

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
2502	36:155a.	July 11, 1949, ch. 302, §1, 63 Stat. 409; Aug. 3, 1954, ch. 655, §5, 68 Stat. 665; Sept. 13, 1960, Pub. L. 86-772, 74 Stat. 913; June 24, 1964, Pub. L. 88-321, 78 Stat. 221; Nov. 8, 1965, Pub. L. 89-333, §14, 79 Stat. 1294; July 7, 1968, Pub. L. 90-391, §14, 82 Stat. 306; Oct. 21, 1986, Pub. L. 99-506, title IX, §902, 100 Stat. 1841; Nov. 7, 1988, Pub. L. 100-630, title III, §301(b)(1), (2), 102 Stat. 3316; June 6, 1991, Pub. L. 102-52, §9(b), 105 Stat. 263; Oct. 29, 1992, Pub. L. 102-569, title IX, §914, 106 Stat. 4488.

In subsection (a), authorizations of appropriations for fiscal years 1993-1996 are omitted as obsolete.

Subtitle II—Patriotic and National Organizations

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AMENDMENTS

2009—Pub. L. 111-95, §1(b), Nov. 6, 2009, 123 Stat. 3003, added item for chapter 1404.
 2008—Pub. L. 110-254, §1(b), June 30, 2008, 122 Stat. 2421, amended item for chapter 1201 generally, substituting “Korean War Veterans Association, Incorporated” for “[Reserved]”.
 2002—Pub. L. 107-252, title VI, §601(b), Oct. 29, 2002, 116 Stat. 1721, added item for chapter 1526.
 Pub. L. 107-241, §1(a)(2)(B), Oct. 16, 2002, 116 Stat. 1496, substituted “AMVETS (American Veterans)” for “AMVETS (American Veterans of World War II, Korea, and Vietnam)” in item for chapter 227.
 2000—Pub. L. 106-474, title II, §201(b), Nov. 9, 2000, 114 Stat. 2095, added item for chapter 1524.
 1998—Pub. L. 105-354, §1(4)(B), (5)(B), Nov. 3, 1998, 112 Stat. 3241, 3244, added items for chapters 202 and 210.

PART A—GENERAL

CHAPTER 101—GENERAL

Sec.	
10101.	Audits.
10102.	Reservation of right to amend or repeal.

§ 10101. Audits

(a) GENERAL.—Except as otherwise provided, the financial statements of each corporation in part B of this subtitle shall be audited annually in accordance with generally accepted auditing standards by an independent certified public accountant or independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the United States. The audit shall be conducted where the financial statements of the corporation normally are kept. The person conducting the audit shall be given access to—

- (1) all records and property owned or used by the corporation necessary to facilitate the audit; and
- (2) full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians.

(b) REPORT.—(1) The corporation shall submit a report of the audit to Congress not later than 6 months after the close of the fiscal year for which the audit is made. The report shall describe the scope of the audit and include—

- (A) statements necessary to present fairly the corporation's assets, liabilities, and surplus or deficit, and an analysis of the changes in those amounts during the year;
- (B) a statement in reasonable detail of the corporation's income and expenses during the year including the results of any trading, manufacturing, publishing, or other commercial-type endeavor; and
- (C) the independent auditor's opinion of those statements.

(2) The report may not be printed as a public document, except as part of proceedings authorized to be printed under section 1332 of title 44.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1283.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
10101(a)	36:1084 (less (b) (2d sentence cl. (2))).	July 16, 1964, Pub. L. 88-378, §14 (less (b) (2d sentence cl. (2))), 78 Stat. 327.