



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

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

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Dear Mr. Chairman:

As requested in your letter of July 1, 1977, we have reviewed the audit report of the National Woman's Relief Corps, Auxiliary to the Grand Army of the Republic, Inc., for the year ended September 30, 1976. 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 30, 1964 (36 U.S.C. 1101). The National Woman's Relief Corps, Auxiliary to the Grand Army of the Republic, Inc., was chartered by the act of September 7, 1962 (76 Stat. 502).

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 National Woman's Relief Corps, Auxiliary to the Grand Army of the Republic, Inc., at September 30, 1976, and the results of operations from cash transactions 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.

This report was due March 31, 1977, but was not received until June 1977. We suggest that the Committee inform the National Woman's Relief Corps that it would be preferable for them to submit copies of the auditor's reports as soon after the fiscal year end as they are received and not wait for the printing of the proceedings of the annual convention. This would enable them to meet the filing requirement of Public Law 88-504.

In our opinion, except for the late receipt of the report, the audit and financial reporting requirements of Public Law 88-504 have been met.

We are returning the audit report sent with your letter of July 1, 1977.

Sincerely yours,

R. E. [Signature]

Comptroller General
of the United States

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Enclosure