



NATIONAL ENDOWMENT FOR THE
Humanities

OFFICE OF INSPECTOR GENERAL

February 6, 2015

RETURN RECEIPT REQUESTED

Board of Trustees
Humanities Washington
1015 8th Avenue N, Suite B
Seattle, WA 98109
Attn: [REDACTED] Board Chair

OIG Report Number: OIG-15-04 (DR)

Dear Board Members:

We have completed our desk review of the single audit report prepared by Peterson Sullivan, CPAs, which includes the Federal assistance programs administered by Humanities Washington (the "Council"), for the year ended December 31, 2013. The independent auditors (IPA) previously furnished a copy of their audit report (dated May 22, 2014) to the Council and submitted the related reporting package to the Federal Audit Clearinghouse. This report contains unmodified audit opinions¹ regarding the Council's 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 audit report and limited email correspondence with the IPA and the Council's Associate Director. 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 (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 note that we are sending this letter to the audit partner at Peterson Sullivan 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*.

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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,



Laura Davis
Inspector General

Distribution List:

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