



NATIONAL ENDOWMENT FOR THE
Humanities

OFFICE OF INSPECTOR GENERAL

March 29, 2016

RETURN RECEIPT REQUESTED

Board of Directors
Hawaii Council for the Humanities
3599 Waialae Avenue, Room 25
Honolulu, HI 96816
Attn: [REDACTED] Chair

OIG Report Number: OIG-16-04 (DR)

Dear Board Members:

We have completed a Desk Review of the single audit report prepared by Wikoff Combs & Co., which includes the Federal assistance programs administered by the Hawaii Council for the Humanities (the "Council"), for the year ended October 31, 2014. The independent auditor (IPA) previously furnished a copy of their audit report, dated March 3, 2015, to the Council and submitted the related reporting package to the Federal Audit Clearinghouse. The IPA issued unmodified opinions¹ regarding the financial statements and compliance with Federal requirements. Furthermore, no written findings were issued in conjunction with the single audit.

Our review was limited to an examination of the audit report, an email exchange with the Executive Director of the Council, and review of applicable NEH grant files and accounting records. 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 (2015 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 receiving a *Fail* rating 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.

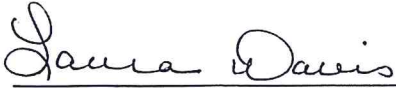
Please be advised that we are sending a copy of this letter to the Senior Audit Manager at Wikoff Combs & Co. to inform her of the results of our review.

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. Daniel M. Gelfand at (202) 606-8353 or via email at dgelfand@neh.gov.


Sincerely,



Laura Davis
Inspector General

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