



NATIONAL ENDOWMENT FOR THE

Humanities

OFFICE OF INSPECTOR GENERAL

January 25, 2012

RETURN RECEIPT REQUESTED

Board of Directors
Arkansas Humanities Council
407 President Clinton Avenue, Suite 201
Little Rock, AR 72201

Audit Report: OIG-12-08 (DR)

Dear Board Members:

We have completed our desk review of the single audit report prepared by BKD LLP, which includes the Federal assistance programs administered by the Arkansas Humanities Council (the "Council"), for the year ended October 31, 2009. 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. The IPA issued an unqualified opinion (both GAAP and single audit) with no reportable current year findings.

Our review was limited to an examination of the IPA's audit report. We did not examine the underlying audit documentation to evaluate the adequacy of the audit work performed; rather, the single audit desk review guide, 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 OMB Circular A-133. Audit reports determined to be *technically deficient* or *substandard* 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 auditors to inform them of the results of our review.

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".

Laura Davis
Acting Inspector General

Distribution List:

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