



United States Government Accountability Office
Washington, DC 20548

May 1, 2013

The Honorable Patrick J. Leahy
Co-Chairman
The Honorable John A. Boehner
Co-Chairman
Capitol Preservation Commission

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

The Honorable Candice Miller
Chairman
The Honorable Robert A. Brady
Ranking Member
Committee on House Administration
House of Representatives

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

In November 1988, the Capitol Preservation Commission (Commission) was established for the purpose of providing for improvements in, preservation of, and acquisitions for the United States Capitol. At the same time, the Capitol Preservation Fund (Fund) was established within the U.S. Treasury (Treasury), to be used by the Commission to provide financing for its mission operations. The Library of Congress (Library) is to provide financial management services and support to the Commission. GAO is required to audit the transactions of the Commission and report the results to the Congress.¹

This report presents the results of our audit of the Commission's transactions as recorded in the Fund during 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. 100-696, 102 Stat. 4610 (Nov. 18, 1988), as amended by Pub. L. No. 112-234, 126 Stat. 1624 (Dec. 28, 2012), classified, as amended, at 2 U.S.C. § 2084.

To address these objectives, we reviewed the Fund's enabling legislation and the Commission's and Library's operating practices,² 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 transactions consisted of 101 investment and operating transactions. With the exception of one investment purchase, the Fund's recorded 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.

Background

The Commission was established on November 18, 1988, to provide for improvements in, preservation of, and acquisitions (including works of fine art and other property for display) for the United States Capitol.³ Pursuant to Public Law 100-696, the Fund was established within the Treasury and made available to the Commission for (1) improvement and preservation projects for the U.S. Capitol, (2) disbursement with respect to works of fine art and other property, and (3) such other payments as may be required to carry out the Commission's purpose. The Fund's assets consist of amounts derived from contributions, surcharge proceeds from the Secretary of the Treasury (U.S. Mint) arising from the sale of commemorative coins, and interest earned on the invested portions of the Fund's assets. Fund assets not needed to finance current improvement, preservation, or acquisition projects are invested in interest-bearing obligations of the United States.

The Fund is authorized to receive proceeds from coin surcharges from three commemorative coin programs authorized by the Congress: (1) the Bicentennial of the United States Congress

²Operating practices are those related to authorization; documentation; accounting of receipts, disbursements, and investments; and compliance with laws to ensure that Fund transactions are properly executed.

³Pub. L. No. 100-696, title VIII, § 801, 102 Stat. 4608, classified at 2 U.S.C. § 2081.

Commemorative Coin Act, (2) the Bicentennial of the United States Capitol Commemorative Coin Act, and (3) the United States Capitol Visitor Center Commemorative Coin Act of 1999. The proceeds from the Capitol Visitor Center commemorative coins were used to partially fund the construction of the Capitol Visitor Center and were fully expended by 2006.

The Commission is also authorized to accept gifts of (1) works of fine arts, (2) money, and (3) other property, and can also purchase and dispose of property. In 1991, the *Rules of the Commission* authorized the use of \$400,000 (\$200,000 for the House of Representatives and \$200,000 for the Senate) from the Fund for the purchase of art, furnishings, or items of historical interest provided that such expenses are approved by a majority of the members of the Commission from the body of the Congress for which such purchases are made. The Commission may not maintain any collection of fine art and other property that it receives or acquires. Instead, it may assist in the transfer of such items to a congressional entity (such as the Senate Commission on Art, the House of Representatives Fine Arts Board, or the Joint Committee on the Library) or dispose of such property by sale or other transaction. The Architect of the Capitol, the Senate Commission on Art, and the House of Representatives Fine Arts Board are required to provide staff support and assistance to the Commission.⁴

On behalf of the Commission, the Secretary of the Senate and the Clerk of the House of Representatives, pursuant to Commission Rules, provide general 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. They are responsible for ensuring that (1) Fund transactions are authorized, supported by documentation, and in accordance with applicable laws and (2) related operating practices and internal controls are established and followed.⁵ In a 1989 memorandum, the Commission delegated the investment responsibilities of the Fund to the Library, specifying that all funds not needed to meet current withdrawals are to be invested in Treasury securities that have 3- or 6-month maturities.

