NATIONAL ENDOWMENT FOR THE HUMANITIES

OFFICE OF INSPECTOR GENERAL

June 23, 2026

Via FedEx

Board of Directors
Humanities Tennessee
615 Main Street, Suite B19
Nashville, TN 37206
Attn: [redacted], Chair

OIG Report Number: OIG-26-03 (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 Blankenship CPA Group, PLLC, (the "IPA"), which includes Federal assistance programs administered by Humanities Tennessee (the "Council"), during the organization's fiscal year (FY) ended June 30, 2025. The independent auditors (IPA) previously furnished a copy of their audit report dated December 18, 2025 to the Council. The Federal Audit Clearinghouse accepted the single audit reporting package on March 9, 2026.

The IPA issued unmodified opinions[1] regarding the financial statements and compliance with Federal requirements. Furthermore, the IPA issued no written findings in conjunction with the single audit.

Our desk review was limited to an examination of the single audit reporting package; email exchanges with the IPA and the Council's Executive Director; a limited review of selected IPA workpapers; virtual meeting with the IPA; 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 (2021 Edition)*, as issued by the Council of Inspectors General on Integrity and Efficiency, 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

[1] **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 (1) the Council's financial statements as a whole, are free from material misstatement, whether due to fraud or error; and (2) the Council's Federal grant activity materially complies with requirements identified as subject to audit in the 2 CFR Part 200 *Compliance Supplement*.

CFR Part 200). Based on our desk review, we can assign a rating of either **Pass**, **Pass with Deficiencies**, or **Fail**. Audit reports receiving a **Fail** rating require corrective action.

We assigned a rating of **Pass** to the FY 2025 single audit 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 reporting package in its current form, and no corrective action is deemed necessary.

Please be advised that we are sending a copy of this letter to the Partner & Audit Director at Blankenship CPA Group, PLLC to inform the firm of the results of our review.

If you have any questions concerning this letter or need accounting assistance, please contact Mrs. Brandie Staton at (202) 606-8353 or via email at bstaton@neh.gov.

Sincerely,

Laura Davis
Inspector General

Distribution List:

Auditor:

[redacted]- Partner & Audit Director
Blankenship CPA Group, PLLC
700 Church Street, Suite 100
Nashville, TN 37203
[redacted]

NEH Key Management Single Audit Liaison:

Mr. Richard Brundage, Director – Office of Grant Management

National Single Audit Coordinator:

Mr. Darian Mims – National Endowment for the Arts