

DOCUMENT RESUME

03729 - [B2874130] (Restricted)

[Audit Report of the Military Order of the Purple Heart of the United States of America, Incorporated, for the Year Ended June 30, 1977]. B-55712. October 6, 1977. 1 pp.

Report to Rep. Peter W. Rodino, Jr., Chairman, House Committee on the Judiciary; by Robert P. Keller, Deputy Comptroller General.

Issue Area: Accounting and Financial Reporting (2800).  
Contact: Financial and General Management Studies Div.  
Budget Function: Miscellaneous: Financial Management and Information Systems (1002).  
Organization Concerned: Military Order of the Purple Heart of the United States of America, Inc.  
Congressional Relevance: House Committee on the Judiciary.  
Authority: (P.L. 88-504; 36 U.S.C. 1101). 36 U.S.C. 821.

A review of the audit report of the Military Order of the Purple Heart of the United States of America, Inc., for the year ended June 30, 1977, showed that the audit and reporting requirements of Public Law 88-504 have been met by this federally chartered corporation. Findings/Conclusions: The audit report was prepared by a firm of certified public accountants. It included a statement of the scope of the audit and the auditor's opinion that the financial statements presented fairly the financial position of the organization at June 30, 1977, and the results of operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year. (SC)

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COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

03729

B-55712

OCT 6 1977

The Honorable Peter W. Rodino, Jr.  
Chairman, Committee on the Judiciary  
House of Representatives

Dear Mr. Chairman:

As requested in your letter of September 12, 1977, we have reviewed the audit report of the Military Order of the Purple Heart of the United States of America, Incorporated, for the year ended June 30, 1977. Our review was directed to determining whether the report complies with the financial reporting requirements for federally chartered corporations set forth in Public Law 88-504, approved August 20, 1964 (36 U.S.C. 1101). The Military Order of the Purple Heart of the United States of America, Incorporated, was chartered by the act of August 26, 1958 (36 U.S.C. 821).

The audit report was prepared by a firm of certified public accountants. It included a statement of the scope of audit and the auditor's opinion that the financial statements present fairly the financial position of the Military Order of the Purple Heart of the United States of America, Incorporated, at June 30, 1977, and the results of operations and changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year. In our opinion, the audit and financial reporting requirements of the act have been met.

We are returning the audit report sent with your letter of September 12, 1977.

Sincerely yours,

L.F. KELLER

Deputy Comptroller General  
of the United States

Enclosure