



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

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B-55712

August 11, 1980

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

HSE 02500

Dear Mr. Chairman:

As requested in your letter of June 27, 1980, we have reviewed the audit report of the Military Order of the Purple Heart of the United States of America, Incorporated, for the year ended June 30, 1979. 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 Military Order of the Purple Heart of the United States of America, Incorporated, was chartered by the act of August 26, 1958 (36 U.S.C. 821).

The audit report was prepared by a certified public accountant. 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 Military Order of the Purple Heart of the United States of America, Incorporated, at June 30, 1979, and the results of operations and changes in financial position for the year then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

This report was due December 31, 1979, but was not received until June 1980. However, two prior requests for extension of time for filing were received. 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 June 27, 1980.

Sincerely yours,

Comptroller General
of the United States

Enclosure

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