



NATIONAL ENDOWMENT FOR THE

Humanities

OFFICE OF INSPECTOR GENERAL

May 16, 2014

RETURN RECEIPT REQUESTED

Board of Directors
West Virginia Humanities Council
1310 Kanawha Blvd, E.
Charleston, WV 25301
Attn: [REDACTED], President

OIG Report Number: OIG-14-04 (DR)

Dear Board Members:

We have completed a Desk Review of the single audit report prepared by Suttle & Stalnaker, CPAs, which includes the Federal assistance programs administered by the West Virginia 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 18, 2014, to the Council and submitted the related reporting package to the Federal Audit Clearinghouse (FAC). The IPA issued unqualified opinions¹ regarding the financial statements and Federal compliance. Furthermore, no reportable findings were identified.

Our review was limited to an examination of the IPA's audit report and email/phone 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.

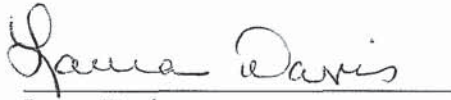
Please be advised that we are also sending this letter to the audit partner at Suttle & Stalnaker to inform him of the results of our review.

¹ An unqualified 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
May 16, 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,

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*
Suttle & Stalnaker
1411 Virginia Street East, Suite 100
Charleston, WV 25301