



**Alabama
Educational
Television Commission
and the Alabama Educational
Television Foundation Authority
Birmingham, Alabama**

October 1, 2019 through September 30, 2024

Filed: October 31, 2025

ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Alabama Educational Television Commission and the Alabama Educational Television Foundation Authority, Birmingham, Alabama, for the period October 1, 2019 through September 30, 2024. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

A handwritten signature in blue ink that reads "Brooke O'Rear".

Brooke O'Rear
Examiner of Public Accounts

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Department of
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EXAMINER'S SUMMARY

**Alabama Educational Television Commission and the
Alabama Educational Television Foundation Authority
October 1, 2019 through September 30, 2024**

PURPOSE AND SCOPE OF EXAMINATION

This report presents the results of an examination of the Alabama Educational Television Commission (the "Commission") and the Alabama Educational Television Foundation Authority (the "Foundation") and a review of the Commission and Foundation's compliance with applicable laws and regulations of the State of Alabama. This examination was conducted in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12. The examination was performed to determine whether the public officers, agents, and employees of the Commission and Foundation properly and lawfully accounted for all money and other public assets or resources received, disbursed, or in the custody of the Commission and Foundation.

This examination included procedures to determine whether the Commission and Foundation complied with the state laws and regulations that pertain to their financial transactions; personnel; safeguarding of state-owned assets, property, and resources; information dissemination, processing, and retention; and official actions, rulemaking procedures, and meetings. The Commission and Foundation's internal control policies and procedures relating to the areas listed above were also reviewed; however, this examination did not encompass managerial and operational matters, such as whether the Commission and Foundation accomplished their missions or their regulatory, enforcement, investigative, or other oversight activities in an efficient, fair, timely, or legal manner.

The missions and purposes of the Commission and the Foundation are described in the accompanying Agency Overview.

RESULTS OF THE EXAMINATION

Nonconsumable personal property in the custody of the Commission was compared with the property records maintained by the Property Inventory Control Division of the State Auditor's Office as required by the *Code of Alabama 1975*, Section 36-16-9. Testing revealed no discrepancies.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable laws and regulations.

EXIT CONFERENCE

An exit conference was held on October 1, 2025. Individuals in attendance were: Wayne Reid, Executive Director; Melissa Austin, Deputy Director/Chief Financial Officer; Mary Ann Woods, Accounting Manager; and Lorraine Fancher, Executive Assistant; along with Mistie Beam and Brooke O’Rear representing the Department of Examiners of Public Accounts.



Department of
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AGENCY OVERVIEW

**Alabama Educational Television Commission and the
Alabama Educational Television Foundation Authority
October 1, 2019 through September 30, 2024**

The Alabama Educational Television Commission, (the “Commission”) was established in 1953 and operates under the authority of the *Code of Alabama 1975*, Sections 16-7-1 through 16-7-6. The Commission consists of seven members, one from each congressional district. By law, the Commission supervises the operational entity known as Alabama Public Television, designates the locations of educational stations, and makes the rules and regulations to govern the operations and programs of such stations.

The Commission appoints the Executive Director who supervises the operational entity known as Alabama Public Television. Approximately 42 employees who are appointed within the provisions of the state merit system are employed by the Commission. The staff includes a deputy director, a director of engineering, a director of educational services, and a radio station manager.

The Commission surveys and appraises the need for an overall plan to make television available for noncommercial educational use. It is specifically charged with the duty of controlling and supervising the use of channels reserved by the Federal Communications Commission to Alabama for noncommercial educational use.

The Commission may own and operate television stations or contract for their use. It may appoint necessary agents and employees as well as delegate its duties and powers when appropriate.

The Commission operates from one Education Trust Fund account and from one special revenue fund, both maintained in the State Treasury.

