



NATIONAL ENDOWMENT FOR THE  
**Humanities**

OFFICE OF INSPECTOR GENERAL

May 2, 2017

**RETURN RECEIPT REQUESTED**

Board of Directors  
Minnesota Humanities Center  
987 Ivy Avenue East  
Saint Paul, MN 55106-2046  
Attn: [REDACTED], Chair

OIG Report Number: OIG-17-03 (DR)

Dear Board Members:

We have completed a Desk Review of the single audit report prepared by Mahoney Ulbrich Christiansen Russ P.A., which includes the Federal assistance program administered by the Minnesota Humanities Center (the "Council"), for the fiscal year (FY) ended October 31, 2015. The independent auditor (IPA) previously furnished a copy of their audit report dated March 16, 2016, to the Council and submitted the related reporting package to the Federal Audit Clearinghouse. The IPA issued unmodified opinions<sup>1</sup> regarding the financial statements and compliance with Federal requirements. Furthermore, no written findings were issued in conjunction with the single audit.

Our review was limited to an examination of the audit report, email exchanges with the Executive Director and Chief Operating Officer of the Council, and review of applicable NEH grant files and accounting records. We did not examine the underlying audit documentation to evaluate the adequacy of the audit work performed; rather, the *Guide for Desk Reviews of OMB Circular A-133 Audit Reports (2015 Edition)*, issued by the Council of Inspectors General on Integrity and Efficiency (CIGIE), was used to determine whether the audit report meets the core reporting requirements stipulated by Office of Management and Budget (OMB) Circular A-133. Audit reports receiving a *Fail* rating require corrective action.

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> An unmodified opinion represents the IPA's highest level of assurance, indicating that the audited entity's financial statement presentation (to include Federal grant activity) materially complies with applicable accounting principles and Federal requirements stipulated in OMB Circular A-133: *Audits of States, Local Governments, and Non-Profit Organizations*.

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Please be advised that we are sending a copy of this letter to Mahoney Ulbrich Christiansen Russ P.A. to inform the IPA 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:**

, Officer  
Mahoney Ulbrich Christiansen Russ P.A.  
10 River Park Plaza, Suite 800  
Saint Paul, MN 55107