



NATIONAL ENDOWMENT FOR THE  
**Humanities**

OFFICE OF INSPECTOR GENERAL

August 29, 2018

**RETURN RECEIPT REQUESTED**

Board of Directors  
Maine Humanities Council  
674 Brighton Avenue  
Portland, ME 04102  
Attn: [REDACTED], Chair

OIG Report Number: OIG-18-08 (DR)

Dear Board Members:

The National Endowment for the Humanities (NEH) Office of Inspector General (OIG) has completed a desk review of the single audit report prepared by Runyon Kersteen Ouellette (the "IPA"), which includes Federal assistance programs administered by Maine Humanities Council (the "Council") during the organization's fiscal year (FY) ended October 31, 2017. The independent auditors previously furnished a copy of their audit report dated February 19, 2018, to the Council. The Federal Audit Clearinghouse accepted the single audit reporting package on March 16, 2018. The IPA issued unmodified opinions<sup>1</sup> regarding the financial statements and compliance with Federal requirements. Furthermore, the IPA issued no written findings in conjunction with the single audit.

Our review was limited to an examination of the single audit reporting package, email exchanges with the Executive Director of the Council, a limited review of select IPA workpapers, and review of applicable NEH grant files and accounting records. We did not perform a comprehensive examination of the underlying audit documentation to evaluate the adequacy of the audit work performed; rather, we used the *Guide For Desk Reviews of Single Audit Reports (2016 Edition)*, as issued by the Council of Inspectors General on Integrity and Efficiency (CIGIE), to determine whether the reporting package meets the core reporting requirements stipulated by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR Part 200). Based on our review, we can assign a rating of either a **Pass**, **Pass with Deficiencies**, or **Fail**. Audit reports receiving a **Fail** rating require corrective action.

We assigned a rating of **Pass** to the FY 2017 reporting package. We determined that the audit report meets Federal reporting requirements, as evidenced by the lack of any noted exceptions. Accordingly, our office is accepting this single audit report in its current form and no corrective action deemed necessary.

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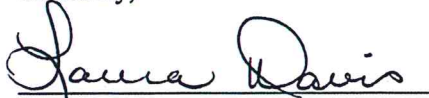
<sup>1</sup> **Unmodified opinion.** The opinion expressed by the IPA upon concluding that the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework. An unmodified opinion represents the highest level of assurance the IPA can provide that the Council's financial statements as a whole are free from material misstatement, whether due to fraud or error.

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Please be advised that we are sending a copy of this letter to the Principal at Runyon Kersteen Ouellette to inform him of the results of our review.

If you have any questions concerning this letter or need accounting assistance, please contact Mr. Daniel M. Gelfand at (202) 606-8353 or via email at [dgelfand@neh.gov](mailto:dgelfand@neh.gov).

Sincerely,



Laura Davis  
Inspector General

**Distribution List:**

Auditor:

 Principal  
Runyon Kersteen Ouellette  
20 Long Creek Drive  
South Portland, ME 04106