

AGREED-UPON PROCEDURES REPORT
OF
HUNTINGTON MUSEUM OF ART, INC.

February 28, 2014

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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, solely to assist you in evaluating Huntington Museum of Art, Inc.'s compliance with the disbursement of State of West Virginia Grant funds for the year ended June 30, 2013. Huntington Museum of Art, Inc.'s management is responsible for the compliance with the grant agreements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. 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.

Our procedures and findings are as follows:

- We inspected all 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 each 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 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 all 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, that the grant funds received by Huntington Museum of Art, Inc. under the State of West Virginia Grants were spent for the purposes intended when the grant was made and spent within the time period established by the grant and any subsequent grant modifications.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the compliance with the disbursement of State of West Virginia Grant funds. Accordingly, we do not express such an opinion. 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 Huntington Museum of Art, Inc. and the State of West Virginia Legislative Auditor's Office and is not intended to be and should not be used by anyone other than those specified parties.

Somerville & Company, P.L.L.C.

Huntington, West Virginia

February 28, 2014

HUNTINGTON MUSEUM OF ART, INC.

SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the year ended June 30, 2013

| <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 (7/1/2012 - 6/30/2013) | AH13-7074 | \$ 86,930 | \$ - |
| Challenge America Project (7/1/2012 - 6/30/2013) | AH13-7066 | 10,155 | - |
| Fairs and Festivals (7/1/2012 - 6/30/2013) | FF13-252 | 950 | - |
| West Virginia Department of Education and the Arts: | | | |
| A Sense of Place: WV Sesquicentennial Artist Invitational (7/1/2012 - 6/30/2013) | 2013-SESQ-03 | <u>5,000</u> | <u>-</u> |
| Total Expenditures of State Awards | | <u>\$ 103,035</u> | <u>\$ -</u> |