

DOCUMENT RESUME

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[Audit Report of the American Historical Association 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 F. 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 (1C02).
Congressional Relevance: House Committee on the Judiciary.
Authority: (P.L. 88-504; 36 U.S.C. 1101). 36 U.S.C. 20.

A review of the audit report of the American Historical Association for the year ended June 30, 1977, showed that this federally chartered corporation met the audit and financial reporting requirements of Public Law 88-504.

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 assets and liabilities (on a modified cash basis) of the Association at June 30, 1977, and the results of operations and changes in fund balances for the year then ended on a basis consistent with the preceding year.

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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

Dear Mr. Chairman:

As requested in your letter of September 12, 1977, we have reviewed the audit report of the American Historical Association 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 30, 1964 (36 U.S.C. 1101). The American Historical Association was chartered by the act of January 4, 1889 (36 U.S.C. 20).

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 assets and liabilities (on a modified cash basis) of the American Historical Association at June 30, 1977, and the results of operations and changes in fund balances for the year then ended 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,

R.F. KELLER

Deputy Comptroller General
of the United States

Enclosure