



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

March 31, 2026

The Honorable Mitch McConnell
Chair
The Honorable Alex Padilla
Ranking Member
Committee on Rules and Administration
United States Senate

Senate Gift Shop Revolving Fund: Procedures Related to FY 2024 Receipts and Disbursements

Independent Accountant's Report on Applying Agreed-Upon Procedures

As you requested, we performed agreed-upon procedures on the Senate Gift Shop Revolving Fund's (Fund) fiscal year 2024 receipts and disbursements as described in the enclosures to this report, with which the Secretary of the Senate agreed. The Senate Gift Shop is under the authority of the Secretary and was established in 1992 to sell gifts and memorabilia to members of the Senate, Senate staff, and the general public. Sales receipts are deposited into the Fund at the Senate Disbursing Office. The Senate Disbursing Office makes disbursements on behalf of the Fund for Senate Gift Shop purchases of inventory items for resale, supplies, and other services.

The sufficiency of these procedures to meet the objectives of the Secretary of the Senate is solely the responsibility of the Secretary. We performed these procedures solely to assist your offices and the Secretary in ascertaining whether the Fund's fiscal year 2024 receipts and disbursements are supported by information from the Senate Gift Shop and the Senate Disbursing Office. Consequently, we make no representation regarding the sufficiency of the procedures described in the report either for the requested purpose of this report or for any other purpose.

We conducted this agreed-upon procedures engagement in accordance with U.S. generally accepted government auditing standards, which incorporate attestation standards that the American Institute of Certified Public Accountants established. Our agreed-upon procedures engagement involves GAO performing specific procedures that the Secretary agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. We were not engaged to perform, and did not perform, an examination or review, the objective of which would have been to express an opinion or conclusion, respectively, on the Fund's fiscal year 2024 receipts and disbursements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

The procedures we agreed to perform were related to the Senate Gift Shop's processes over (1) daily receipts, weekly deposits, and monthly reconciliations for the Fund's receipts and (2) purchasing, invoice payment, and monthly reconciliations for the Fund's disbursements. The Senate Gift Shop is responsible for the Fund's fiscal year 2024 receipts and disbursements.

These procedures may not address all the items of interest or meet the needs of all users of the report. As such, users are responsible for determining whether these procedures are appropriate for their purposes. The enclosures provide details on the agreed-upon procedures and our results. We completed the agreed-upon procedures on March 17, 2026.

We are required to be independent of the Senate Gift Shop and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

We requested comments on a draft of this report from the Secretary. In an email response dated March 23, 2026, the Secretary stated that she had no comments on the report.

The purpose of this report is solely to describe the agreed-upon procedures related to the Fund's fiscal year 2024 receipts and disbursements. The report is not suitable for any other purpose. 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 <https://www.gao.gov>.

If you or your staff have any questions concerning this report, please contact me at clarkce@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Megan McGehrin (Assistant Director), Colleen Heywood (Auditor in Charge), Rebecca Martin, and Tonyita Muschette made key contributions to this report.

//SIGNED//

Cheryl E. Clark
Director
Financial Management and Assurance

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Enclosure I

Senate Gift Shop Revolving Fund Fiscal Year 2024 Receipts

We selected a random sample of 39 days out of 241 days¹ that the Senate Gift Shop was open for business during fiscal year 2024.² For each day selected, we performed the following procedures.

I. Procedures Related to the Senate Gift Shop Daily Receipts for Each Day Selected

- A. Recalculate the total receipt amount per each register drawer summary report, including any overages or shortages, and trace the total amount to the respective Daily Cash Sheet for agreement.³

Description of Findings and Results

The total receipt amount per each register drawer summary report was mathematically correct and agreed to the total amount on the respective Daily Cash Sheet for the days tested.

- B. Inspect the Daily Cash Sheet to determine whether evidence exists that a Senate Gift Shop management official signed it.⁴

Description of Findings and Results

There was evidence that a Senate Gift Shop management official signed the Daily Cash Sheet for 38 of the 39 days tested. For the 1 remaining day, the management official signed off as the preparer of the Daily Cash Sheet rather than the reviewer. A Senate Gift Shop official acknowledged this occurred and explained that in the account administrator's absence, a Senate Gift Shop management official prepared the Daily Cash Sheet, and the account administrator reviewed and signed the form upon their return to the office. Additionally, Senate Gift Shop officials explained that Senate Gift Shop procedures will be updated to allow the account administrator to review and sign the Daily Cash Sheet after an absence going forward. As

¹We selected a random sample with a 90 percent confidence level, 5 percent tolerable deviation rate, and zero expected deviations.

