



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

October 5, 2022

The Honorable Amy Klobuchar  
Chairwoman  
The Honorable Roy Blunt  
Ranking Member  
Committee on Rules and Administration  
United States Senate

**Senate Stationery Room Revolving Fund: Procedures Related to FY 2020 Receipts and Disbursements**

Independent Accountant's Report on Applying Agreed-Upon Procedures

As you requested, we performed agreed-upon procedures on the Senate Stationery Room Revolving Fund's (Fund) fiscal year 2020 receipts and disbursements as described in the enclosures to this report, with which the Secretary of the Senate agreed. The Senate Stationery Room is under the authority of the Secretary who acts as purchasing agent for stationery supplies to meet Senate office needs. This includes the sale of office and administrative supplies, flags, and special order items such as business cards.

Per Senate Stationery Room procedures, sales receipts are taken to the Senate Disbursing Office for deposit into the Fund. The Senate Disbursing Office makes disbursements on behalf of the Fund for Senate Stationery Room purchases of inventory items for resale and supplies and payment for other service expenses.

The sufficiency of these agreed-upon procedures is solely the responsibility of the Secretary. We performed these agreed-upon procedures solely to assist your offices and the Secretary in ascertaining whether the Fund's fiscal year 2020 receipts and disbursements are supported by information from the Senate Stationery Room and the Senate Disbursing Office. Consequently, we make no representation regarding the sufficiency of the agreed-upon procedures described in the report either for the purpose for which this report has been requested 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 established by the American Institute of Certified Public Accountants. Our agreed-upon procedures engagement involves GAO performing specific procedures that the Secretary has 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 2020 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 Stationery Room'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 Stationery Room is responsible for the Fund's fiscal year 2020 receipts and disbursements.

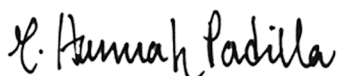
These procedures may not address all the items of interest to a user of the report and may not meet the needs of all users of the report. As such, users are responsible for determining whether these procedures are appropriate for their purposes. The enclosures provide the details on the agreed-upon procedures and our results. We completed the agreed-upon procedures on August 30, 2022.

We are required to be independent of the Senate Stationery Room 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 September 13, 2022, 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 2020 receipts and disbursements, and 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 (202) 512-5683 or [padillah@gao.gov](mailto:padillah@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), Tulsi Bhojwani (Auditor-in-Charge), and Veronica Cadiz-Rodriguez made key contributions to this report.



M. Hannah Padilla  
Director  
Financial Management and Assurance

Enclosures – 2

## Enclosure I

### Senate Stationery Room Revolving Fund Fiscal Year 2020 Receipts

The Senate Stationery Room's standard operating procedures were affected by the COVID-19 pandemic. Specifically, the Senate Disbursing Office (SDO) implemented changes with regard to accepting deposits, which affected the procedures in section II below. From March 16, 2020 through June 10, 2020, the SDO was not accepting cash or check deposits. After June 10, 2020, while the SDO began accepting check deposits, it continued to temporarily suspend cash deposits through September 17, 2020. Consequently, Weekly Cash Sheets, deposit envelopes, and temporary deposit receipts were not prepared for certain weeks.

We selected a random sample of 40 days out of 177 days<sup>1</sup> that the Senate Stationery Room was open for business during fiscal year 2020.<sup>2</sup> During testing, we learned that for 2 of the days selected, the Senate Stationery Room only recorded warehouse transactions for special orders, which are charged to senators' or Senate Committee Stationery Room certified account charge cards. Senate Stationery Room officials explained that these transactions are not part of the daily receipt or weekly deposit procedures tested below.<sup>3</sup> Therefore, for each of the remaining 38 days tested, we performed the following procedures.

#### I. Procedures Related to the Senate Stationery Room Daily Receipts for Each Day Selected

- A. Recalculate the total receipt amount per each Daily Sales Clerk Cash Accountability Sheet, including any overages or shortages, to determine whether it is mathematically correct.

