



United States Government Accountability Office
Washington, DC 20548

May 1, 2013

The Honorable Patrick J. Leahy
President Pro Tempore of the United States Senate

The Honorable Harry Reid
Majority Leader
The Honorable Mitch McConnell
Minority Leader
United States Senate

The Honorable Charles E. Schumer
Chairman
The Honorable Pat Roberts
Ranking Member
Committee on Rules and Administration
United States Senate

Subject: Senate Preservation Fund: Audit of Fiscal Years 2011 and 2012 Transactions

In September 2003, the Senate Preservation Fund (Fund) was established within the U.S. Treasury (Treasury).¹ The Fund is available to the Senate Commission on Art (Commission) to fund activities related to acquiring works of art, historical objects, documents, and materials relating to historical matters, or exhibits in the Capitol and Senate office buildings. The Library of Congress (Library) provides financial management and disbursing services and support to the Commission. GAO is required to audit the Fund and report the results to the Commission.²

This report presents the results of our audit of the Fund's transactions for fiscal years 2011 and 2012. Our audit objectives were to determine whether (1) the Fund's recorded transactions for fiscal years 2011 and 2012 were authorized in advance, supported by documentation, accurately accounted for, and in compliance with applicable laws and (2) the Commission's and the Library's operating, reporting, and oversight practices were documented and in place to provide reasonable assurance that Fund transactions were properly executed and Fund assets were adequately safeguarded.

¹Pub. L. No. 108-83, title I, § 3(c), 117 Stat. 1007, 1012 (Sept. 30, 2003), classified, as amended, at 2 U.S.C. § 2108 (c).

²2 U.S.C. § 2108(c)(6).

To address these objectives, we reviewed the Fund's enabling legislation and the Commission's and the Library's operating practices,³ to determine whether the Fund's recorded transactions were authorized in advance, supported by documentation, and accurately accounted for. We reviewed the Fund's transactions and related supporting documentation to determine whether established operating practices were followed and whether the Fund's transactions were in compliance with laws considered significant to our audit objectives. We also determined whether operating, reporting, and oversight practices were documented and in place at the Commission and the Library to provide reasonable assurance that Fund transactions were properly executed and Fund assets were adequately safeguarded.

We conducted this performance audit from January 2013 to April 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. See enclosure I for a more detailed discussion of our scope and methodology.

Results in Brief

For fiscal years 2011 and 2012, the Fund's recorded investment and operating transactions were authorized in advance, supported by documentation, accurately accounted for, and in compliance with the applicable laws that we deemed significant to the objectives of our audit.

We also found that the Commission had operating and oversight practices for the Fund documented and in place for the receipts, disbursements, investments, and oversight of the Fund. For the same period, the Library had operating and reporting practices for the Fund that were documented and in place for Fund receipts, disbursements, investments, and reporting practices. However, we did identify additional opportunities for improvement to the Library's investment procedures.

While the documented practices at both the Commission and the Library provided reasonable assurance that Fund transactions were properly executed and Fund assets were adequately safeguarded, we identified two instances where the Library did not execute transactions in accordance with the Commission's investment directives. In one instance, we found available funds, not needed for immediate disbursement, that were not invested in a timely manner. In the other instance, while the Library invested funds in Treasury securities, it did not invest any funds in biweekly Treasury bills as prescribed by the Commission. In March 2013, the Library and the Commission took action to update the Library's standard operating procedures for investments to include required steps to be performed monthly, including a review of the Fund's cash balance and notification of the appropriate Library officials if there are any funds available for investment. In addition, the Library updated its standard operating procedures in March 2013 to include the Commission's instructions for investing funds in biweekly securities. These updated standard operating procedures for investments should help provide assurance that Fund resources not needed for immediate disbursement will be invested to maximize the return on these assets within the constraints of the maturity dates prescribed by the Commission.

³Operating practices are activities carried out related to authorization; documentation; accounting of receipts, disbursements, and investments; and compliance with laws to ensure that Fund transactions are properly executed.

