



GAO

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United States General Accounting Office
Washington, DC 20548

December 12, 2001

The Honorable Robert C. Byrd
The Honorable J. Dennis Hastert
Co-Chairmen
United States Capitol Preservation Commission

Subject: Capitol Preservation Commission Attestation Engagement

The United States Capitol Preservation Commission is the designated recipient of commemorative coin surcharge funds authorized by the United States Capitol Visitor Center Commemorative Coin Act of 1999 (Sections 201–208 of Public Law 106-126; 31 U.S.C. 5112 note). Under provisions of the Omnibus Consolidated Appropriations Act, 1997 (Section 529 of Public Law 104-208; 31 U.S.C. 5134(f)) and the U.S. Mint's Compliance Procedures for Surcharge Eligibility, the commission must meet certain requirements before it is eligible to begin receiving available coin surcharge funds. Pursuant to the U.S. Mint's procedures, management of the commission must provide the U.S. Mint with written eligibility-related assertions associated with the commission's receipt and use of private matching funds, and an independent auditor must examine the assertions. We were asked by management to examine its written assertions (dated November 15, 2001) and report on the results of our examination.

In our opinion, management's assertions concerning the commission's receipt and use of private matching funds pursuant to Section 529 of Public Law 104-208, Omnibus Consolidated Appropriations Act, 1997 (31 U.S.C. 5134(f)); Sections 201-208 of Public Law 106-126, the United States Capitol Visitor Center Commemorative Coin Act of 1999 (31 U.S.C. 5112 note); and the U.S. Mint's Compliance Procedures for Surcharge Eligibility are fairly stated in all material respects.

Management of the commission is responsible for

- the commission's compliance with requirements associated with the receipt and use of private matching funds and commemorative coin surcharge proceeds and
- providing the U.S. Mint with written assertions about the commission's eligibility to receive coin surcharge proceeds and its receipt and use of private matching funds, in accordance with guidance established by the U.S. Mint along with the commission's Schedule of Funds Raised from Private Sources. (We have enclosed a copy of the commission management's written assertions and related schedule.)

We are responsible for obtaining reasonable assurance that management's assertions concerning the commission's compliance with eligibility requirements are fairly stated. In order to fulfill our responsibility, we examined evidence supporting the commission's compliance with the requirements and the information and amounts contained in management's assertions and in the related Schedule of Funds Raised from Private Sources. We also performed other procedures considered necessary to support our conclusions. Our examination does not provide a legal determination on the commission's compliance with specified requirements. Our examination was performed in accordance with generally accepted government auditing standards.

We provided copies of our draft report to representatives of the commission for review and comment. In oral comments, the representatives agreed with the report's conclusions. Copies of this report will be made available to interested parties upon request.

This report was prepared under the direction of Jeanette M. Franzel, Acting Director, who can be reached at (202) 512-9406. If I can be of further assistance, please call me at (202) 512-2600.

A handwritten signature in black ink, reading "Jeffrey C. Steinhoff". The signature is written in a cursive style with a large, looping initial "J".

Jeffrey C. Steinhoff
Managing Director
Financial Management and Assurance

Enclosure

ROBERT C. BYRD
PRESIDENT PRO TEMPORE
OF THE SENATE
CO-CHAIRMAN

J. DENNIS HASTERT
SPEAKER OF THE HOUSE
OF REPRESENTATIVES
CO-CHAIRMAN

United States Capitol Preservation Commission

U.S. CAPITOL, WASHINGTON, DC 20510

November 15, 2001

Chief Financial Officer
United States Mint
Department of the Treasury
Washington, DC 20220

Re: Assertions to Establish Eligibility

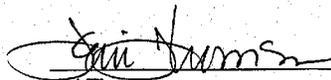
This letter supercedes our letter of 7 November 2001.

The Capitol Preservation Commission has been designated the recipient of commemorative coin surcharge funds by the United States Capitol Visitor Center Commemorative Coin Act of 1999, 31 USC 5112 note, Public Law 106-126, sections 201-208.

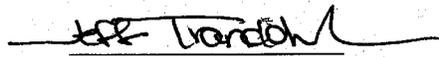
For the purpose of establishing eligibility to receive funds, we assert the following:

1. Twelve million dollars of qualifying matching funds have been raised as shown in the attached Schedule of Funds Raised from Private Sources, dated 15 November 2001.
2. The private funds raised are for the purposes described in the enabling legislation: to aide in the construction, maintenance, and preservation of a Capitol Visitor Center.
3. No matching funds have been use to compensate, directly or indirectly, any agent or attorney for services rendered to support or influence in any way legislative action of Congress relating to numismatic coin activity.

In accordance with statute and the U. S. Mint's procedures, the General Accounting Office has been asked to conduct a compliance attestation engagement. The action officer is the United States General Accounting Office, 441 G Street, NW, Washington, DC 20548



Jeri Thomson
Secretary of the Senate



Jeff Trandahl
Clerk of the House of Representatives

Attachment: Schedule of Funds Raised From Private Sources.

ROBERT C. BYRD
PRESIDENT PRO TEMPORE
OF THE SENATE
CO-CHAIRMAN

J. DENNIS HASTERT
SPEAKER OF THE HOUSE
OF REPRESENTATIVES
CO-CHAIRMAN

United States Capitol Preservation Commission

U.S. CAPITOL, WASHINGTON, DC 20510

November 15, 2001

Commemorative Coin Program Schedule of Funds Raised From Private Sources

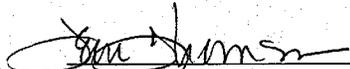
Recipient Organization: U.S. Capitol Preservation Commission
Commemorative Coin Program: U.S. Capitol Visitor Center Commemorative Coin
Enabling Commemorative Coin Legislation

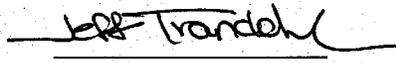
Act Title: Capitol Visitor Center Commemorative Coin Act of 1999
Date of Act: 6 December 1999

Program Life (Minting): From - 7 March 2001 To - 7 March 2002
Period of Fund Raising: From - 14 June 2001 To - 17 October 2001

Dollar Amount of Funds Raised from Private Sources: \$12,000,000.

Recipient Organization Representatives:


Jeri Thomson
Secretary of the Senate


Jeff Trandahl
Clerk of the House of Representatives

Mint Approval:

Signature

Title

Date