosures, and make financial information available to the public. We reviewed the station's website and policies to determine its compliance with CPB's transparency requirements. We also reviewed CPB's Integrated Station Information System (ISIS) to determine if the evaluated information made available to the public was the most recent information submitted to CPB. In addition, we verified with station management that board and management listings posted to its website were current.

Our fieldwork was conducted from February 20, 2025, through April 16, 2025, and our evaluation was performed in accordance with the Council of the Inspectors General on Integrity and Efficiency *Quality Standards for Inspection and Evaluation*.



August 25, 2025

William J. Richardson, III  
Deputy Inspector General  
Corporation for Public Broadcasting  
401 Ninth Street NW  
Washington, DC 20004-2129

Re: Evaluation of KSLU-FM, Licensed to Southeastern Louisiana University, Hammond, Louisiana, Compliance with the Selected Communications Act and General Provisions Transparency Requirements, Draft Report No. ECR2507-XXXX

Dear Mr. Richardson:

We have received the Inspector General's draft report concerning the evaluation of KSLU-FM's compliance with the selected Communications Act and General Provisions transparency requirements.

Upon full review, we concur with the report's findings. KSLU-FM did not receive an approved FY24 audit report from the Louisiana Legislative Auditor's Office until April 2, 2025. The report was posted to the radio station's website, [www.LionUpRadio.org](http://www.LionUpRadio.org), shortly thereafter.

The staff of KSLU-FM wishes to thank the Corporation for Public Broadcasting for its support of both our station, and other public broadcasting stations like it, throughout its history.

Sincerely,

Damon Sunde

Assistant Athletic Director for Broadcast Services (KSLU General Manager)

Attachment

cc: Cheryl Hall, Executive Director of Sponsored Research and Programs