

Public Law 88-504

AN ACT

To provide for audit of accounts of private corporations established under Federal law.

August 30, 1964
[H. R. 4223]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the term "private corporations established under Federal law" as used in this Act means the following organizations:

Private corporations.
Audit of accounts.

- (1) Agricultural Hall of Fame.
- (2) American Chemical Society.
- (3) American Historical Association.
- (4) The American Legion.
- (5) The American National Theater and Academy.
- (6) American Society of International Law.
- (7) American Symphony Orchestra League.
- (8) American War Mothers.
- (9) AMVETS (American Veterans of World War II).
- (10) Belleau Wood Memorial Association.
- (11) Big Brothers of America.
- (12) Blinded Veterans Association.
- (13) Blue Star Mothers of America.
- (14) Board for Fundamental Education.
- (15) Boy Scouts of America.
- (16) Boys' Clubs of America.
- (17) Civil Air Patrol.
- (18) Conference of State Societies, Washington, District of Columbia.
- (19) The Congressional Medal of Honor Society of the United States of America.
- (20) Daughters of the American Revolution.
- (21) Disabled American Veterans.
- (22) The Foundation of the Federal Bar Association.
- (23) Future Farmers of America.
- (24) Girl Scouts of America.
- (25) Grand Army of the Republic.
- (26) Jewish War Veterans, U.S.A., National Memorial, Inc.
- (27) Ladies of the Grand Army of the Republic.
- (28) Legion of Valor of the United States of America, Incorporated.
- (29) Marine Corps League.
- (30) Military Chaplains Association of the United States of America.
- (31) Military Order of the Purple Heart of the United States of America.
- (32) National Academy of Sciences.
- (33) National Conference on Citizenship.
- (34) National Fund for Medical Education.
- (35) National Music Council.
- (36) National Safety Council.
- (37) National Woman's Relief Corps, Auxiliary to the Grand Army of the Republic.
- (38) The National Yeomen F.
- (39) Naval Sea Cadet Corps.
- (40) Navy Club of the United States of America.
- (41) Reserve Officers Association.
- (42) Sons of the American Revolution.
- (43) Sons of Union Veterans of the Civil War.
- (44) United Spanish War Veterans.

- (45) United States Blind Veterans of World War I.
- (46) United States Olympic Association.
- (47) Veterans of Foreign Wars of the United States.
- (48) Veterans of World War I of the United States of America.

Annual audit.

SEC. 2. The accounts of private corporations established under Federal law shall be audited annually in accordance with generally accepted auditing standards by independent certified public accountants or independent licensed public accountants, certified or licensed by a regulatory authority of a State or other political subdivision of the United States. The audits shall be conducted at the place or places where the accounts of the corporations are normally kept. All books, accounts, financial records, reports, files, and all other papers, things, or property belonging to or in use by the corporations and necessary to facilitate the audits shall be made available to the person or persons conducting the audits; and full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians shall be afforded to such person or persons.

Report to Congress.

SEC. 3. The report of each such independent audit shall be submitted to the Congress not later than six months following the close of the fiscal year for which the audit was made. The report shall set forth the scope of the audit and include such statements as are necessary to present fairly the corporation's assets and liabilities, surplus or deficit with an analysis of the changes therein during the year, supplemented in reasonable detail by a statement of the corporation's income and expenses during the year including the results of any trading, manufacturing, publishing, or other commercial-type endeavor carried on by the corporation, together with the independent auditor's opinion of those statements. The report shall not be printed as a public document, except as part of proceedings authorized to be printed under the Act of March 2, 1931, chapter 378, section 1, as amended.

77 Stat. 469.
Repeals.

SEC. 4. The following provisions of law are hereby repealed:

(1) The words "including a full, complete, and itemized report of receipts and expenditures, of whatever kind" contained in section 8 of the Act of June 15, 1916 (39 Stat. 229; 36 U.S.C. 28);

(2) The words "including a full, complete, and itemized report of receipts and expenditures of whatever kind" contained in section 7 of the Act of March 16, 1950 (64 Stat. 24, as amended; 36 U.S.C. 37);

(3) The words "including a full and complete report of its receipts and expenditures" contained in section 9 of the Act of September 16, 1919 (41 Stat. 285; 36 U.S.C. 49);

(4) The words "including a full and complete report of its receipts and expenditures" contained in section 8 of the Act of July 5, 1935 (49 Stat. 459);

(5) The words "including the full and complete statement of its receipts and expenditures" contained in section 4 of the Act of August 4, 1937 (50 Stat. 559; 36 U.S.C. 58);

(6) The words "including the full and complete statement of its receipts and expenditures" contained in section 5 of the Act of March 3, 1923 (42 Stat. 1441; 36 U.S.C. 65);

(7) Section 14 of Public Law 86-47 (73 Stat. 79; 36 U.S.C. 78m);

(8) The words "including a full and complete report of its receipts and expenditures" contained in section 9 of the Act of June 17, 1932 (47 Stat. 321, as amended; 36 U.S.C. 90i);

(9) The words "including a full and complete report of its receipts and expenditures" contained in section 11 of the Act of February 24, 1925 (43 Stat. 968; 36 U.S.C. 101);

(10) The words "including a full and complete report of its receipts and expenditures" and the word "financial" contained in section 8 of the Act of May 28, 1936 (49 Stat. 1391; 36 U.S.C. 118);

(11) The words "including a full and complete statement of its receipts and expenditures" contained in section 4 of the Act of June 6, 1940 (54 Stat. 233; 36 U.S.C. 140c);