²We used "days open for business" as the population because individual receipts from cash registers and other sources of revenue are aggregated daily before the weekly deposit with the Senate Disbursing Office. We excluded days when the Senate Gift Shop was closed because of weekends, federal holidays, inventory counts, and inclement weather.

³Per Senate Gift Shop procedures, an overage or shortage of more than \$5.00 is recorded on a Letter of Counseling on Cash Accountability.

⁴Per Senate Gift Shop procedures, the accounts administrator calculates total receipts from all drawers and records the total on the Daily Cash Sheet for the previous business day. Senate Gift Shop management reviews the Daily Cash Sheet and signs as reviewer. Senate Gift Shop management officials include the office manager, the assistant director, and the director.

this was not the procedure in place in fiscal year 2024, we noted this as an exception.

- C. Inspect the Daily Cash Sheet to determine whether evidence exists that the preparer was different from the reviewer.

Description of Findings and Results

There was evidence that the preparer of the Daily Cash Sheet was different from the reviewer for the days tested.

- D. Trace the total credit card sales receipts on the Daily Cash Sheet to the amount the credit card vendor reported for agreement.

Description of Findings and Results

The total credit card sales receipts on the Daily Cash Sheet agreed to the amount reported by the credit card vendor for the days tested.

- E. Trace the total receipts on the Daily Cash Sheet to the Senate Gift Shop general ledger deposit entries for agreement.⁵

Description of Findings and Results

The total receipts on the Daily Cash Sheet agreed to the Senate Gift Shop general ledger deposit entries for the days tested.

II. Procedures Related to the Senate Gift Shop Weekly Deposit for Each Day Selected

- A. Recalculate the total receipts from the Daily Cash Sheets for the week related to the day selected and trace to the amount reported on the related Weekly Cash Sheet for agreement.⁶

Description of Findings and Results

The total receipts from the Daily Cash Sheets were mathematically correct and agreed to the amount reported on the related Weekly Cash Sheet for the days tested.

- B. Trace the total of cash and checks on the related Weekly Cash Sheet to the total on the related Weekly Box Safe Count for agreement.⁷

⁵The general ledger deposit entries include the following accounts: receipts – deposits (1010-10), receipts – credit cards (1010-12), and accounts receivable (1310-10).

⁶Per Senate Gift Shop procedures, the Daily Cash Sheets are summarized on a Weekly Cash Sheet.

⁷Per Senate Gift Shop procedures, receipts of cash and checks are stored in the Senate Gift Shop's safe cash box until the weekly deposit is prepared.

Description of Findings and Results

The total of cash and checks on the related Weekly Cash Sheet agreed to the total on the related Weekly Box Safe Count for the days tested.

- C. Inspect the related Weekly Cash Sheet to determine whether evidence exists that a Senate Gift Shop management official signed it.

Description of Findings and Results

There was evidence that a Senate Gift Shop management official signed the related Weekly Cash Sheets for the days tested.

- D. Inspect the related Weekly Cash Sheet to determine whether evidence exists that the preparer was someone other than a Senate Gift Shop management official.

Description of Findings and Results

There was evidence that the preparer of the related Weekly Cash Sheets was someone other than a Senate Gift Shop management official for the days tested.

- E. Trace the total of cash and checks on the related Weekly Cash Sheet to the totals on the related deposit envelopes provided to the Senate Disbursing Office (SDO) for agreement.

Description of Findings and Results

The total of cash and checks on the related Weekly Cash Sheets agreed to the related deposit envelopes provided to the SDO for the days tested.

- F. Inspect the deposit envelopes for the related week to determine whether evidence exists that a Senate Gift Shop management official signed them.

Description of Findings and Results

There was evidence that a Senate Gift Shop management official signed the deposit envelopes for the weeks related to the days tested.

- G. Trace the totals on the deposit envelopes for the related week to the temporary deposit receipts that the SDO provided for agreement.⁸

⁸Per Senate Gift Shop procedures, Gift Shop staff record the weekly deposits on deposit envelopes and deliver them to the SDO, which generates temporary deposit receipts. The temporary deposit receipts document the amounts submitted to the SDO for deposit; however, the SDO staff do not verify the amount of cash or checks in the deposit envelopes at this time.

Description of Findings and Results

The total on the deposit envelopes agreed to the temporary deposit receipts that the SDO provided for the weeks related to the days tested.

III. Procedures Related to the Senate Gift Shop Monthly Reconciliation for Each Day Selected

- A. Trace the temporary deposit receipts for the related week to the deposits reported on the monthly account statement report that the SDO provided for agreement.

Description of Findings and Results

The temporary deposit receipts for the related week agreed to the deposits reported on the monthly account statement report that the SDO provided for the days tested.

- B. Trace the credit card sales receipts that the credit card vendor reported for the day selected to the monthly account statement report that the SDO provided for agreement.

