

**REPORT TO
THE CONGRESS OF THE UNITED STATES**

**AUDIT OF
BOSTON NATIONAL HISTORIC SITES COMMISSION
APRIL 1961**



**BY
THE COMPTROLLER GENERAL OF THE UNITED STATES
JUNE 1961**



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON 25

B-133377

JUN 30 1961

Honorable Sam Rayburn
Speaker of the House of Representatives

Dear Mr. Speaker:

Herewith is our report on the audit of the Boston National Historic Sites Commission, April 1961. The Commission was established June 16, 1955, and issued its final report on March 16, 1961.

Our audit indicates that the Commission properly administered its activities and accounted for the funds under its control.

This report is also being sent today to the President of the Senate. Copies are being sent to the President of the United States and to the Chairman of the Commission.

Sincerely yours,

Comptroller General
of the United States

Enclosure

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REPORT ON AUDIT
OF
BOSTON NATIONAL HISTORIC SITES COMMISSION
MARCH 1961

The General Accounting Office has made an audit of the Boston National Historic Sites Commission pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67). Our audit was performed in Boston, Massachusetts, and Philadelphia, Pennsylvania, and was completed in April 1961. The audit included an examination of financial transactions and such auditing procedures as we considered necessary in the circumstances.

GENERAL COMMENTS

The Boston National Historic Sites Commission was established by the act of June 16, 1955 (69 Stat. 136), and was extended by the acts of February 19, 1957 (71 Stat. 4), July 3, 1958 (72 Stat. 296), and August 4, 1959 (73 Stat. 279). The Commission's objective was to investigate the feasibility of establishing a coordinated program in which the Federal Government might cooperate with local and State governments and historical and patriotic societies for the preservation and appreciation by the public of the most important of the Colonial and Revolutionary properties in Boston and the general vicinity thereof.

MANAGEMENT

The act of June 16, 1955, provided that the Commission be composed of seven members: four persons to be appointed by the President of the United States, one Senator to be appointed by the President of the Senate, one Representative to be appointed by the Speaker of the House of Representatives, and one person to be appointed by the Secretary of the Interior.

The four members appointed by the President of the United States were Mr. Mark Bortman, Mrs. Louise duP. Crowninshield, Dr. John P. Sullivan, and Mr. Charles H. Watkins. The President of the Senate appointed Senator Leverett Saltonstall. The Speaker of the House of Representatives appointed Congressman Thomas P. O'Neill, Jr. The Secretary of the Interior appointed Mr. Conrad L. Wirth.

Mr. Watkins died in February 1957 and Mrs. Crowninshield died in July 1958. The President of the United States appointed Mr. Walter Muir Whitehill and Mrs. Elizabeth West Pigeon as their replacements.

The Commission employed two permanent employees--a historian and a secretary-stenographer. The services of two architectural consultants were also utilized by the Commission on a part-time basis.

OPERATIONS

The Commission began operations on September 12, 1955, with the election of Mr. Mark Bortman as permanent Chairman and Dr. John P. Sullivan as Executive Secretary. Permanent headquarters was established on September 29, 1955, at the Post Office and Courthouse in Boston, Massachusetts.

During its existence, the Commission held numerous meetings, some of which were attended by the public and by public officials. The Commission prepared and submitted, through the Secretary of the Interior, two reports to the Congress. An interim report¹ pertaining to the Lexington-Concord Battle Road was forwarded to the Speaker of the House of Representatives on January 20, 1959. The Congress acted upon the Commission's report by authorizing the establishment of the Minute Man National Historic Park, under the act of September 21, 1959 (73 Stat. 590).

The final report of the Commission, issued on March 16, 1961, contains (a) an inventory and study of historic objects, sites, buildings, and other historic properties of Boston and the general vicinity thereof and (b) an analysis of the existing conditions and state of care of such properties. The report makes recommendations for a coordinated program in which the Federal Government may cooperate with local and State governments and historical and patriotic societies for the future preservation, public use, and appreciation of such properties as considered by the Commission to be in the public interest.

¹H. Doc. 57, 86th Cong., 1st sess.

FINANCING

The activities of the Commission were financed by funds appropriated by the Congress. As shown on schedule 1, the Congress appropriated \$80,349 to the Commission for operating expenses. Of this amount, \$80,244 had been expended. The balance of \$105 had been withdrawn pursuant to the act of July 25, 1956 (31 U.S.C.701), which provides that the unobligated balance of appropriations shall be withdrawn upon the expiration of the period of its availability for obligation.

The fiscal operations of the Commission were performed by the National Park Service, Department of the Interior, for which a charge of \$3,814 was made. This charge is shown separately as facilitating services on schedule 1.

OPINION OF FINANCIAL STATEMENT

The accompanying statement (schedule 1) showing the Commission's financial activities was prepared from available fiscal records and supporting data.

In our opinion, the accompanying statement presents fairly the receipts and expenditures of the Boston National Historic Sites Commission for the period August 4, 1955, through March 31, 1961, in conformity with the principles and standards of accounting prescribed by the Comptroller General of the United States.

FINANCIAL STATEMENT

BOSTON NATIONAL HISTORIC SITES COMMISSION

STATEMENT OF FINANCIAL ACTIVITY

AUGUST 4, 1955, THROUGH MARCH 31, 1961

APPROPRIATIONS:

Acts of:

August 4, 1957 (69 Stat. 460)	\$40,000
June 30, 1958 (72 Stat. 241)	349
August 27, 1958 (72 Stat. 876)	20,000
September 1, 1959 (73 Stat. 438)	<u>20,000</u>
Total	80,349

EXPENDITURES FROM APPROPRIATIONS:

Personal services:

Employees' salaries	\$59,205	
Consultants' fees	<u>6,644</u>	\$65,849
Printing and reproduction		4,397
Facilitating services		3,814
Travel		2,638
Other contractual services		1,941
Communication		766
Supplies and materials		536
Insurance claims and indemnities		<u>303</u>

Total expenditures from appropriations	<u>80,244</u>
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UNOBLIGATED BALANCE WITHDRAWN PURSUANT

TO THE ACT OF JULY 25, 1956 (31 U.S.C. 701)	<u>\$ 105</u>
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