

AGREED-UPON PROCEDURES REPORT
OF
HUNTINGTON MUSEUM OF ART, INC.
FOR THE YEAR ENDED JUNE 30, 2017

May 24, 2018

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Trustees
Huntington Museum of Art, Inc.
Huntington, West Virginia

Legislative Auditor's Office
Building 1, Room W-314
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305-0610

We have performed the procedures enumerated below, which were agreed to by Huntington Museum of Art, Inc. and the State of West Virginia Legislative Auditor's Office (the specified parties), on compliance with the disbursement of State of West Virginia Grant funds of Huntington Museum of Art, Inc. as of the year ended June 30, 2017. Huntington Museum of Art, Inc.'s management is responsible for compliance with the disbursement of State of West Virginia Grant funds. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- We inspected grant documentation including grant proposals and acceptance letters as well as any grant modification requests to ascertain the nature of the grant, the approved type of disbursements under the grant, and the effective dates of the grant.
- For reimbursement/non-operating grants, we inspected a sample of the disbursements made by the grantee to vendors under the grant comparing the amounts paid to the amounts submitted to the State for reimbursement. In addition, the disbursement amounts were reconciled to all of the supporting invoices to ascertain that the amounts disbursed concurred with the grant.
- For non-reimbursement/non-operating grants, we inspected a sample of disbursements made by the grantee to vendors under the grant that equaled or exceeded the grant award. We inspected invoices and cancelled checks to ascertain that the amounts disbursed concurred with the grant requirements.
- We inspected deposits of State funds awarded to Huntington Museum of Art, Inc. We inspected copies of West Virginia checks, the summary of daily deposits, and the monthly summary of deposits. We traced this information to the deposit slips and corresponding bank validation tickets or the bank statements.
- We have attached a supporting schedule documenting and summarizing all State grant activity. The supporting schedule breaks down the grants by expenditures and unexpended funds.

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We found no exceptions as a result of the procedures performed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the disbursement of State of West Virginia Grant funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties and is not intended to be and should not be used by anyone other than those specified parties.

Sorenville & Company, P.L.L.C.

Huntington, West Virginia

May 24, 2018

HUNTINGTON MUSEUM OF ART, INC.

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the year ended June 30, 2017

<u>State Grantor</u>	<u>Award/ Contract Control Number</u>	<u>Expenditure Amount</u>	<u>Unexpended Funds</u>
West Virginia Division of Culture and History:			
Arts Partners Project (7/1/2016 - 6/30/2017)	AH17-7807	\$ 68,660	\$ -
Arts Partners Project (7/1/2015 - 6/30/2016)	AH16-7662, #2	757	-
Arts Partners Project (7/1/2016 - 6/30/2017)	AH17-7880	22,648	-
STEAM Power WV (7/1/2016 - 6/30/2017)	FY17-STEAM01	7,000	-
STEAM Power WV (7/1/2016 - 6/30/2017)	FY17-STEAM02	6,582	-
Fairs and Festivals (7/1/2016 - 6/30/2017)	FY17-HILLTOP	<u>855</u>	<u>-</u>
Total Expenditures of State Awards		<u>\$ 106,502</u>	<u>\$ -</u>