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United States Government Accountability Office
Washington, DC 20548

June 16, 2006

The Honorable Emily J. Reynolds
Secretary of the United States Senate

Subject: Agreed-Upon Procedures: Senate Office of Public Records Revolving Fund
Fiscal Years 2003-2005

Dear Ms. Reynolds:

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's (the Fund's) fiscal years 2003-2005. In summary, the procedures we agreed with you to perform involved inspecting 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. Enclosure I contains the procedures we agreed to perform and the results we obtained.

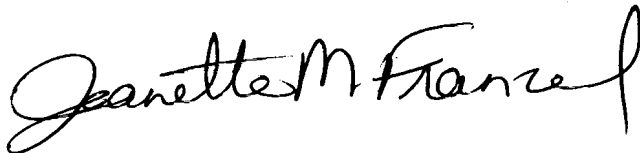
Consistent with our work on previous agreed-upon procedures engagements involving the Office of Public Records Revolving Fund, and, as agreed with you, our objective was not to express an opinion, and we do not express an opinion on the receipt and disbursement activities and related fund balances of the Fund for fiscal year 2003-2005, which would have entailed additional procedures. Such additional procedures might have identified other matters, if they existed, that would have been

reported to you.³ We initiated our agreed-upon procedures on January 10, 2006, and, after certain disbursement documentation was retrieved from storage, completed our work on the procedures on February 27, 2006.

We provided a draft of this report along with its enclosure to officials from OPR, SDO and your office for review and comment. They provided us with technical comments that have been incorporated as appropriate. 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 its distribution will not be limited.

If you have any questions, you may contact me at (202) 512-9406 or franzelj@gao.gov or John Reilly, Assistant Director, at (202) 512-9517 or reillyj@gao.gov. Key contributors to this work were Sabrina Springfield and Leslie Jones. This report will be made available at <http://www.gao.gov> GAO's Internet site.

Sincerely yours,

A handwritten signature in black ink that reads "Jeanette M. Franzel". The signature is fluid and cursive, with the first name "Jeanette" being the most prominent part.

Jeanette M. Franzel
Director
Financial Management and Assurance

Enclosure

³ 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.

Enclosure I

Office of Public Records Agreed-upon Procedures

Receipt Activity

1. For fiscal years 2003-2005, inspect the pre-numbered receipt documents and the OPR-prepared adding machine tape supporting the amount of OPR's deposit ticket and verify that the amount from each individual receipt document was included on the adding machine tape and the total amount from each adding machine tape agreed with the total amount of the related deposit prepared by OPR for deposit by Senate Disbursing Office (SDO). If any exceptions are noted, obtain an explanation from OPR and SDO officials.

Result: The amount of each individual receipt document was included on the applicable adding machine tape and related deposit prepared by OPR for deposit by SDO.

2. For fiscal years 2003-2005, inspect OPR's supporting documentation for its post-deposit reconciliations and verify that the amount of each OPR receipt deposit was included in the applicable SDO transaction reports and the SDO-prepared monthly Statement of Funding Authorization and Expense Activity for 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.

Disbursement Activity

1. For each Fund disbursement voucher provided by SDO for fiscal year 2003-2005, inspect individual disbursement vouchers, related supporting documentation, and SDO-prepared transaction reports and monthly Statement of Funding Authorization and Expense Activity for evidence that
 - a. prior to the recorded date of the disbursement,
 - the receiving official or designee accepted the goods and/or services.
 - the OPR Superintendent or designee signed the disbursement voucher.
 - the Secretary of the Senate or designee signed the disbursement voucher.
 - the voucher was certified or sanctioned by applicable Senate office.⁴

⁴ Prior to December 1, 2002, the Senate Rules Committee sanctioned all disbursements. Effective December 1, 2002, the Senate Rules Committee authorized SDO to certify all disbursements valued up to \$35, and for those valued at more than \$35 were to be sanctioned by the Senate Rules Committee.

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- 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 Statements 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.

2. For fiscal years 2003-2005, inspect OPR's post-disbursement reconciliation of approved disbursement vouchers to the monthly Statements of Funding Authorization and Expense Activity and verify that each approved disbursement was included in the applicable 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 post-disbursement reconciliation was included in the applicable monthly Statement of Funding Authorization and Expense Activity.

Fund Balances

1. Compare the beginning and ending fund balance for fiscal years 2003-2005 recorded on the Senate Disbursement Office's 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 fiscal year fund balances for fiscal years 2003 and 2005 as reported in the monthly Statement of Funding Authorization and Expense Activity were the same as those reported by SDO to the U.S. Treasury.

Other Procedure

1. Summarize the monthly receipt and disbursement activities shown in the Statement of Funding Authorization and Expense Activity, compare the summarized activity to the Fund's reported change in opening and closing fund balance with Treasury for the Office of Public Records Revolving Fund (appropriation account symbol 00X4052), and prepare a summary of yearly receipt and

Effective January 1, 2004, the Senate Rules Committee raised SDO's certification authority to \$100 and only disbursements greater than \$100 were to be sanctioned by Senate Rules Committee.

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disbursement activities and related fund balances for fiscal years 2003-2005. If any discrepancies are noted obtain an explanation from OPR and SDO officials.

Results: We summarized the monthly receipt and disbursement activities, compared to the summarized activity the reported fund balances with Treasury and found no differences. The summary is shown below.

Senate Office of Public Records Revolving Fund
Summary of Reported Receipts, Disbursements, and Fund Balances
(Unaudited)

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>
Reported Beginning Balance	\$116,328.28	\$123,531.13	\$125,344.53
Reported Receipts			
Receipts from Copies of Public Documents	\$21,062.80	\$18,058.40	\$21,005.55
Other Receipts – Reconciliation Adjustment			\$80.00
Total Reported Receipts	\$21,062.80	\$18,058.40	\$21,085.55
Reported Disbursements			
Contractual Services	(13,770.00)	(16,245.00)	(11,475.00)
Equipment	(89.95)		
Total Reported Disbursements	(13,859.95)	(16,245.00)	(11,475.00)
Net Reported Receipt/(Disbursement) Activity	\$7,202.85	\$1,813.40	\$9,610.55
Reported Ending Balance	\$123,531.13	\$125,344.53	\$134,955.08

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