##### Description of Findings and Results

The total receipt amount per each Daily Sales Clerk Cash Accountability Sheet was mathematically correct for 37 days. For the remaining day, the Daily Sales Clerk Cash Accountability Sheet was not prepared, and an exception is noted as the procedure could not be completed. Senate Stationery Room officials explained that an alternative approach that captured the information included in the Daily Sales Clerk Cash Accountability Sheet was temporarily implemented during a period which included the selected day.

- B. Trace the amount from each Daily Sales Clerk Cash Accountability Sheet to the respective register's drawer summary report, including any overages or shortages, for agreement.

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

<sup>2</sup>"Days open for business" was used as the population because individual receipts from cash registers and other sources of revenue are aggregated daily prior to the weekly deposit with the SDO. Days when the Stationery Room was closed because of weekends, federal holidays, inventory counts, and the COVID-19 pandemic were excluded.

<sup>3</sup>The 2 days in the sample for which only warehouse transactions for special orders were recorded were May 18, 2020, and August 12, 2020. Per Senate Stationery Room procedures, the Senate Stationery Room submits the certified account charge card sales for the month to the SDO for reimbursement. The SDO then submits a voucher to the Senate Committee on Rules and Administration for approval.

Description of Findings and Results

The amount from each Daily Sales Clerk Cash Accountability Sheet agreed to the respective register's drawer summary report for 37 days. For the remaining day, the Daily Sales Clerk Cash Accountability Sheet was not prepared, and an exception is noted as the procedure could not be completed. See step I.A for Senate Stationery Room officials' explanation.

- C. Inspect the Daily Sales Clerk Cash Accountability Sheets to determine whether evidence exists that a Senate Stationery Room management official signed it.<sup>4</sup>

Description of Findings and Results

There was evidence that a Senate Stationery Room management official signed the Daily Sales Clerk Cash Accountability Sheet for 37 days. For the remaining day, the Daily Sales Clerk Cash Accountability Sheet was not prepared, and an exception is noted as the procedure could not be completed. See step I.A for Senate Stationery Room officials' explanation.

- D. Inspect the Daily Sales Clerk Cash Accountability Sheets 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 Sales Clerk Cash Accountability Sheet was different from the reviewer for 19 days. Exceptions were noted for the remaining 19 days as follows:

For 16 days, the Daily Sales Clerk Cash Accountability Sheets did not have evidence that the preparer was different from the reviewer, as the sales clerk column was blank. Senate Stationery Room officials explained that there is inconsistency with the completion of the Daily Sales Clerk Cash Accountability Sheet.

For 2 days, the preparer and the reviewer were the same official. Senate Stationery Room officials explained that in certain instances a supervisor can serve as both preparer and reviewer.

For the remaining day, the Daily Sales Clerk Cash Accountability Sheet was not prepared. See step I.A for Senate Stationery Room officials' explanation.

- E. Recalculate the total receipt amounts on the Daily Sales Clerk Cash Accountability Sheets and trace to the total amount on the Daily Summary Cash Sheet for agreement.

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<sup>4</sup>Per Senate Stationery Room procedures, each sales clerk prepares a Daily Sales Clerk Cash Accountability Sheet. A Senate Stationery Room management official—for example, the Keeper of Stationery, the Office and Accounts Administrator, the Stationery Manager, or the Accounts Specialist—then performs a recount of each sales associate's cash, checks, and Pay.gov receipts from the previous business day; records the totals under the "Supervisor Count" column of the Daily Sales Clerk Cash Accountability Sheet; and signs on the designated supervisor line.

### Description of Findings and Results

The total receipt amounts on the Daily Sales Clerk Cash Accountability Sheets were mathematically correct and agreed to the total amount on the Daily Summary Cash Sheet for 36 days. For 1 day, the Daily Sales Clerk Cash Accountability Sheet was not prepared, and an exception is noted as the procedure could not be completed. See step I.A for Senate Stationery Room officials' explanation. For the remaining day, the Daily Summary Cash Sheet was not prepared, and an exception is noted as the procedure could not be completed. Senate Stationery Room officials explained that this was the first day after the Senate Stationery Room adjusted operations because of the COVID-19 pandemic and only one register was operational. Therefore, summarization of daily receipts on a Daily Summary Cash Sheet was not needed.