The Alabama Educational Television Foundation Authority (the “Foundation”) is considered a related party to the Alabama Educational Television Commission. The Foundation was established in 1982 under the provisions of the *Code of Alabama 1975*, Sections 16-7A-1 through 16-7A-8. Activities of the Foundation consist of fund raising and promotion of educational and public broadcasting. It is specifically prohibited from carrying on propaganda or otherwise attempting to influence legislation or engaging in political campaigns. The Foundation consists of thirteen members appointed by the Commission. Foundation members include one representative from each congressional district, the Commission’s Executive Director as an ex-officio, non-voting member, and five members selected from the state-at-large from persons with expertise in broadcasting or investments.

The Foundation operates from numerous checking, savings, and investment accounts maintained in various financial institutions, bank trust departments, and investment firms throughout Alabama, primarily in the Birmingham area. It has approximately 55 employees who are appointed by the Foundation. Foundation employees receive benefits similar, but not exactly, as state employees.

The primary source of revenue for the Foundation is from contributions from individuals; however, the Foundation also receives grants made to Alabama Public Television (APT) from commercial enterprises and trusts, and the Corporation for Public Broadcasting.

Related party transactions and activities between the Commission and the Foundation include, but are not limited to, the following:

- ◆ All members of the Foundation are appointed by the Commission.
- ◆ All Commission members are Foundation members.
- ◆ The Commission employs an accountant to maintain the Foundation’s accounting records.
- ◆ The Commission provides office space for Foundation employees at no charge to the Foundation.
- ◆ Audited financial statements determine funds to be received from the Corporation for Public Broadcasting. The financial statements for the Foundation and Commission are combined for this purpose.
- ◆ Equipment purchased by the Foundation may either be gifted to the Commission or retained by the Foundation.
- ◆ Legal fees relating to APT may be paid by either the Commission or the Foundation.

The Alabama Public Television Foundation (APTF) is a separate private foundation created solely to raise funds for the benefit of the APT and is a tax-exempt entity under Internal Revenue Code 501(c)(3). The operations and overall compliance of APTF was **not** included in our review; however, the combined financial operations of Alabama Public Television, including the Commission, Foundation and APTF, are audited annually by an independent certified public accountant.

Additional information on the Commission can be found on their website at www.aptv.org.

Other Information

Commission Members and Officials
Alabama Educational Television Commission
October 1, 2019 through September 30, 2024

Commission Members		Term Expires
Hon. Ferris W. Stephens, Chairman	6th Congressional District	2029
Hon. Bebe Williams, Vice-Chairman	5th Congressional District	2033
Hon. J. Holland, Secretary	4th Congressional District	2025
Hon. Harvey L. Barnett	1st Congressional District	2033
Hon. Tijuanna Adetunji	2nd Congressional District	2029
Hon. Pete Conroy	3rd Congressional District	2030
Hon. William A. Green, Jr.	7th Congressional District	2027
<u>Officials</u>		
Wayne Reid	Executive Director Alabama Educational Television Commission 2112 11th Avenue South Suite #400 Birmingham, AL 35205 (205) 328-8756	Indefinite
Phil Hutcheson	Interim Executive Director	1/31/2023
Roy J. Clem	Executive Director	12/1/2019

Foundation Authority Members
Alabama Educational Television Foundation Authority
October 1, 2019 through September 30, 2024

Foundation Members		Term Expires
Hon. Barry Copeland	Chairman	2028
Hon. Tijuanna Adetunji	Vice-Chairwoman	2029
Hon. J. Holland	Secretary	2025
Hon. Harvey L. Barnett	Member	2033
Hon. Pete Conroy	Member	2030
Hon. Johnny L. Curry	Member	2027
Hon. Allen Mendenhall	Member	2027
Hon. Douglas L. Ragland	Member	2026
Hon. Ferris W. Stephens	Member	2029
Hon. Bebe Williams	Member	2033
Hon. William A. Green, Jr.	Member	2027
Wayne Reid, Commission Executive Director	Ex-Officio Member	Indefinite
Phil Hutcheson, Commission Interim Executive Director	Ex-Officio Member	1/31/2023
Roy J. Clem, Commission Executive Director	Ex-Officio Member	12/1/2019