



NATIONAL ENDOWMENT FOR THE

Humanities

OFFICE OF INSPECTOR GENERAL

July 30, 2013

RETURN RECEIPT REQUESTED

Board of Directors
Humanities Iowa
100 Library Room 4039
Iowa City, IA 52242-1420
Attn: [REDACTED], Board President

OIG Report Number: OIG-13-10 (DR)

Dear Board Members:

We have completed our desk review of the single audit report prepared by Winkel, Parker & Foster, CPAs, which includes the Federal assistance programs administered by Humanities Iowa (the "Council"), for the year ended October 31, 2012. The independent auditors (IPA) previously furnished a copy of their audit report to the Council and submitted the related reporting package to the Federal Audit Clearinghouse (FAC). The IPA issued an unqualified opinion (both financial statements and single audit) with no reportable current year findings.

Our review was limited to an examination of the IPA's audit report and email exchanges with the audit partner. We did not examine the underlying audit documentation to evaluate the adequacy of the audit work performed; rather, the single audit desk review guide (2010 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 determined to be *technically deficient* or *unacceptable* require corrective action.

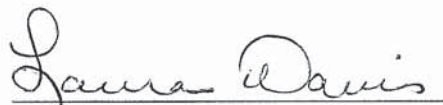
We determined that the audit report meets Federal reporting requirements as evidenced by the lack of any noted exceptions. Accordingly, our office is accepting this single audit report in its current form and no corrective action deemed necessary.

Please be advised that we are also sending this letter to the audit partner at Winkel, Parker & Foster to inform him of the results of our review.

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If you have any questions concerning this letter or need accounting assistance, please contact Mr. Steve Elsberg at (202) 606-8353 or via email at selsberg@neh.gov.

Sincerely,

A handwritten signature in cursive script that reads "Laura Davis". The signature is written in black ink and is positioned above a horizontal line.

Laura Davis
Inspector General

Distribution List:

Auditor:

██████████ *Audit Partner*
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