



NATIONAL ENDOWMENT FOR THE
Humanities

OFFICE OF INSPECTOR GENERAL

August 29, 2014

RETURN RECEIPT REQUESTED

Board of Directors
Ohio Humanities Council
471 East Broad Street, Suite 1620
Columbus, OH 43215-3857
Attn: [REDACTED] Board Chair

OIG Report Number: OIG-14-07 (DR)

Dear Board Members:

We have completed a Desk Review of the single audit report prepared by Rea & Associates, CPAs, which includes the Federal assistance programs administered by the Ohio Humanities Council (the "Council"), for the year ended October 31, 2013. The independent auditors (IPA) previously furnished a copy of their audit report, dated March 27, 2014, to the Council and submitted the related reporting package to the Federal Audit Clearinghouse (FAC). The IPA issued unmodified opinions¹ regarding the financial statements and Federal compliance. Furthermore, no written findings were issued in conjunction with the single audit.

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 Rea & Associates to inform him of the results of our review.

¹ 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 of Directors
August 29, 2014
Page 2

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,



Laura Davis
Inspector General

Distribution List:

Auditor:

████████████████████, *Audit Principal*

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