



United States  
General Accounting Office  
Washington, D.C. 20548

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Accounting and Information  
Management Division

B-281839

February 19, 1999

The Honorable Henry J. Hyde  
Chairman, Committee on the Judiciary  
House of Representatives

Subject: Federally Chartered Corporation: Review of the Financial Statement  
Audit Report for the American National Theatre and Academy for Fiscal  
Year 1997

Dear Mr. Chairman:

As requested, we reviewed the audit report covering the financial statements of the American National Theatre and Academy, a federally chartered corporation, for the fiscal year ended June 30, 1997. The corporation's purpose is to advance interest in drama throughout the United States by furthering the production of plays and the sponsoring, encouraging, and developing the art and technique of the theatre.

Federally chartered corporations are required under 36 U.S.C. 1102-1103 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 auditor's 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, reviewed the auditor's report, and made inquiries to corporation officials or the auditor as we deemed necessary. We did not review the auditor's working papers. Our review disclosed no reportable instances of noncompliance.

161837

GAO/AIMD-99-64R American National Theatre and Academy

B-281839

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "David L. Clark". The signature is fluid and cursive, with a large initial "D" and "C".

David L. Clark  
Director, Audit Oversight and Liaison

Enclosure

(911911)

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Accounting and Information  
Management Division

B-281841

February 19, 1999

The Honorable Henry J. Hyde  
Chairman, Committee on the Judiciary  
House of Representatives

Subject: Federally Chartered Corporation: Review of the Financial Statement  
Audit Report for the Blue Star Mothers of America, Inc., for Fiscal Year  
1997

Dear Mr. Chairman:

As requested, we reviewed the audit report covering the financial statements of the Blue Star Mothers of America, Inc., a federally chartered corporation, for the fiscal year ended August 31, 1997. The purpose of the organization is, among other things, perpetuating the memory of all the men and women who have served our country as members of the armed forces and caring for unsupported mothers who gave their sons to the service of the nation.

Federally chartered corporations are required under 36 U.S.C. 1102-1103 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 auditor's 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, reviewed the auditor's report, and made inquiries to corporation officials or the auditor as we deemed necessary. We did not review the auditor's working papers. Our review disclosed no reportable instances of noncompliance.

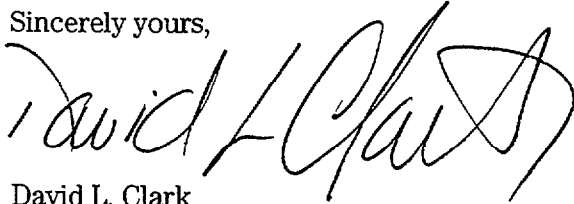
161836

GAO/AIMD-99-63R Blue Star Mothers of America, Inc.

B-281841

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "David L. Clark". The signature is written in a cursive style with a large, stylized initial "D".

David L. Clark  
Director, Audit Oversight and Liaison

Enclosure

(911913)

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