

GAO

Report to the President of the Senate and  
the Speaker of the House of  
Representatives

September 1987

FINANCIAL AUDIT

Statement of  
Accountability for the  
Office of the Attending  
Physician for 1986



134201

040286





United States  
General Accounting Office  
Washington, D.C. 20548

Comptroller General  
of the United States

B-206277

September 30, 1987

To the President of the Senate and the  
Speaker of the House of Representatives

Pursuant to the Legislative Branch Appropriation Act of 1976, we have examined the Office of the Attending Physician's statement of accountability for appropriation and expenditures for the year ended September 30, 1986. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We completed our audit work on April 23, 1987.

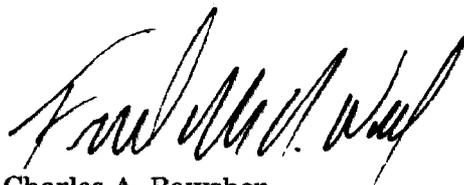
In our opinion, the enclosed statement of accountability for appropriation and expenditures presents fairly the accountability of the Office of the Attending Physician for appropriated funds at September 30, 1986, and the expenditures incurred for the year then ended, in conformity with the accounting policies described in note 2 to the statement.

Our report on internal accounting controls and compliance with laws and regulations, together with the Office of the Attending Physician's statement of accountability and accompanying notes for the fiscal year are included in this report.

We noted that the only law specifically applicable to the use of appropriated funds for the Office of the Attending Physician is the annual appropriation law which typically provides that appropriated funds can be used for medical supplies, equipment, contingent expenses, allowances, and salaries. There are no provisions in law which cover operational issues such as who is eligible for treatment or what types of services can be provided. We have suggested that the Attending Physician work with congressional leadership to clarify operational issues such as these. As required by the Legislative Branch Appropriation Act of 1976, we are sending copies of this report to the Subcommittee on Legislative Branch, Senate Committee on Appropriations; the Subcommittee on Legislative, House Committee on Appropriations; the House

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Committee on Government Operations; the Senate Committee on Governmental Affairs; and the Clerk of the House of Representatives.

*for* 

Charles A. Bowsher  
Comptroller General  
of the United States



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# Report on Internal Accounting Controls and Compliance With Laws and Regulations

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We have examined the statement of accountability for appropriation and expenditures of the Office of the Attending Physician for the fiscal year ended September 30, 1986. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures, including tests of compliance with laws and regulations, as we considered necessary in the circumstances. This report pertains to a preliminary review of the system of internal accounting controls and our review of compliance with laws and regulations for the year ended September 30, 1986.

We did not complete a study and evaluation of the Office's internal accounting control system for the purpose of determining the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the Office's statement. Based on our preliminary review, we concluded that it was more efficient to expand our substantive audit tests in examining the financial statements for the year ended September 30, 1986.

While we did not perform a complete study and evaluation of the Office's internal accounting control system, we did not become aware of any condition during our expanded substantive audit tests which we believe to be a material weakness. In audits where we do study and evaluate the internal accounting control system, material weaknesses in the system would not necessarily be disclosed. Accordingly, even in such cases we would not be able to express an opinion on the system taken as a whole.

As part of our examination, we also tested the Office's compliance with applicable laws and regulations. In our opinion, the Office of the Attending Physician complied with the terms and provisions of laws and regulations for the transactions tested that could have materially affected its statement. Nothing came to our attention, in connection with our examination, that caused us to believe that the Office was not in compliance with the terms and provisions of laws and regulations for those transactions not tested.

We noted that the only law specifically applicable to the use of appropriated funds for the Office of the Attending Physician is the annual appropriation law which typically provides that appropriated funds can be used for medical supplies, equipment, contingent expenses, allowances, and salaries. There are no provisions in law which cover operational issues such as who is eligible for treatment or what types of

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services can be provided. We have suggested that the Attending Physician work with congressional leadership to clarify operational issues such as these.

# Statement of Accountability for Appropriation and Expenditures Fiscal Year Ended September 30, 1986

<b>Appropriation (note 1)</b>	<b>\$1,056,000</b>
Less: Funds sequestered under the Balanced Budget and Emergency Deficit Act of 1985	45,000
<b>Net Funds Available</b>	<b>1,011,000</b>
<b>Expenditures</b>	
Reimbursements for personnel costs (note 1)	739,933
Allowances (note 3)	43,187
Medical supplies	173,381
X-rays	1,567
Laboratory services	28,942
Travel	2,477
Subscriptions	1,231
Medical equipment	1,227
Miscellaneous	1,092
<b>Total Expenditures</b>	<b>993,037</b>
<b>Unexpended Balance, September 30, 1986</b>	<b>\$17,963</b>

The accompanying notes are an integral part of this statement.

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# Notes to Statement

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## Note 1. Appropriations

The Legislative Branch Appropriations Act, 1986 (Public Law 99-151) provided the Office of the Attending Physician with funds for medical supplies, equipment, and contingent expenses of the emergency rooms; for monthly allowances for the Attending Physician and his assistants; and for reimbursement to the Department of the Navy for Navy personnel and equipment assigned to the Office of the Attending Physician.

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## Note 2. Significant Accounting Policies

The House Finance Office, under the Clerk of the House of Representatives, performs financial accounting for the Office of the Attending Physician. The Office of the Attending Physician receives monthly official expense reports and year-end fund status reports from the House Finance Office. The statement of accountability is prepared from these reports and the Office of the Attending Physician's accounting records.

Equipment is expensed when purchased and is placed under the control of the House Office Equipment Service.

The statement of appropriation and expenditures does not include expenses of the Office of the Attending Physician which are paid from other appropriations such as the salaries of the administrative assistant and the nurses, or space and utility costs.

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## Note 3. Allowances

The Legislative Branch Appropriations Act, 1986 (Public Law 99-151) provided funds to the Office of the Attending Physician for monthly allowances of \$1,000 for the Attending Physician, \$600 for the senior medical officer, and \$200 for the other medical officers and assistants.



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