

Independent Accountant's Report

We have examined, for Central Michigan University Public Broadcasting Network, a department of Central Michigan University, management's assertion that the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support (NFFS) for the fiscal year ended June 30, 2022 is presented in accordance with CPB's *Fiscal Year 2022 Financial Reporting Guidelines* governing the amounts reported as NFFS. Central Michigan University Public Broadcasting Network's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to this engagement.

In our opinion, management's assertion that the Schedule of Non-Federal Financial Support of Central Michigan University Public Broadcasting Network for the fiscal year ended June 30, 2022 is presented in accordance with CPB's *Fiscal Year 2022 Financial Reporting Guidelines*, governing amounts reported as NFFS, is fairly stated in all material respects.

This report is intended solely for the information and use of the Corporation for Public Broadcasting and management of Central Michigan University Public Broadcasting Network and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

February 7, 2023