Description of Findings and Results

The credit card sales receipts that the credit card vendor reported agreed to the monthly account statement report that the SDO provided for the days tested.

- C. Trace the related monthly ending fund balance per the Senate Gift Shop general ledger to the SDO monthly reconciliation for agreement.⁹

Description of Findings and Results

The related monthly account ending fund balance per the Senate Gift Shop general ledger agreed to the SDO monthly reconciliation for the days tested.

- D. Inspect the related monthly reconciliation to determine whether evidence exists that the Senate Gift Shop director signed it.

Description of Findings and Results

There was evidence that the Senate Gift Shop director signed the related monthly reconciliations for the days tested.

⁹Per Senate Gift Shop procedures, the following general ledger accounts are included in the SDO monthly reconciliation: fund balance with Treasury (1010-00), payments to vendors (1010-09), receipts – deposits (1010-10), and receipts – credit cards (1010-12).

- IV. If an exception is noted in any of the procedures conducted above, bring it to the attention of Senate Gift Shop officials for their review and explanation.**

Description of Findings and Results

We have incorporated Senate Gift Shop officials' explanation for one noted exception within the Description of Findings and Results section for the related procedure I.B above.

Enclosure II

Senate Gift Shop Revolving Fund Fiscal Year 2024 Disbursements

We selected a random sample of 44 invoices¹⁰ from a population of 598 invoices paid from the Senate Gift Shop Revolving Fund during fiscal year 2024.¹¹ For each invoice selected, we performed the following procedures.

I. Procedures Related to the Senate Gift Shop Purchasing Process for Each Invoice Selected

- A. Recalculate the amount invoiced to determine whether it is mathematically correct.

Description of Findings and Results

The amount invoiced was mathematically correct for the invoices tested.

- B. For disbursements requiring a receiving report, trace the amount invoiced to the quantity received and recorded on the receiving report for agreement.¹²

Description of Findings and Results

The amount invoiced agreed to the quantity received and recorded on the receiving report for 33 of the 44 invoices tested. Of the remaining 11 invoices, six were for shipping expenses, two were for credit card fees, and three were for items for use in the Senate Gift Shop. Therefore, this step is not applicable, as these disbursements did not require receiving reports.

- C. For disbursements requiring a receiving report, inspect the receiving report to determine whether evidence exists that the receiver of the goods was someone other than the Senate Gift Shop director.

Description of Findings and Results

There was evidence on the receiving report that the receiver of the goods was someone other than the Senate Gift Shop director for 33 of the 44 invoices tested. Of the remaining 11 invoices, six were for shipping expenses, two were for credit card fees, and three were for items for use in

¹⁰We selected a random sample with a 90 percent confidence level, 5 percent tolerable deviation rate, and zero expected deviations.

¹¹Per Senate Gift Shop procedures, the Senate Disbursing Office issues payment to the vendor that supplied the products or services on behalf of the Senate Gift Shop after the Senate Gift Shop and the Senate Disbursing Office approve the vouchers.

¹²Per Senate Gift Shop procedures, receiving reports are applicable to inventory for resale in the Senate Gift Shop. Receiving reports are not applicable to other goods and services, such as supplies and inventory for use in the Senate Gift Shop, shipping expenses, and other professional services.

the Senate Gift Shop. Therefore, this step is not applicable, as these disbursements did not require receiving reports.

- D. For disbursements requiring a receiving report, trace the quantity received and recorded on the receiving report to the quantity ordered on the purchase order for agreement. If the quantities differ, then inspect the receiving report to determine whether evidence exists that the Senate Gift Shop director initialed it.¹³

Description of Findings and Results

The quantity received and recorded on the receiving report agreed to the quantity ordered on the purchase order for 26 of the 44 invoices tested. For seven invoices, the quantity of items ordered on the purchase order was either lower or higher than the quantity received on the receiving report. In all seven cases, there was evidence that the Gift Shop director or assistant director (in the director's absence) initialed the receiving report to authorize the change. Of the remaining 11 invoices, six were for shipping expenses, two were for credit card fees, and three were for items for use in the Senate Gift Shop. Therefore, this step is not applicable, as these disbursements did not require receiving reports.

- E. For disbursements requiring a purchase order, inspect the purchase order to determine whether evidence exists that the Senate Gift Shop director or assistant director signed it.¹⁴

Description of Findings and Results

There was evidence that the Senate Gift Shop director or assistant director initialed the purchase order related to 36 of the 44 invoices tested. Of the remaining eight invoices, six were for shipping expenses and two were for credit card fees. Therefore, this step is not applicable, as these disbursements did not require purchase orders.

