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United States Government Accountability Office  
Washington, DC 20548

December 7, 2007

The Honorable Nancy Erickson  
Secretary of the United States Senate

Subject: *Agreed-Upon Procedures: Senate Office of Public Records Revolving Fund,  
Fiscal Years 2006 and 2007*

Dear Ms. Erickson:

We performed the agreed-upon procedures you requested related to receipt and disbursement processing and related procedures applicable to the Office of Public Records Revolving Fund (the Fund) for fiscal years 2006 and 2007. In summary, the procedures we agreed with you to perform related to supporting documentation for Fund-related receipt and disbursement activities processed through the Office of Public Records (OPR) and Senate Disbursing Office (SDO) and reconciliation procedures performed by OPR.

We conducted our work in accordance with U.S. generally accepted government auditing standards, which incorporate the attestation standards established by the American Institute of Certified Public Accountants. These standards also provide guidance on performing and reporting on the results of agreed-upon procedures. By specifying the procedures we agreed to perform, OPR, SDO, and your office were responsible for ensuring that the procedures were sufficient to meet your purposes, and we make no representation in that respect. The enclosure contains the agreed-upon procedures we performed and the results we obtained.

Consistent with our work on previous agreed-upon procedures engagements involving the Fund, and as agreed with you, our objective was not to express an opinion. Therefore, we do not express an opinion on the receipt and disbursement activities and related fund balances of the Fund for fiscal years 2006 and 2007, which would have entailed additional procedures. Such additional procedures might have identified other matters, if they existed, that would have been reported to you.<sup>1</sup> We initiated our agreed-upon procedures on August 20, 2007, and completed our work on October 25, 2007.

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<sup>1</sup>These disclosures are required by the professional standards of the American Institute of Certified Public Accountants for reporting on the results of agreed-upon procedures engagements.

We provided a draft of this report along with its enclosure to officials from OPR, SDO, and your office for review and comment and they concurred with its contents. This report is intended for the use of OPR, SDO, and your office and is not intended to be and should not be used by those who have not agreed to the procedures or have not taken responsibility for the sufficiency of the procedures for their purposes. The report is a matter of public record and is available on GAO's Web site at <http://www.gao.gov>. Its distribution is not limited.

If you have any questions, you may contact me at (202) 512-3406 or by e-mail at [sebastians@gao.gov](mailto:sebastians@gao.gov) or Roger R. Stoltz, Assistant Director, at (202) 512-9408 or by e-mail at [stoltzr@gao.gov](mailto:stoltzr@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this work were Cara Bauer and Patricia Summers.

Sincerely yours,

A handwritten signature in black ink that reads "Steven J. Sebastian". The signature is written in a cursive style with a large, stylized initial "S".

Steven J. Sebastian  
Director  
Financial Management and Assurance

Enclosure

**Office of Public Records Agreed-Upon Procedures**

**Receipt Activity**

1. For fiscal years 2006 and 2007, account for the sequence of prenumbered receipt documents. Obtain the Office of Public Records (OPR) prepared adding machine tape supporting the amount of OPR's deposit ticket. Verify that the amount from each individual receipt document was included on the adding machine tape. Recalculate the adding machine tape total. Verify that the total amount from each adding machine tape agreed with the total amount of the related deposit prepared by OPR for deposit by the Senate Disbursing Office (SDO). If any exceptions are noted, obtain an explanation from OPR and SDO officials.

**Result:** We accounted for the sequence of prenumbered receipts documents. The amount of each individual receipt document was included on the applicable adding machine tape. The adding machine tape total was mathematically correct. The total amount from each adding machine tape agreed with the total amount of the related deposit prepared by OPR for deposit by SDO for fiscal years 2006 and 2007.

2. For fiscal years 2006 and 2007, obtain OPR's supporting documentation for its postdeposit reconciliations. Verify that the amount of each OPR receipt deposit was included in the applicable SDO transaction report and the SDO-prepared monthly Statement of Funding Authorization and Expense Activity for the OPR Revolving Fund (the Fund). If any differences are noted, obtain an explanation from OPR and SDO officials.