Background

In 1988, the Commission was authorized to supervise, hold, place, protect, and make known all works of art, historical objects, and exhibits in the Senate wing of the Capitol and Senate office buildings and in all rooms, spaces, and corridors thereof.⁴ The Commission is made up of five U.S. Senators—the President Pro Tempore of the Senate, the Majority and Minority leaders of the Senate, and the Chairman and Ranking Member of the Senate Committee on Rules and Administration.

In September 2003, the Fund was established within the Treasury and appropriated—by transfer from the contingent fund of the Senate—\$500,000 in initial funding. The Fund is available to the Commission to pay for expenses associated with

- acquisition of any work of art, historical object, document, or material related to historical matters, or exhibit for placement or exhibition within the Senate wing of the Capitol and Senate office buildings;
- official activities of any advisory board established by the Commission pursuant to Public Law 108-83, including actual and necessary expenses incurred in the performance of its official duties;
- meals and refreshments, subject to limitation, in connection with official activities of the Commission; and
- any purposes for which funds from the contingent fund of the Senate may be used pursuant to Public Law 101-302, as amended (2 U.S.C. § 2107).

On behalf of the Commission, the Commission's Executive Secretary and staff provide operational support and assistance for activities financed by the Fund, including managing and overseeing the authorization, approval, and processing of operating disbursements and amounts received by the Commission for deposit to the Fund. The Executive Secretary is responsible for ensuring that (1) Fund transactions are authorized, supported by documentation, and in accordance with applicable law and (2) related operating practices and internal controls are established and followed.⁵

Pursuant to Public Law 108-83, the Library is to provide financial management and disbursing services and support to the Commission as may be required and mutually agreed to by the Librarian of Congress and the Commission's Executive Secretary.⁶ The Library's principal services and support include the purchase and redemption of Treasury securities with funds not needed for immediate withdrawal, the processing of receipt and disbursement transactions, and the development and maintenance of the Fund's accounting records and related support. The

⁴See 2 U.S.C. § 2101-2108.

⁵Federal internal control standards recognize that an entity's management is responsible for designing and implementing appropriate internal controls to achieve objectives related to (1) the effectiveness and efficiency of operations, including the use of resources; (2) the reliability of internal and external financial reporting; and (3) compliance with applicable laws and regulations. Further, an entity's management is to safeguard assets and design related internal controls to provide reasonable assurance regarding the prevention or prompt detection of unauthorized acquisition, use, or disposition of assets. An entity's management is also responsible for monitoring and evaluating the effectiveness of the internal control. See GAO, *Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21.3.1 (Washington, D.C.: November 1999).

⁶2 U.S.C. § 2108(c)(5).

Library, through its Chief Financial Officer, is also responsible for ensuring that appropriate operating practices and internal controls related to its service and support to the Commission are established, documented, and followed.

Fund Transactions Were Authorized in Advance, Supported, Accurately Accounted for, and in Compliance with Applicable Laws

For fiscal years 2011 and 2012, the Fund's recorded transactions consisting of 22 investment and operating transactions, were authorized in advance, supported by documentation, and accurately accounted for. We found that all recorded transactions were in compliance with the applicable laws that we deemed significant to the objectives of our audit.

Fund Activity for Fiscal Years 2011 and 2012

As summarized in table 1, the Fund's recorded transactions consisted of 22 investment and operating transactions. The Fund's investment-transactions consisted of 10 purchases of investments and 11 redemptions of investments. There was one operational disbursement from the Fund in fiscal year 2011 for the purchase of artwork. Specifically, on September 30, 2010, the Commission entered into an obligation to purchase four sketches painted by artist Constantino Brumidi. During fiscal year 2010, the U.S. Senate Curator Office's staff provided operational support and assistance to the Commission for this purchase by gathering background, appraisal, and authenticity information on the sketches. The disbursement for the sketches was made on October 5, 2010, using \$80,125 in funds from the Fund. On October 6, 2010, the Curator's Office, on behalf of the Commission, took physical possession of the sketches.⁷ Table 1 presents a summary of the Fund's financial transactions covering fiscal years 2011 and 2012, as recorded by the Library.