¹³Per Senate Gift Shop procedures, the Senate Gift Shop director initials the receiving report acknowledging any discrepancy in the number of items received compared to the amount ordered, such as partial deliveries. However, in the director's absence, the assistant director is authorized to initial the receiving report on the director's behalf.

¹⁴Per Senate Gift Shop procedures, purchase orders are applicable to inventory for resale in the Senate Gift Shop and supplies and inventory for use in the Senate Gift Shop. Purchase orders are also applicable to all professional services except shipping, software maintenance, and credit card fees.

II. Procedures Related to the Senate Gift Shop Invoice Payment Process for Each Invoice Selected

- A. Inspect each invoice to determine whether evidence exists that it was for goods or services related to the operation of the Senate Gift Shop, including inventory for resale, supplies, equipment, and other expenses.¹⁵

Description of Findings and Results

There was evidence that the invoices tested were for goods or services related to the operation of the Senate Gift Shop.

- B. Trace the invoice amount to the related voucher to be paid that the Senate Gift Shop provided to the Senate Disbursing Office (SDO) for agreement.¹⁶

Description of Findings and Results

The invoice amount agreed to the related vouchers to be paid that the Senate Gift Shop provided to the SDO for the invoices tested.

- C. Recalculate the total amount of invoices that are included in the related voucher to be paid and trace to the total on the voucher cover letter for agreement.

Description of Findings and Results

The total amount of invoices included in the voucher to be paid were mathematically correct and agreed to the total on the voucher cover letter related to the invoices tested.

- D. Inspect the voucher cover letter related to the invoice selected for testing to determine whether evidence exists that the Senate Gift Shop director signed it.¹⁷

Description of Findings and Results

There was evidence that the Senate Gift Shop director or assistant director (in the director's absence) signed the voucher cover letter related to the invoices tested.

¹⁵Pursuant to 2 U.S.C. § 6576(c)(1), all moneys in the revolving fund shall be available without fiscal year limitation for the Secretary of the Senate to disburse in connection with the operation of the Senate Gift Shop, including for supplies, equipment, and other expenses.

¹⁶Per Senate Gift Shop procedures, the accounts administrator creates a file of invoices to be paid, which are then grouped into a voucher. This file includes the vendor number, invoice number, invoice amount, and other attributes related to the various invoices submitted for payment.

¹⁷Per Senate Gift Shop procedures, in the case of an extended absence of the Gift Shop director and with the approval of the Secretary of the Senate, the assistant director may approve and sign the voucher cover letter.

- E. Inspect the voucher cover letter related to the invoice selected for testing to determine whether evidence exists that a designee of the Senate Rules and Administration Committee signed it.¹⁸

Description of Findings and Results

There was evidence that a designee of the Senate Rules and Administration Committee signed the voucher cover letter related to the invoices tested.

- F. Trace the invoice amount to the amount posted to the Senate Gift Shop general ledger for agreement.¹⁹

Description of Findings and Results

The invoice amount agreed to the amount posted to the Senate Gift Shop general ledger for the invoices tested.

III. Procedures Related to the Senate Gift Shop Monthly Reconciliation Related to Each Invoice Selected

- A. Trace the invoice amount to the amount included in the related monthly account statement report that the SDO provided for agreement.

Description of Findings and Results

The invoice amount agreed to the amount included in the related monthly account statement report that the SDO provided for the invoices tested.

- B. Trace the related monthly ending fund balance per the Senate Gift Shop general ledger to the SDO monthly reconciliation for agreement.²⁰

Description of Findings and Results

The monthly account ending balance per the Senate Gift Shop general ledger agreed to the SDO monthly reconciliation for the months related to the invoices tested.

- C. Inspect the related monthly reconciliation to determine whether evidence exists that the Senate Gift Shop director signed it.

¹⁸Pursuant to 2 U.S.C. § 6503, the Senate Committee on Rules and Administration is required to approve all contingent fund expenses. The Senate Gift Shop Revolving Fund is established within the contingent fund of the Senate per 2 U.S.C. § 6576(c)(1).

¹⁹The general ledger entries include the following accounts: payments to vendor (1010-09) and accounts payable (2110-00).

²⁰Per Senate Gift Shop procedures, the following general ledger accounts are included in the SDO monthly reconciliation: fund balance with Treasury (1010-00), payments to vendors (1010-09), receipts – deposits (1010-10), and receipts – credit cards (1010-12).

Description of Findings and Results

There was evidence that the Senate Gift Shop director signed the monthly reconciliation for the months related to the invoices tested.

- IV. If an exception is noted in any of the procedures conducted above, bring it to the attention of Senate Gift Shop officials for their review and explanation.**

Description of Findings and Results

We did not identify any exceptions in the procedures conducted above related to disbursements.

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