



## NATIONAL ENDOWMENT FOR THE HUMANITIES

OFFICE OF INSPECTOR GENERAL

August 10, 2020

**VIA FedEx**

Board of Trustees  
The Museum of Fine Arts, Houston  
1001 Bissonnet Street  
Houston, TX 77005  
Attn: [REDACTED] Chairman

OIG Report Number: OIG-20-06 (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 Deloitte & Touche LLP (the "IPA"), which includes Federal assistance programs administered by the Museum of Fine Arts, Houston (the "Museum") during the organization's fiscal year (FY) ended June 30, 2019. The independent auditors previously furnished a copy of their audit report dated November 13, 2019 to the Museum. The Federal Audit Clearinghouse accepted the single audit reporting package on November 20, 2019. The IPA issued unmodified opinions<sup>1</sup> regarding the financial statements and compliance with Federal requirements. Furthermore, the IPA issued no written findings in conjunction with the single audit.

Our review was limited to an examination of the single audit reporting package, email exchanges with the Senior Development Officer of the Museum, 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 (2016 Edition)*, as issued by the Council of Inspectors General on Integrity and Efficiency (CIGIE), to determine whether the audit report 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 CFR Part 200). Based on our review, we can assign a rating to the IPA's reporting package of either

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<sup>1</sup> **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 the Museum's financial statements as a whole are free from material misstatement, whether due to fraud or error.

**Pass, Pass with Deficiencies, or Fail.** Audit reports receiving a **Fail** rating require corrective action.

We assigned a rating of **Pass** to the FY 2019 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 report in its current form and no corrective action deemed necessary.

Please be advised that we are sending a copy of this letter to Deloitte & Touche LLP and to officials at the other Federal agencies with direct expenditures listed on the Schedule of Expenditures of Federal Awards to inform them of the results of our review.

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](mailto:dgelfand@neh.gov).

Sincerely,



Laura Davis  
Inspector General

**Distribution List:**

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