



UNITED STATES GOVERNMENT
FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF INSPECTOR GENERAL

MEMORANDUM

DATE: September 7, 2023

TO: Chief, Wireline Competition Bureau
Managing Director

FROM: Acting Inspector General *Sharon R. Diskin*

SUBJECT: Performance Audit for the Orange County Public Libraries Universal Service E-Rate Schools and Libraries Program Disbursements Related to Funding Year 2020 (Report No. 22-AUD-11-03)

The Office of Inspector General (OIG) is providing the final audit report for the performance audit of Orange County Public Library (Beneficiary No. 143779), a Universal Service Fund (USF) Schools and Libraries (also known as E-rate) program beneficiary (Report No. 22-AUD-11-03). OIG contracted with KPMG LLP, to perform the audit. The OIG contracted for this audit consistent with its authority under the Inspector General Act of 1978, as amended, including, but not limited to sections 2(1), 4(a)(1) and (5). The audit is not intended as a substitute for any agency regulatory compliance review or regulatory compliance audit.

KPMG's objectives were to (1) determine if the District complied with FCC rules and orders applicable to the Universal Service Fund (USF) E-rate program; and (2) report on potential instances of fraud, waste and/or abuse, if applicable. The scope of the performance audit was July 1, 2020 through June 30, 2021.

KPMG did not identify any findings or instances of non-compliance. Additionally, KPMG identified no potential instances of fraud, waste, and/or abuse.

KPMG is wholly responsible for the attached audit report and the conclusions expressed therein. The OIG monitored KPMG's performance throughout the audit and reviewed KPMG's audit report and related audit documentation. Our review did not disclose any instances where KPMG did not comply in all material respects with generally accepted government auditing standards.

We appreciate the collaboration and courtesies extended to KPMG LLP during the audit. If you have any questions or concerns regarding this audit report, please contact Sophie Jones, Assistant Inspector General for Audit, at (202) 418-1655 or Sophila.Jones@fcc.gov or Robyn Williams, Deputy Assistant Inspector General for Audit, at (202) 418-7890 or Robyn.Williams@fcc.gov.

Attachment: Final Audit Report (Report No. 22-AUD-11-03, Performance Audit for the Orange County Public Libraries Universal Service E-Rate Schools and Libraries Program Disbursements Related to Funding Year 2020)

cc: Chief Financial Officer
Chief of Staff, Office of Managing Director