Pursuant to Public Law 101-45, the Library is to provide financial management services and support to the Commission.⁶ As such, the Library's Chief Financial Officer (CFO) staff provides principal services and support for the Fund, including the purchase and redemption of Treasury investments with funds not needed to finance current operations, the processing of receipt and disbursement transactions, and the development and maintenance of the Fund's accounting records and related support. Further, as the Fund's financial management provider, the Library, through its CFO, is also responsible for ensuring that appropriate operating practices and internal controls related to its service and support to the Commission are properly documented and followed.

⁴Pub. L. No. 100-696, title VIII § 801(e), 102 Stat. 4608 (Nov. 18, 1988), classified at 2 U.S.C. § 2081(e).

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. A subset of each of these control objectives is the need to safeguard assets and to 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 internal control. See *GAO Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21.3.1 (Washington, D.C.: November 1999).

⁶See 2 U.S.C. § 142i.

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 consisted of 101 investment and operating transactions. With the exception of one investment purchase, the Fund's recorded transactions were authorized in advance, supported by documentation, and accurately accounted for. We also 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 101 investment and operating transactions. The Fund's investment-related transactions consisted of 50 purchases of investments and 50 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 Senate Commission on Art, under authority of 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 Senate Commission on Art 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 \$155,175 in funds from the Senate's previously authorized \$200,000. On October 6, 2010, the Curator's Office, on behalf of the Senate Commission on Art, 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 through 2012

Fiscal year	Beginning Fund balance	Operating-related		Investment-related	Ending Fund balance
		Disbursements	Receipts	Net cash provided by investments	
2011	\$10,607,972	\$155,175	\$0	\$17,761	\$10,470,558
2012	\$10,470,558	\$0	\$0	\$6,487	\$10,477,045

Source: GAO analysis of Library of Congress records for the Capitol 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 with one exception discussed later, 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 Capitol Preservation Fund paid \$155,175 toward the purchase of the sketches and the remaining cost of \$80,125 was paid from the Senate 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 2008 through 2010 because it occurred shortly after the end of fiscal year 2010. See GAO, *Capitol Preservation Fund: Audit of Fiscal Years 2008 through 2010 Transactions*, GAO-12-85R (Washington, D.C.: Oct. 14, 2011).

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.⁹ Our review of the recorded transactions of the Fund found that each of the Fund's 50 investment purchases complied with this provision regarding the investment of Fund assets in U.S. Treasury securities.
- **Use of Fund assets.** Under the Fund's enabling legislation, Fund assets are available to the Commission for payment of transaction costs and similar expenses incurred under 2 U.S.C. § 2082, improvement and preservation projects for the United States Capitol, disbursement with respect to works of fine art and other property, and such other payments as may be required to carry out the purpose of the Commission.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, except for improvement and preservation projects for the Capitol, which require appropriation committee approval, funds are to be available to the Commission. Disbursements from the Fund are to be made on vouchers approved by the Commission and signed by the Co-Chairmen.¹¹ Commission Rules authorize the Co-Chairmen to approve incidental expenses on behalf of the Commission. In addition, Commission Rules authorized the use of \$400,000 (\$200,000 for the House of Representatives and \$200,000 for the Senate) from the Fund for the purchase of art, furnishings, or items of

⁹Pub. L. No. 100-696, title VIII, § 803(e), 102 Stat. 4609 (Nov. 18, 1988), classified at 2 U.S.C. § 2083(e).

¹⁰See 2 U.S.C. § 2083(b).

¹¹See 2 U.S.C. § 2083(d).

historical interest provided that such expenses are approved by a majority of the members of the Commission from the body of the Congress for which such purchases are made. We found that the disbursement for the purchase of the Brumidi sketches for the Senate was approved by a majority of the members of the Commission from the Senate.