- F. Inspect the Daily Summary Cash Sheet to determine whether evidence exists that a Senate Stationery Room management official signed it.<sup>5</sup>

### Description of Findings and Results

There was evidence that a Senate Stationery Room management official signed the Daily Summary Cash Sheet for 36 days. For 1 day, the Daily Summary Cash Sheet was not prepared, and an exception is noted as the procedure could not be completed. See step I.E for Senate Stationery Room officials' explanation. For the remaining day, evidence did not exist that a Senate Stationery Room management official signed the Daily Summary Cash Sheet and an exception is noted. Senate Stationery Room officials explained that a Senate Stationery Room management official signed the Daily Sales Clerk Cash Accountability Sheet instead.

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

### Description of Findings and Results

The total credit card sales on the Daily Summary Cash Sheet agreed to the amount that the credit card vendor reported for 37 days. For the remaining day, a Daily Summary Cash Sheet was not prepared, and an exception is noted, as the procedure could not be completed. See step I.E for Senate Stationery Room officials' explanation. Further, Senate Stationery Room management officials explained that the credit card sales receipts per the Daily Sales Clerk Cash Accountability Sheet agreed to the amount that the credit card vendor reported. We traced the credit card sales receipts per the Daily Sales Clerk Cash Accountability Sheet to the amount that the credit card vendor reported and the amounts agreed.

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<sup>5</sup>Per Senate Stationery Room procedures, the Daily Summary Cash Sheets are reviewed and initialed by the Keeper of Stationery or Stationery Manager.

II. **Procedures Related to the Senate Stationery Room Weekly Deposit for Each Day Selected**

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

Description of Findings and Results

The total receipts from the Daily Summary Cash Sheets were mathematically correct and agreed to the amount reported on the related Weekly Cash Sheet for 30 days. For 1 day included in the related Weekly Cash Sheet, there was a \$1.00 error in the calculation of total receipts, and an exception is noted. Senate Stationery Room officials explained that this was a clerical error. For another day, the total receipts from the Daily Cash Summary Sheets for the week related to the day selected did not agree to the amount reported on the related Weekly Cash Sheet, and an exception is noted. Senate Stationery Room officials explained that the difference was identified and corrected through a separate process related to the weekly cash procedures. For the weeks related to the remaining 6 days, preparation of the Weekly Cash Sheet is not applicable. Senate Stationery Room officials explained that the SDO temporarily suspended accepting weekly deposits because of the COVID-19 pandemic. Therefore, no Weekly Cash Sheets were prepared.

- B. Inspect the related Weekly Cash Sheet to determine whether evidence exists that a Senate Stationery Room management official signed it.<sup>7</sup>

Description of Findings and Results

There was evidence that a Senate Stationery Room management official signed the related Weekly Cash Sheet for 32 days. For the weeks related to the remaining 6 days, preparation of the Weekly Cash Sheet is not applicable. See step II.A for Senate Stationery Room officials' explanation.

- C. Inspect the related Weekly Cash Sheet to determine whether evidence exists that the preparer was someone other than a Senate Stationery Room management official.

Description of Findings and Results

There was evidence that the preparer of the Weekly Cash Sheet was someone other than a Senate Stationery Room management official for 32 days. For the weeks related to the remaining 6 days, preparation of the Weekly Cash Sheet is not applicable. See step II.A for Senate Stationery Room officials' explanation.

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<sup>6</sup>Per Senate Stationery Room procedures, the Daily Sales Clerk Cash Accountability Sheets are summarized on a Weekly Cash Sheet.

<sup>7</sup>Per Senate Stationery Room procedures, the Weekly Cash Sheets are reviewed and initialed by the Keeper of Stationery.

- D. Trace the total of cash and checks on the related Weekly Cash Sheet to the total on the deposit envelope provided to the SDO for agreement.

