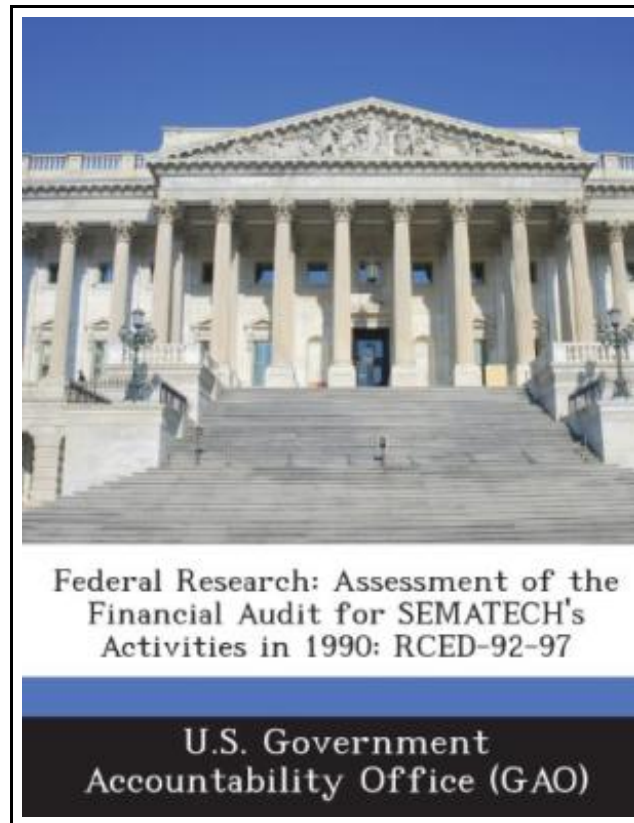


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Bibliogov, United States, 2013. Paperback. Book Condition: New. 239 x 180 mm. Language: English . Brand New Book ***** Print on Demand *****.Pursuant to a legislative requirement, GAO reviewed an independent accountant s audit of SEMATECH, Inc. s financial statements for the year ending December 31, 1990. GAO found that the accounting firm: (1) stated that the SEMATECH financial statements were fairly presented in all material respects in conformance with generally accepted accounting principles; (2) did not disclose in its review any material internal control weaknesses or noncompliance with the applicable laws and regulations; and (3) issued a management letter making several recommendations to improve SEMATECH management efficiency and enhance its internal control structure. GAO also found that: (1) there was no indication that the accounting firm s opinion could not be relied upon; (2) in response to the GAO review of its 1989 statements, SEMATECH corrected immaterial overstatements in depreciation accounts and clarified depreciation policies and practices in its 1990 statements; (3) SEMATECH did not incorporate in its financial statements a previous suggestion that it disclose postemployment payments it made to a former operating officer; (4) one of two member firms who had included a portion of prior-year contributions as overhead costs changed its accounting practices; (5) during 1990, SEMATECH had an average daily balance of \$30 million in unexpended federal grant funds to meet its projected expenses, while daily expenditures averaged about \$280,000; and (6) SEMATECH reimbursed the Treasury the \$2.5 million interest it earned on surplus government funds in 1990. GAO believes that SEMATECH has an unnecessarily large amount of on-hand funds.



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