**Result:** Each receipt deposit identified in OPR's documentation supporting its reconciliation of receipt deposits was included in the applicable SDO-prepared transaction report and monthly Statement of Funding Authorization and Expense Activity for fiscal years 2006 and 2007.

**Disbursement Activity**

1. For each Fund disbursement voucher provided by SDO for fiscal years 2006 and 2007, inspect individual disbursement vouchers, related supporting documentation, and SDO-prepared transaction reports and monthly Statement of Funding Authorization and Expense Activity for evidence of the following:
  - a. Prior to the recorded date of the disbursement, the
    - receiving official or designee accepted the goods, services, or both;
    - OPR Superintendent or designee signed the disbursement voucher;
    - Secretary of the Senate or designee signed the disbursement voucher;
    - and
    - voucher was certified or sanctioned by the applicable Senate office.<sup>2</sup>

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<sup>2</sup>Disbursement amounts of up to \$100 must be certified within SDO prior to payment and those disbursement amounts of more than \$100 must be sanctioned by the Senate Committee on Rules.

- b. The payee name, address, and payment amount on the approved disbursement voucher and the vendor invoice were the same.
- c. Each approved disbursement voucher provided by SDO was included as a fund disbursement in the Statement of Funding Authorization and Expense Activity.

If any exceptions to the above are noted, obtain an explanation from appropriate OPR and SDO officials.

**Result:** No exceptions were noted in performing the above procedure for fiscal years 2006 and 2007.

2. For fiscal years 2006 and 2007, obtain OPR's postdisbursement reconciliation of approved disbursement vouchers to the monthly Statement of Funding Authorization and Expense Activity. Verify that each approved disbursement was included in the applicable monthly Statement of Funding Authorization and Expense Activity. If any exceptions are noted, obtain an explanation from OPR and SDO officials.

**Result:** Each approved disbursement identified in OPR's postdisbursement reconciliation was included in the applicable monthly Statement of Funding Authorization and Expense Activity for fiscal years 2006 and 2007.

### Fund Balances

1. Compare the Fund's beginning and ending fund balances for fiscal years 2006 and 2007 recorded on the applicable monthly Statement of Funding Authorization and Expense Activity to the fund balances reported by SDO to the U.S. Treasury. If any differences are noted, obtain an explanation from appropriate SDO and OPR officials.

**Result:** The Fund's beginning and ending fund balances for fiscal years 2006 and 2007 as reported in the applicable monthly Statement of Funding Authorization and Expense Activity were the same as those reported by SDO to the U.S. Treasury.

### Other Procedures

1. Summarize the monthly receipt and disbursement activities shown in the Statement of Funding Authorization and Expense Activity, and compare the summarized activity to the Fund's reported change in opening and closing fund balance with the U.S. Treasury for the OPR Fund (appropriation account symbol 00X4052). If any discrepancies are noted, obtain an explanation from OPR and SDO officials.

**Result:** In table 1 below, we summarized the monthly receipt and disbursement activities shown in the Statement of Funding Authorization and Expense Activity, compared the summarized activity to the reported fund

balances with the U.S. Treasury for fiscal years 2006 and 2007, and found no differences.

**Table 1: OPR Fund Receipts, Disbursements, and Fund Balances for Fiscal Years 2006 and 2007**

	<u>Fiscal year 2006</u>	<u>Fiscal year 2007</u>
<b>Reported beginning fund balance</b>	<b>\$134,955.08</b>	<b>\$123,177.08</b>
<b>Reported receipts</b>		
Receipts for photocopies of public documents	<u>28,002.00</u>	<u>24,005.60</u>
<b>Total reported receipts</b>	<b>28,002.00</b>	<b>24,005.60</b>
<b>Reported disbursements</b>		
Contractual services	<u>(39,780.00)</u>	<u>(1,350.00)</u>
<b>Total reported disbursements</b>	<b>(39,780.00)</b>	<b>(1,350.00)</b>
<b>Net reported receipt/(disbursement) activity</b>	<b><u>(11,778.00)</u></b>	<b><u>22,655.60</u></b>
<b>Reported ending fund balance</b>	<b><u>\$123,177.08</u></b>	<b><u>\$145,832.68</u></b>

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