(12) Section 15 of the Act of June 30, 1950 (64 Stat. 315; 36 U.S.C. 235);

(13) Section 14 of the Act of August 30, 1950 (64 Stat. 566; 36 U.S.C. 284);

(14) The words "including the full and complete statement of its receipts and expenditures" contained in section 7 of the Act of September 20, 1950 (64 Stat. 869; 36 U.S.C. 317);

(15) Section 9 of the Act of September 20, 1950 (64 Stat. 872; 36 U.S.C. 349);

(16) The words "including the full and complete statement of its receipts and expenditures" contained in section 12 of the Act of September 21, 1950 (64 Stat. 902; 36 U.S.C. 382);

(17) Section 16 of the Act of April 3, 1952 (66 Stat. 40; 36 U.S.C. 416);

(18) Section 14 of the Act of August 13, 1953 (67 Stat. 565; 36 U.S.C. 444);

(19) Section 15 of the Act of August 13, 1953 (67 Stat. 573; 36 U.S.C. 475);

(20) Section 14 of the Act of July 19, 1954 (68 Stat. 491; 36 U.S.C. 514);

(21) Section 15 of the Act of August 20, 1954 (68 Stat. 751; 36 U.S.C. 545);

(22) Section 14 of the Act of August 24, 1954 (68 Stat. 799; 36 U.S.C. 584);

(23) Section 14 of the Act of August 28, 1954 (68 Stat. 894; 36 U.S.C. 614);

(24) Section 14 of the Act of August 4, 1955 (69 Stat. 489; 36 U.S.C. 644);

(25) Section 14 of the Act of August 1, 1956 (70 Stat. 796; 36 U.S.C. 674);

(26) Section 14 of the Act of August 6, 1956 (70 Stat. 1055; 36 U.S.C. 704);

(27) Section 15 of Public Law 85-530 (72 Stat. 374; 36 U.S.C. 775);

(28) Section 14 of Public Law 85-642 (72 Stat. 600; 36 U.S.C. 804);

(29) Section 14 of Public Law 85-761 (72 Stat. 858; 36 U.S.C. 834);

(30) Section 14 of Public Law 85-769 (72 Stat. 926; 36 U.S.C. 864);

(31) Section 14 of Public Law 85-870 (72 Stat. 1694; 36 U.S.C. 894);

(32) Section 13 of Public Law 85-903 (72 Stat. 1741; 36 U.S.C. 923);

(33) Section 14 of Public Law 86-653 (74 Stat. 518; 36 U.S.C. 954);

(34) Section 14 of Public Law 86-680 (74 Stat. 576; 36 U.S.C. 984);

(35) Section 15 of Public Law 87-650 (76 Stat. 505; 36 U.S.C. 1015);

(36) Section 14 of Public Law 87-655 (76 Stat. 533; 36 U.S.C. 1054);

(37) Section 14 of Public Law 87-817 (76 Stat. 933);

(38) The words "including the full and complete statements of its receipts and expenditures" contained in section 8 of the Act of August 25, 1937 (50 Stat. 800).

Approved August 30, 1964.

Public Law 88-505

August 30, 1964
[H. R. 5543]

AN ACT

To extend the provisions of the Act of October 11, 1949 (63 Stat. 759, ch. 672; 32 D.C. Code 417), to authorize the commitment of persons of unsound mind found on Federal reservations in Loudoun County, Virginia, to Saint Elizabeths Hospital in the District of Columbia.

St. Elizabeths
Hospital, D.C.
Commitment of
persons from
Loudoun County,
Va.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1 of the Act of October 11, 1949 (63 Stat. 759; sec. 32-417, D.C. Code), is amended to read as follows: "That any United States commissioner specially designated for that purpose by the United States District Court for the Eastern District of Virginia or by the United States District Court for the District of Maryland shall have jurisdiction and authority to commit to Saint Elizabeths Hospital in the District of Columbia, for observation and diagnosis, any person found in any place over which the United States has exclusive or concurrent jurisdiction in Arlington County, Fairfax County, Loudoun County, or the city of Alexandria, in the State of Virginia, or in Montgomery County or in Prince Georges County, in the State of Maryland, who is alleged, and is believed by the commissioner, to be of unsound mind. Any United States commissioner specially designated for that purpose by the United States District Court for the District of Columbia shall have like jurisdiction and authority in the case of any person temporarily detained in Saint Elizabeths Hospital, pursuant to section 2 hereof. Any such commitment shall be for a period not exceeding thirty days and may be made only after a hearing before the commissioner upon the testimony under oath of at least two witnesses who shall testify as to their belief that the said person is of unsound mind and, in addition, upon the testimony under oath or affidavit of two physicians, at least one of whom is skilled in the treatment and diagnosis of nervous and mental disorders, who shall testify or certify in writing that they have examined the said person alleged to be of unsound mind and believe said person to be of unsound mind and not fit to remain at liberty and go unrestrained, and that such person should be in custody in a hospital for the treatment of mental or nervous disorders for his own safety and welfare and for the preservation of the peace and good order. It shall be the duty of the head of the agency of the United States in control of the place where such person is apprehended to forthwith notify the husband or wife or some near relative or friend of the person so apprehended whose address may be known to said agency head or whose address can by reasonable inquiry be ascertained by him: *Provided further,* That in the case of any person described in section 6, the agency head shall notify the head of the department having jurisdiction over the service to which the individual belongs. The agency of the United States in control of

D.C. Code 32-
417a.

D.C. Code 32-
417a.