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July 16, 2015

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

Senate Office of Public Records Revolving Fund: Audit of Fiscal Year 2014 Cash Receipts

Established in 1972, the Senate Office of Public Records (SOPR) receives, processes, and maintains for public inspection records, reports, and other documents filed with the Secretary of the Senate.¹ The cash receipts are generated from selling printed copies of those public documents filed with the Secretary of the Senate. The cash receipts are recorded in the Senate Office of Public Records Revolving Fund (Fund). Cash receipts have decreased in current years because most documents are now available at no charge on the Internet within 72 hours of filing.

On April 8, 2015, you requested that we conduct an audit of the cash receipts and cash disbursements recorded in the Fund for fiscal year 2014. This report presents the results of our audit of SOPR's cash receipts as recorded in the Fund during fiscal year 2014. SOPR did not have any cash disbursements in fiscal year 2014.²

In summary, we found that the Fund's total recorded cash receipts of \$10,027 for fiscal year 2014 were accurate and supported by documentation.

Objective, Scope, and Methodology

Our objective was to determine whether recorded cash receipts for the Fund for fiscal year 2014 were accurate and supported by documentation. To achieve our audit objective, we reviewed SOPR's cash receipts policies and procedures and verified our understanding through meetings with SOPR staff. Based on SOPR's policies and procedures, we then developed a data collection instrument to test cash receipts and document the results.

Because of the low volume of activity, we tested the entire population of cash receipts for fiscal year 2014. Specifically, using copies of the fiscal year 2014 cash receipts that are maintained at SOPR's offices, we verified that the receipts were sequentially numbered and that the date of

¹SOPR was established as a result of the Federal Election Campaign Act of 1971. Pub. L. No. 92-225, 86 Stat. 3, February 7, 1972, classified at 2 U.S.C. §§ 431 et seq.

²SOPR operations are partially funded from the budget of the Office of the Secretary of the Senate. According to the Superintendent of SOPR, SOPR did not have any additional needs that would have required disbursements from the Fund during fiscal year 2014.

each receipt applied to fiscal year 2014. We then recalculated the Fund's total cash receipt activity for fiscal year 2014. We also verified that the cash receipts tested reconciled to the Senate Disbursing Office's deposit receipts and monthly Statement of Funding Authorization and Expense Activity reports.³

We conducted this performance audit from April 2015 to July 2015 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 objective.

All Recorded Cash Receipts for the Fund for Fiscal Year 2014 Were Accurate and Supported by Documentation

We found that the Fund's total recorded cash receipts of \$10,027 for fiscal year 2014 were accurate and supported by documentation. Specifically, we found that the receipts were sequentially numbered without gaps and were applicable to fiscal year 2014. We also found that the Fund's total cash receipt activity for fiscal year 2014 reconciled to the Senate Disbursing Office's deposit receipts and monthly Statement of Funding Authorization and Expense Activity reports without exception.

Agency Comments

We provided a draft of this report to the Secretary of the Senate for review and comment. In an e-mail dated July 7, 2015, the Secretary of the Senate agreed with the draft report's results and conclusions.

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We are sending copies of this report to the Secretary of the Senate and interested Senate committees. In addition, the report will be 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 Lynda Downing (Assistant Director), Nadine Ferreira, Megan McGehrin, Jared Minsk, and Bradford Neumann.



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³SOPR deposits cash receipts with the Senate Disbursing Office.