



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

March 12, 2026

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

**Senate Office of Public Records Revolving Fund: Procedures Related to FY 2024 Receipts**

Independent Accountant's Report on Applying Agreed-Upon Procedures

As you requested, we performed agreed-upon procedures on the Senate Office of Public Records Revolving Fund's (Fund) fiscal year 2024 receipts as described in the enclosure to this report, with which the Secretary of the Senate agreed. The Senate Office of Public Records receives, processes, and maintains for public inspection records, reports, and other documents filed with the Secretary of the Senate. The receipts are generated from selling printed copies of those public documents. By law and per Office of Public Records procedures, receipts from fees or other charges for services of the Office of Public Records are deposited into the Fund at the Senate Disbursing Office.<sup>1</sup>

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 are supported by information from the Senate Office of Public Records 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. 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.

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<sup>1</sup>2 U.S.C. § 6574(b).

The procedures we agreed to perform were related to the Senate Office of Public Records' processes over receipts, associated deposits, and Fund reconciliations. The Office of Public Records is responsible for the Fund's fiscal year 2024 receipts. These procedures may not address all the items of interest to a user of the report and may not 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 February 25, 2026.

We are required to be independent of the Office of Public Records 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 4, 2026, the Secretary stated that she had no comments on the report.

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The purpose of this report is solely to describe the agreed-upon procedures related to the Fund's fiscal year 2024 receipts. 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](mailto: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), Tonyita Muschette, and Rebecca Martin made key contributions to this report.

**//SIGNED//**

Cheryl E. Clark  
Director  
Financial Management and Assurance

Enclosure

## Enclosure

### Senate Office of Public Records Revolving Fund

The Senate Office of Public Records Revolving Fund reported 14 receipts and four related deposits for fiscal year 2024. We performed the following agreed-upon procedures for each of these receipts and deposits.

#### I. Procedures Related to the Office of Public Records for Each Receipt and Associated Deposit

- A. Inspect the receipt copies that the Senate Office of Public Records (OPR) retains to determine whether they are sequentially numbered.<sup>2</sup>

Description of Findings and Results

All receipt copies were sequentially numbered.

- B. Trace the total amount of receipts per the related deposit print tape to the total on the deposit envelope provided to the Senate Disbursing Office (SDO) for agreement.<sup>3</sup>

Description of Findings and Results

For each of the four deposits, the total amount of receipts per the deposit print tape agreed to the deposit envelope provided to the SDO.

- C. Trace the total on the deposit envelope to the total on the temporary deposit receipt that the SDO provided for agreement.<sup>4</sup>

Description of Findings and Results

For each of the four deposits, the total on the deposit envelope agreed to the total on the temporary deposit receipt that the SDO provided.

- D. Inspect the temporary deposit receipt for each deposit to determine whether evidence exists that the OPR assistant superintendent or information specialist prepared the deposit.<sup>5</sup>

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<sup>2</sup>Per Senate OPR procedures, there are three copies of each prenumbered receipt, which are color coded.

Customers retain the original white copy, the Senate Disbursing Office retains a second yellow copy when the OPR makes a deposit, and the OPR retains the third blue copy.

<sup>3</sup>Per Senate OPR procedures, OPR staff total the blue receipt copies that are included in the deposit and generate a deposit print tape. OPR staff also cash all checks at the SDO and add this cash amount to the deposit envelope.

<sup>4</sup>Per Senate OPR procedures, OPR staff provide the deposit envelope to the SDO, which generates a temporary deposit receipt. The temporary deposit receipt documents the amount submitted to the SDO for deposit; however, the SDO staff do not verify the amount of cash in the deposit envelope at this time.

<sup>5</sup>Per Senate OPR procedures, (1) key responsibilities are divided among different staff to reduce the risk of error or fraud and (2) the assistant superintendent or information specialist prepares the deposit and the superintendent performs the subsequent reconciliations.

Description of Findings and Results

There was evidence that the OPR assistant superintendent or information specialist prepared two deposits. However, there was no evidence of who prepared the remaining two deposits, and we noted these as exceptions. An OPR official acknowledged there was no evidence of who prepared these two deposits and explained that the OPR will implement changes to properly document preparers going forward.

- E. For receipts that are \$100 or more, inspect the related temporary deposit receipt to determine whether evidence exists that the deposit is dated within the same week as the receipt.<sup>6</sup>

Description of Findings and Results

There was evidence on the related temporary deposit receipt that the deposit was dated within 7 days of the receipt for four receipts. One receipt was under \$100; therefore, this step was not applicable. For the remaining nine receipts, the temporary deposit receipts were not dated within 7 days of the date of the receipt, and we noted these as exceptions. An OPR official acknowledged that the receipts were not deposited within 7 days and explained that the OPR secured these receipts in an office safe until they were deposited.

**II. Procedures Related to the Office of Public Records Reconciliations**

- A. For each deposit, trace the temporary deposit receipt amount to the related amount on the query of annual transactions recorded to the general ledger that the SDO provided for agreement.<sup>7</sup>

Description of Findings and Results

For each of the four deposits, the temporary deposit receipt amount agreed to the related amount on the query of annual transactions recorded to the general ledger that the SDO provided.

- B. For each deposit, inspect the related monthly reconciliation to determine whether evidence exists that the OPR superintendent prepared it.<sup>8</sup>

Description of Findings and Results

There was no evidence provided that the OPR superintendent prepared a monthly reconciliation related to the four deposits, and we noted these as exceptions. An OPR official acknowledged that the OPR did not provide this evidence and explained that the OPR will implement changes to properly document monthly reconciliations going forward.

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<sup>6</sup>Per the Senate OPR procedures, there should be weekly deposits unless receipts for that week are under \$100. OPR management considers deposits dated within 7 days after the date of the receipt to be timely.

<sup>7</sup>According to SDO officials, the SDO no longer has a process in place to generate monthly formatted statements for the OPR due to the infrequent nature of OPR fund activity. Instead, the SDO can run queries of OPR transactions for any period requested.

<sup>8</sup>Per Senate OPR procedures, the superintendent reconciles the beginning and ending fund balances monthly.

- C. Trace the total of annual receipts per the receipt copies that the OPR retains to the increase in the OPR fund balance during the fiscal year for agreement.<sup>9</sup>

Description of Findings and Results

The increase in the OPR fund balance during the fiscal year is \$63.40 higher than total receipts in fiscal year 2024. This difference is because all fiscal year 2023 receipts (totaling \$63.40) were deposited and recorded in fiscal year 2024. Therefore, we noted this as an exception. An OPR official acknowledged this difference and explained that the OPR overlooked receipts from January 2023 through July 2023, as well as the subsequent fiscal year 2023 closeout process, due to minimal fund activity during fiscal year 2023.

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

Description of Findings and Results

We have incorporated Senate Office of Public Records officials' explanations for noted exceptions within the Description of Findings and Results sections for the related procedures above.

- IV. Other – Knowledge of Matters Outside Agreed-Upon Procedures**

During the course of applying the procedures above, we became aware that the procedures in operation for fiscal year 2024 were not consistent with the procedures documented in the OPR standard operating procedures manual in some instances. The OPR standard operating procedures manual was last updated in December 2007.

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<sup>9</sup>The OPR fund balance amount is included in the SDO's Detailed and Summary Statement of Expenditures report, which is published every 6 months.

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