

Independent Accountant's Report

Board of Regents
University of Nebraska
Lincoln, Nebraska

We have examined management of KVNO-FM's assertion, included in the accompanying Corporation for Public Broadcasting (CPB) Schedule of Non-Federal Financial Support, that KVNO-FM, a public telecommunications entity operated by the University of Nebraska at Omaha, complied with the CPB's Fiscal Year 2024 Financial Reporting Guidelines governing the amounts reported as Non-Federal Financial Support (NFFS) during the year ended June 30, 2024. KVNO-FM'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 other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that KVNO-FM, a public telecommunications entity operated by the University of Nebraska at Omaha, complied with the CPB's Fiscal Year 2024 Financial Reporting Guidelines governing the amounts reported as NFFS during the year ended June 30, 2024, is fairly stated, in all material respects.

This report is intended solely for the information and use of the management of KVNO-FM, the management of the University of Nebraska at Omaha, the Board of Regents and the Corporation for Public Broadcasting and is not intended to be and should not be used by anyone other than these specified parties.

Forvis Mazars, LLP

Omaha, Nebraska
January 13, 2025