



441 G St. N.W.
Washington, DC 20548

June 24, 2015

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

Independent Auditor's Report on Applying Agreed-Upon Procedures: Senate Disbursing Office 2015 Cash Count

As you requested, we have performed the procedures described in the enclosure to this letter, which we agreed to perform and with which the Secretary of the Senate concurred,¹ solely to assist you and the Secretary of the Senate in verifying the cash accountability level of the Senate Disbursing Office (SDO).²

We conducted this engagement in accordance with U.S. generally accepted government auditing standards, which incorporate certain attestation standards established by the American Institute of Certified Public Accountants.

You and the Secretary of the Senate are responsible for the sufficiency of the agreed-upon procedures in this report. We make no representation regarding the sufficiency of the procedures described in this report either for the purpose for which this report has been requested or for any other purpose. The procedures we agreed to perform consist of (1) identifying and confirming the authorized and reported amount of cash accountability for the Secretary of the Senate, (2) counting all cash items that support the cash accountability level of the SDO, (3) counting all noncash items that support the cash accountability level of the SDO, and (4) comparing the total amount counted to the authorized amount and reported amount. The enclosure provides the details on the agreed-upon procedures and our results.

We were not engaged to perform, and did not perform, an examination, the objective of which would have been to express an opinion on the cash balance of the SDO. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you. We performed the agreed-upon procedures on May 8, 2015.

We provided a draft of this report to the Secretary of the Senate for review and comment. In an e-mail dated June 19, 2015, the Secretary of the Senate agreed with the results of the procedures performed related to verifying the cash accountability level of the SDO.

¹The Secretary of the Senate is the disbursing officer for the Senate. The Secretary is authorized to delegate to the Financial Clerk of the Senate the authority to conduct the business of the Senate Disbursing Office and to disburse funds available to the Secretary. As a result, the Financial Clerk establishes the Senate Disbursing Office's authorized cash amount.

²Level of cash accountability represents the value of funds for which the Secretary of the Senate, as disbursing officer for the Senate, must account in monthly reports to the Department of the Treasury.

This report is intended solely for your use and that of the Office of the Secretary of the Senate 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. However, this report is a matter of public record, and its distribution is not limited. The report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions concerning 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), Jared Minsk, Megan McGehrin, Nadine Ferreira, and Bradford Neumann.

A handwritten signature in black ink that reads "J. Lawrence Malenich". The signature is written in a cursive, flowing style.

J. Lawrence Malenich
Director
Financial Management and Assurance

Enclosure

Senate Disbursing Office 2015 Cash Count

I. Identify and confirm the authorized and reported amount of cash accountability for the Secretary of the Senate

a. Procedure

Obtain the Certificates of Deposit from the Senate Disbursing Office (SDO) establishing the total current authorized amount of cash accountability for the Secretary of the Senate.³

Result

The SDO provided copies of the Certificates of Deposit that establish the total authorized amount of cash accountability for the Secretary of the Senate applicable for fiscal year 2015.

b. Procedure

Obtain the Statement of Accountability for the month ended April 30, 2015, documenting the cash accountability level reported by the SDO to the Department of the Treasury (Treasury).

Result

The SDO provided the Statement of Accountability for the month ended April 30, 2015, that documented the cash accountability level reported by the SDO to Treasury.

II. Count all cash items that support the cash accountability level of the SDO

Procedure

In the presence of one or more SDO custodial officials, count the value of cash, consisting of coin and currency, that SDO officials identify to us as making up a part of the SDO's total cash accountability level.

Result

On May 8, 2015, in the presence of SDO officials, we counted the value of cash, consisting of coin and currency,⁴ in the three operating cash drawers, the petty cash fund, and the vault.

³Certificates of Deposit establish and document the total authorized amount of cash accountability for the Secretary of the Senate. The authorized amount is periodically determined and was last established in November 2014.

⁴For currency with intact bank wrapping and seals, we counted the value identified on the wrap and seal. For wrapped coin rolls and coin rolls in sealed coinage boxes, we counted the value as identified on the individual wrapping or sealed coin box.

III. Count all noncash items that support the cash accountability level of the SDO

Procedure

In the presence of one or more SDO custodial officials, count the total number and calculate the value of noncash items consisting of cashed but not yet deposited checks and outstanding cash travel advances.

Result

On May 8, 2015, in the presence of SDO officials, we counted the total number and calculated the value of noncash items consisting of cashed but not yet deposited checks and outstanding cash travel advances.⁵

IV. Compare the total amount counted to the authorized amount and reported amount

a. Procedure

Compare the total value of cash and noncash items counted to the SDO's Certificates of Deposit that established the total authorized amount of cash accountability for the Secretary of the Senate. If a difference between the total value of cash and noncash items counted and the authorized amount of cash accountability is noted, bring the difference to the attention of the SDO officials for their review and explanation.

Result

We compared the total value of cash and noncash items counted on May 8, 2015, to the SDO's Certificates of Deposit that established the total authorized amount of cash accountability for the Secretary of the Senate. We found a difference of \$5.53 and SDO officials provided a satisfactory explanation of this overage. They explained that \$5.00 of the \$5.53 overage would be returned to the customer to whom it belonged. Subsequent to the cash count, they informed us that the \$5.00 was returned.

b. Procedure

Compare the total value of cash and noncash items counted to the cash accountability level that the SDO reported to Treasury in the Statement of Accountability for the month ended April 30, 2015. If a difference between the total value of cash and noncash items counted and the reported amount of cash accountability is noted, bring the difference to the attention of the SDO officials for their review and explanation.

Result

We compared the total value of cash and noncash items counted on May 8, 2015, to the cash accountability level that the SDO reported to Treasury in the Statement of Accountability for the month ended April 30, 2015. We found a difference of \$5.53 and SDO officials provided a satisfactory explanation of this overage. They explained that \$5.00 of the \$5.53 overage would be returned to the customer to whom it belonged. Subsequent to the cash count, they informed us that the \$5.00 was returned.

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⁵In counting the value of the cash travel advances, as agreed, we did not independently confirm or otherwise establish the validity of the outstanding cash travel advances on the date of our count.

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