



NATIONAL ENDOWMENT FOR THE  
**Humanities**

OFFICE OF INSPECTOR GENERAL

February 29, 2016

**RETURN RECEIPT REQUESTED**

Board of Directors  
Humanities Montana  
311 Brantly Hall  
Missoula, MT 59812  
Attn: [REDACTED] – Chair

OIG Report Number: OIG-16-02 (DR)

Dear Board Members:

We have completed a Desk Review of the single audit report prepared by Junkermier • Clark • Campanella • Stevens • P.C., which includes the Federal assistance programs administered by Humanities Montana (the “Council”), for the year ended October 31, 2014. The independent auditor (IPA) previously furnished a copy of their audit report, dated January 13, 2015, 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, an email exchange with the Executive Director 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.

Please be advised that we are sending a copy of this letter to the audit partner at Junkermier • Clark • Campanella • Stevens • P.C. to inform him of the results of our review.

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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 auditing standards and Federal requirements stipulated in OMB Circular A-133: *Audits of States, Local Governments, and Non-Profit Organizations*.

Letter to the Board  
February 29, 2016  
Page 2

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:**

██████████ Shareholder  
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