Table 1: Summary of Total Recorded Fund Transactions and Balances for Fiscal Years 2011 and 2012

Fiscal year	Beginning Fund balance	Operating-related		Investment-related	Ending Fund balance
		Disbursements	Receipts	Net cash provided by investments	
2011	\$547,603	\$80,125	\$0	\$784	\$468,262
2012	\$468,262	\$0	\$0	\$440	\$468,702

Source: GAO analysis of Library of Congress records for the Senate Preservation Fund.

Advance Authorization of Recorded Transactions

To help ensure that only valid transactions are initiated or entered into, federal internal control standards provide that such transactions should be authorized by appropriate officials.⁸ During our audit, we found that all Fund transactions were authorized in advance by written authorization in accordance with the Library's and the Commission's established practices.

⁷The total cost of the Brumidi sketches was \$235,300. The Senate Preservation Fund paid \$80,125 toward the purchase of the sketches and the remaining cost of \$155,175 was paid from the Capitol Preservation Fund. This operational disbursement was reported in our previous report on the results of our audit of the Fund's transactions for fiscal years 2009 and 2010 because it occurred shortly after the end of fiscal year 2010. See GAO, *Senate Preservation Fund: Audit of Fiscal Years 2009 and 2010 Transactions*, GAO-12-271R (Washington, D.C.: Feb. 16, 2012).

⁸GAO/AIMD-00-21.3.1.

Supporting Documentation of Recorded Transactions

Federal internal control standards also provide that transactions and related events should be clearly documented and that the documentation should be readily available for examination. Our review of supporting documentation found that all Fund transactions were fully supported by documentation in accordance with the Library's and the Commission's established practices.

Accounting for Recorded Transactions

Federal internal control standards provide that transactions should be promptly and accurately recorded to maintain their relevance and value to management in controlling operations and making decisions. During our audit, we found that all Fund transactions were promptly and accurately recorded in accordance with the Library's and the Commission's established practices.

Compliance with Significant Laws for Recorded Transactions

Management is responsible for developing operating practices to help ensure compliance with relevant laws. In reviewing the Fund's transactions, we determined that there were three statutory provisions within the enabling legislation related to our audit objectives. The three statutory provisions we identified involved (1) investment of Fund assets, (2) use of Fund assets for investment and other purposes, and (3) required approvals for Fund disbursements.

- **Investment of Fund assets.** Pursuant to the Fund's enabling legislation, Fund assets not needed to meet current withdrawals are to be invested in an interest-bearing obligation of the United States or an obligation guaranteed as to principal and interest by the United States that as determined by the Commission, has a maturity suitable for the Fund.⁹ Our review of the recorded transactions of the Fund found that all of the Fund's 10 investment purchases complied with this provision regarding the investment of Fund assets in Treasury securities.
- **Use of Fund assets.** Fund assets are available to the Commission for various purposes, including the acquisition of works of art and historical objects, official activities of the Commission's advisory boards, and any purposes for which the contingent fund of the Senate is available under 2 U.S.C. § 2107(a).¹⁰ Our review of the recorded transactions of the Fund during the period covered by our audit found that the Fund's one operational disbursement for the purchase of the Brumidi sketches was consistent with the purposes for which assets in the Fund were made available to the Commission.
- **Required approvals for use of Fund assets.** Under the Fund's enabling legislation, disbursements from the Fund are to be made on vouchers approved by the Commission and signed by the Executive Secretary of the Commission.¹¹ We found that the disbursement for the purchase of the Brumidi sketches was made on a voucher approved by the Commission and signed by the Executive Secretary.

⁹2 U.S.C. § 2108(c)(4).

¹⁰2 U.S.C. § 2108(c)(2).

¹¹2 U.S.C. § 2108(c)(3)(C).

The Commission and Library Had Operating, Reporting, and Oversight Practices in Place

For fiscal years 2011 and 2012, the Commission's operating and oversight practices for the Fund were documented and in place. For the same period, the Library's operating and reporting practices for the Fund were documented and in place. However, we did identify additional opportunities for improvement to the Library's investment procedures.