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

For fiscal years 2011 and 2012, the Commission and the Library had operating and oversight practices documented and in place for the Fund. 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 used to account for the receipts, disbursements, investments, and oversight of the Fund. These practices are described in legislation, the *Rules of the Commission*, and memorandums from the Commission to the Library. The Library had documented operating practices used to account 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.

Commission Practices for Fund Operations and Oversight

Receipts: The Commission's documented practices over receipts provide that the Commission is to accept money only in the form of a check or similar instrument made payable to the Fund or to the Treasury for the account of the Fund and any such instruments are to be deposited in the Fund at the Treasury. During the period covered by our audit, the Commission's receipts practices were in place; however, there were no Commission receipts.

Disbursements: The Commission's documented practices for disbursements provide that all transactions are to be directly related to the purposes of the Commission. The Commission's disbursement practices also direct the Library to take the necessary steps to ensure that funds are available in advance of disbursement. The practices also provide that disbursements from the Fund are to be made using vouchers approved by the Commission and signed by the Co-Chairmen. 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 sketches,
- purchase was approved and made by the Senate Commission on Art using a portion of the Fund available specifically to the Senate,¹²
- Commission appropriately transmitted the bill of sale for the purchase to the Library to notify it of the scheduled disbursement, and
- sketches were properly safeguarded and transferred to the fine arts inventory of the Senate Commission on Art.

¹²The Senate members of the Commission delegated its approval for Senate expenditures of art, furnishing, and other items of historical interest to the Senate Commission on Art.

Investments: The Commission's documented practices over 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 funds not needed to meet current withdrawals were invested in 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 Fund-related receipt transactions. During the period covered by our audit, the Library's receipts practices were in place; however, there were no Fund-related receipt transactions.

Disbursements: The Library has a payment 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 the payment. 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 directive appropriately to ensure that the payment was properly authorized, accurate, approved, and recorded and was made on a timely basis and
- transaction was fully supported by documentation, and the Library had the proper segregation of duties over 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 Library's investment procedures set out required steps to provide assurance that transactions are authorized in advance, supported by documentation, accurately accounted for, and made in compliance with applicable laws. Specifically, the procedures outline the detailed responsibilities of staff members and reviewers during the preparation and review of investment transactions. During the period covered by our audit, we found that the Library's investment practices were in place. We found that 99 of 100 investment-related transactions were executed according to the Library's standard operating procedures for investments. However, we did identify one instance where the Library's procedures for documenting approvals of investment transactions were not followed.

Specifically, the Library executed the purchase of one investment without a “Request for Investment/Redemption” form documenting evidence of written advanced authorization for the transaction. In this instance, according to the Library, the transaction was authorized verbally in advance. The verbal authorization was evidenced by an e-mail correspondence between appropriate officials after the transaction was executed and documented in the support for the transaction. This instance occurred before the Library formally documented and approved its investment procedures in September 2011.

Reporting: The Library’s documented and approved accounting guidelines for the Fund contain practices for reporting to the Commission on a quarterly basis. 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, the Secretary of the Senate, and the Clerk of the House of Representatives. 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 Secretary of the Senate and the Clerk of the House of Representatives provided oral comments in which they concurred with the draft report’s findings and conclusions.

We are sending copies of this report to the Secretary of the Senate, the Clerk of the House of Representatives, 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 N. 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 Capitol Preservation Commission's (Commission) and the Capitol Preservation Fund's (Fund) enabling legislation and federal internal control standards¹³ and met with staff from the Commission and from 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, 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 Reports¹⁴ and Treasury's Governmentwide Accounting and Reporting (GWA) Account Statements.¹⁵

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 assets of the Fund 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 staffs regarding recorded transactions and activities of the Fund. We also considered federal internal control standards when reviewing supporting documentation related to these activities.

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

¹³GAO, *Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21.3.1 (Washington, D.C.: November 1999).

¹⁴Treasury maintains the Fund's transaction records, which provided third-party verification of the Library's records of Fund transactions.

¹⁵The GWA Account Statements provide the Fund's balance and transaction information at Treasury and were used to verify the Library's records of Fund transactions.

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 Capitol 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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