



**WISCONSIN LEGISLATIVE AUDIT BUREAU
AUDIT SUMMARY**

Report 98-19

December 1998

WHA Television

We have completed a financial audit of WHA Television for the year ended June 30, 1998. We performed the audit at the request of the University of Wisconsin-Extension to fulfill audit requirements of the Corporation for Public Broadcasting. The Corporation requires audited financial statements of public broadcasting entities to determine future funding levels.

WHA Television is licensed to the Board of Regents of the University of Wisconsin System and is operated by the University of Wisconsin-Extension. WHA Television received over \$12.9 million in support and revenue during fiscal year 1997-98, including state support, member contributions, funding from the Corporation for Public Broadcasting, and various other grants.

A new accounting standard requires governmental entities to include a note disclosure on their year 2000 readiness, which WHA Television has included in its financial report. However, because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 or thereafter. As a result, we have qualified the independent auditor's report because, in our judgment, it is not possible to obtain sufficient audit evidence to support year 2000 disclosures. The qualification is not intended to raise concerns about WHA Television's year 2000 readiness but, rather, to indicate that we do not believe it is possible to verify disclosures about its readiness.

[full report](#)