The documented practices at both the Commission and the Library provided reasonable assurance that Fund transactions were properly executed and Fund assets were adequately safeguarded. The Commission had documented operating practices for the receipts, disbursements, investments, and oversight of the Fund. These practices are described in legislation, a Commission Delegation Letter, the *United States Senate Acquisition Policy*, a memorandum from the Commission to the Library, and accounting guidelines for the Fund. The Library had documented operating practices for Fund receipts, disbursements, investments, and reporting practices. The Library's accounting guidelines for the Fund provided documented procedures for the Library to follow in processing receipts. The Library's disbursement practices are described in a payment procedures directive issued by the Library. In addition, the Library's approved standard operating procedures document the Library's investment practices supporting the Fund.

While the documented practices at both the Commission and the Library provided reasonable assurance that Fund transactions were properly executed and Fund assets were adequately safeguarded, we identified two instances where the Library did not execute transactions in accordance with the Commission's investment directives. In one instance, we found available funds, not needed for immediate disbursement, that were not invested in a timely manner. In the other instance, while the Library invested funds in Treasury securities, it did not invest any funds in biweekly Treasury bills as prescribed by the Commission. In March 2013, the Library and the Commission took action to update the Library's standard operating procedures for investments to include required steps to be performed monthly, including a review of the Fund's cash balance and notification of the appropriate Library officials if there are any funds available for investment. In addition, the Library updated its standard operating procedures in March 2013 to include the Commission's instructions for investing funds in biweekly securities. These updated standard operating procedures for investments should help provide assurance that Fund resources not needed for immediate disbursement will be invested to maximize the return on these assets within the constraints of the maturity dates prescribed by the Commission.

Commission Practices for Fund Operations and Oversight

Receipts: The Commission's documented practices for receipts provide that the Commission may accept gifts of money and that any such gifts must be deposited in the Fund's account at the Treasury. During the period covered by our audit, the Commission's receipt practices were in place; however, there were no Commission receipts.

Disbursements: The Commission's documented practices for disbursements provide that disbursements may only be made for (1) costs incurred in carrying out the purposes of the Commission, (2) official activities of advisory boards established by the Commission, and (3) the acquisition of works of art and historical objects or any purposes for which the contingent fund of

the Senate is available under 2 U.S.C. § 2107(a). The practices also provide that disbursements over \$10,000 from the Fund are to be made using vouchers approved by the Commission and signed by the Executive Secretary of the Commission. Furthermore, the practices provide that disbursements under \$10,000 are to be made using vouchers approved by the Commission's Executive Secretary. During the period covered by our audit, the Commission's disbursement practices were in place. As previously discussed, there was one disbursement of Fund assets for the purchase of the Brumidi sketches, and we found that it was executed in accordance with the Commission's disbursement practices. Specifically we found that the

- Commission communicated to the Library its intent to purchase the Brumidi sketches,
- purchase of the Brumidi sketches was made on a voucher approved by the Commission and signed by the Executive Secretary,
- Commission appropriately transmitted the bill of sale for the purchase of the Brumidi sketches to the Library to notify it of the scheduled disbursement, and
- sketches were properly safeguarded and transferred to the fine arts inventory of the Commission.

Investments: The Commission's documented practices for investments provide that any portion of the Fund that is not needed to meet current withdrawals is to be invested in an interest-bearing obligation of the United States or an obligation guaranteed as to principal and interest by the United States. During the period covered by our audit, we found that the Commission's documented investment practices were in place. All investment-related Fund transactions were for the purchase and redemption of U.S. Treasury securities.

Oversight: The Commission's documented practices for oversight set out required steps for how acquisitions, gifts, disbursements, communication, and investments are to be processed and accounted for at the Commission and the Library. Federal internal control standards provide that monitoring and oversight activities are to be incorporated into an entity's normal operations. The Commission's oversight practices, which were consistent with federal internal control standards, were in place during the audit period and were designed to ensure that transactions were properly executed and assets of the Fund were adequately safeguarded. The Library's financial management services on behalf of the Fund include reporting to the Commission on the activity of the Fund. During the period covered by our audit, the Library provided the Commission quarterly financial reports, which enabled the Commission to monitor the Fund's financial activity.

