



United States General Accounting Office
Washington, DC 20548

May 17, 2002

The Honorable F. James Sensenbrenner, Jr.
Chairman, Committee on the Judiciary
House of Representatives

Subject: Federally Chartered Corporation: Review of the Financial Statement Audit Report for the National Mining Hall of Fame and Museum for 2000

Dear Mr. Chairman:

As requested, we reviewed the audit report covering the financial statements of the National Mining Hall of Fame and Museum, a federally chartered corporation, for the year ended December 31, 2000. The corporation's purposes include honoring people who have made contributions to the establishment, development, advancement, or improvement of mining in the United States; and establishing and maintaining a library and museum for collecting and preserving the history of mining.

Federally chartered corporations are required under 36 U.S.C. 10101 to

- present the corporation's assets and liabilities and reasonable detail on the corporation's income and expenses in annual financial statements,
- obtain an annual financial audit by an independent public accountant, and
- submit the auditors' report and the corporation's financial statements to the Congress.

The objective of our review was to determine whether the audit report complied with the financial reporting requirements of the law. In carrying out our work, we reviewed the corporation's financial statements and the accompanying notes, performed certain analytical procedures related to information presented in the financial statements, and reviewed the auditors' report. However, we did not review the auditors' working papers, and we are not rendering an audit opinion. Our review disclosed no reportable instances of noncompliance with the financial reporting requirements of the law.

The audit report included the auditors' opinion that the financial statements of the corporation were presented fairly in accordance with U. S. generally accepted accounting principles. We are returning the audit report you sent with your letter.

Sincerely yours,

A handwritten signature in black ink that reads "Jeanette M. Franzel". The signature is written in a cursive style with a large, looping initial "J".

Jeanette M. Franzel
Acting Director
Financial Management and Assurance

w/o Enclosure

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