Library Practices Supporting Fund Operations and Reporting

Receipts: The Library's formally documented and approved accounting guidelines for the Fund contain practices for the processing of the Fund's receipt transactions. During the period covered by our audit, the Library's receipt practices were in place; however, there were no Fund receipt transactions.

Disbursements: The Library has a payment procedures directive that documents its operating practices for paying vendors on behalf of the Commission. The directive is consistent with federal internal control standards and sets out required steps for the Library to ensure that Fund payments are properly authorized, accurate, approved, and recorded, and are made on a timely basis. The directive also requires the Library to have the appropriate segregation of duties between authorizing, approving, and recording payments. During the period covered by our

audit, we found that the Library's payment practices were in place. We found that the one disbursement related to the Brumidi sketches was executed in accordance with the Library's disbursement practices. Specifically we found that the

- Library followed its payment procedures directive appropriately to ensure that the payment was properly authorized, accurate, approved, recorded, and made on a timely basis and
- transaction was fully supported by documentation, and the Library had the proper segregation of duties in the processing of the payment.

Investments: In September 2011, the Library issued approved standard operating procedures for the Fund that documented its investment practices. The procedures outline the detailed responsibilities of staff members and reviewers during the preparation and review of investment transactions. While the Library's standard operating procedures for investments resulted in transactions that were authorized in advance, supported by documentation, accurately accounted for, and in compliance with law, we identified two instances where the Library did not execute transactions in accordance with the Commission's investment directives.

In one instance, we found available funds, not needed for immediate disbursement, that were not invested in a timely manner. On October 4, 2010, the Library redeemed a Treasury security to make funds available to purchase the Brumidi sketches. During our audit, we found that after the redemption occurred, the Fund had \$10,391 not needed for immediate disbursement. This amount was not invested until December 16, 2010, when the Library purchased a Treasury security. Although the financial impact of not investing these available funds was negligible, the Commission and Library procedures require funds not needed for immediate disbursement to be invested in Treasury securities. During our audit period, the Library's investment procedures did not include a periodic review of the cash balance of the Fund to identify if there were any Funds not needed for immediate disbursement. In response to our finding, the Library updated the standard operating procedures for investments in March 2013 to include procedures for a Library accountant to perform a monthly review of the cash balance of the Fund and to notify appropriate Library officials if there are any funds available for investment. These updated standard monthly operating procedures should help provide assurance that Fund resources not needed for immediate disbursement will be invested in a timely manner, which will help maximize the return on these assets.

In addition, while the Library invested funds in Treasury securities, it did not invest funds in biweekly Treasury bills as prescribed by the Commission. In a letter dated November 20, 2003, the Commission instructed the Library to maintain approximately \$100,000 invested in biweekly Treasury bills because the funds may need to be used for immediate withdrawals. During the audit period, the Library did not invest any funds in biweekly securities, but instead invested in securities that had 3- and 6-month maturities. The Library stated that current staff members were not aware of the November 2003 letter and that the Commission's instruction was not included in the Library's standard operating procedures for investments. In response to our finding, the Library, in coordination with the Commission, updated the Library's standard operating procedures for investments of the Fund in March 2013 to include the Commission's instruction for maintaining the prescribed amount of funds in 2-week maturity dates. The Library, with approval from the Commission, will invest approximately \$50,000 in biweekly Treasury bills and the remaining funds will be invested in 3- and 6-months maturities. These updated standard operating procedures will help provide assurance that funds will be consistently invested with the maturity dates prescribed by the Commission.

Reporting: The Library's documented and approved accounting guidelines for the Fund contain practices for reporting on a quarterly basis to the Commission. The guidelines are consistent with federal internal control standards, which provide that pertinent information, such as Fund transaction activities, be reported in a form and time frame that enables those who need the information to carry out their responsibilities efficiently and effectively. During the period covered by our audit, we found that the Library's reporting practices were in place. Specifically, we found that the Library transmitted quarterly financial reports to the Commission, which provided sufficient information for the Commission to monitor the Fund's activities.

Agency Comments

We provided a draft of our report to the Chief Financial Officer of the Library of Congress and the Executive Secretary of the Senate Commission on Art. In commenting on the draft report, the Library's Chief Financial Officer concurred with the draft report's findings and conclusions (see enclosure II). In addition, the Executive Secretary of the Senate Commission on Art provided oral comments in which she concurred with the draft report's findings and conclusions.

We are sending copies of this report to the Senate Commission on Art's Executive Secretary and the Chief Financial Officer of the Library of Congress. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staffs have any questions about this report, please contact me at (202) 512-9399 or MalenichJ@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 report include Julie Phillips (Assistant Director), Jacquelyn Hamilton, Judy Lee, and Alan MacMullin.



J. Lawrence Malenich
Director
Financial Management and Assurance

Enclosures – 2

Scope and Methodology

To achieve our audit objectives, we reviewed the Senate Preservation Fund's (Fund) enabling legislation and federal internal control standards¹² and met with staff members from the Senate Commission on Art (Commission) and the Library of Congress's (Library) Office of the Chief Financial Officer to discuss the nature and extent of the Fund's financial transactions execution, processing, and accounting practices; available supporting documentation; and accounting records. We used our discussions with Commission and Library staff members, and our reviews of available supporting documentation, to develop an understanding of the operating practices established by the Commission and the Library related to the execution and processing of the Fund's investments and operating receipt and disbursement transactions. We also considered whether the established operating practices were consistent with federal internal control standards.

We used the Commission's and the Library's established operating practices as our criteria for determining whether the Fund's transactions for fiscal years 2011 and 2012 were authorized in advance, supported by documentation, and accurately accounted for. To do so, we reviewed and reconciled all transactions for fiscal years 2011 and 2012 with supporting documentation maintained by the Library and the Commission. Furthermore, we verified the Library's recorded transactions with the U.S. Treasury's (Treasury) FedInvest Transaction History Reports¹³ and the Treasury's Governmentwide Accounting and Reporting (GWA) Account Statements.¹⁴

We reviewed applicable laws and regulations to determine if any were significant to our audit objectives. We concluded that there were three statutory provisions within the enabling legislation related to the objectives of our performance audit. The three statutory provisions we identified involved (1) investment of Fund assets, (2) use of Fund assets for investment and other purposes, and (3) required approvals for Fund disbursements. To assess whether transactions were executed in compliance with laws considered significant to our audit objectives, we reviewed the relevant statutory requirements, supporting documentation, and accounting for all Fund transactions. We did not identify any regulations we considered significant to our audit objectives.

With regard to whether operating, reporting, and oversight practices were documented and in place at the Commission and the Library to help ensure that Fund transactions were properly executed and Fund assets were adequately safeguarded, we obtained an understanding of the Commission's and Library's operating, reporting, and oversight practices by reviewing the available documented practices and conducting walk-throughs. We reviewed documentation supporting communications between and among the Library and the Commission staff members regarding recorded transactions and Fund activities. We also considered federal internal control standards when reviewing supporting documentation related to these activities.

¹²GAO, *Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21.3.1 (Washington, D.C.: November 1999).

¹³Treasury maintains the Fund's transaction records, which provided third-party verification of the Library's records of Fund transactions.

¹⁴The GWA Account Statements provide the Fund's balance and transaction information at the Treasury and were used to verify the Library's records of Fund transactions.

We conducted this performance audit from January 2013 to April 2013 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Comments from the Library of Congress



THE LIBRARY OF CONGRESS
101 INDEPENDENCE AVENUE, S.E.
WASHINGTON, D.C. 20540-9100


OFFICE OF THE CHIEF FINANCIAL OFFICER

April 8, 2013

Dear Mr. Malenich,

I have reviewed your report entitled Senate Preservation Fund: Audit of Fiscal Years 2011 and 2012 Transactions. I concur with the findings and conclusions contained in your report, and given that there were no recommendations, the Library has no additional actions to implement regarding this audit.

Sincerely,



Jeffrey Page
Chief Financial Officer
Library of Congress
202-707-7350

Mr. J. Lawrence Malenich
Director
Financial Management and Assurance
U.S. Government Accountability Office
Washington, DC 20548

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