Description of Findings and Results

The total of cash and checks on the related Weekly Cash Sheets agreed to the total on the deposit envelopes provided to the SDO for the related weeks for 25 days. For the weeks related to 6 days, preparation of the Weekly Cash Sheet is not applicable. See step II.A for Senate Stationery Room officials' explanation. For the weeks related to the remaining 7 days, the total of checks on the Weekly Cash Sheets agreed to the total on the deposit envelopes provided to the SDO and no exception is noted. Senate Stationery Room officials explained that the deposits were for checks only and did not include cash, as the SDO continued its temporary suspension of accepting cash deposits because of the COVID-19 pandemic.

- E. Inspect the deposit envelope for the related week to determine whether evidence exists that a Senate Stationery Room management official signed it.

Description of Findings and Results

There was evidence that a Senate Stationery Room management official signed the related weekly deposit envelope for 31 days. For the week related to 1 day, evidence did not exist that a Senate Stationery Room management official signed the weekly deposit envelope and an exception is noted. Senate Stationery Room officials explained that this was an oversight. For the weeks related to the remaining 6 days, preparation of the deposit envelope is not applicable. Senate Stationery Room officials explained that the SDO temporarily suspended accepting weekly deposits because of the COVID-19 pandemic. Therefore, no deposit envelopes were prepared.

- F. Trace the total on the deposit envelope for the related week to the temporary deposit receipt that the SDO provided for agreement.<sup>8</sup>

Description of Findings and Results

The total on the deposit envelopes agreed to the temporary deposit receipts that the SDO provided for the related weeks for 25 days. For the weeks related to 7 days, the temporary deposit receipts were not provided, and exceptions are noted as the procedure could not be completed. Senate Stationery Room officials explained that although the temporary deposit receipts could not be provided, the deposit envelope totals agree to the SDO report for the weeks related to these 7 days. We traced the total on the deposit envelope to the SDO report and the amounts agreed. For the weeks related to the remaining 6 days, preparation of the deposit envelope is not applicable. See step II.E for Senate Stationery Room officials' explanation.

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<sup>8</sup>Per Senate Stationery Room procedures, the weekly deposit is recorded on a deposit envelope and delivered to the SDO, which generates a temporary deposit receipt. The temporary deposit receipt documents the amount submitted to the SDO for deposit; however, the amount is not verified against the cash in the deposit envelope at the time the temporary deposit receipt is generated.

- G. Trace the total on the temporary deposit receipt for the related week to the SDO report for agreement.<sup>9</sup>

Description of Findings and Results

The total on the temporary deposit receipts agreed to the SDO reports for the related week for 25 days. For weeks related to 7 days, the temporary deposit receipts were not provided, and exceptions are noted as the procedure could not be completed. See step II.F for Senate Stationery Room officials' explanation. For the weeks related to the remaining 6 days, the temporary deposit receipt is not applicable. Senate Stationery Room officials explained that the SDO temporarily suspended accepting weekly deposits because of the COVID-19 pandemic. Therefore, no temporary deposit receipts were received.

- H. Trace the total of cash and checks on the related Weekly Cash Sheet to the Senate Stationery Room general ledger deposit total for agreement.

Description of Findings and Results

The total of cash and checks on the related Weekly Cash Sheets agreed to the Senate Stationery Room general ledger deposit total for the related weeks for 25 days. For the weeks related to 13 days, preparation of the Weekly Cash Sheet is either not applicable or only included check deposits. Specifically, for the weeks related to 6 days, Senate Stationery Room officials explained that the SDO temporarily suspended accepting weekly deposits because of the COVID-19 pandemic. Therefore, no Weekly Cash Sheets were prepared. Instead, the Stationery Room recorded daily cash and check amounts to the general ledger. For the weeks related to the remaining 7 days, Senate Stationery Room officials explained that since the SDO was temporarily only accepting check deposits because of the COVID-19 pandemic, the Stationery Room continued to record the daily cash and check amounts to the general ledger.

**III. Procedures Related to the Senate Stationery Room Monthly Reconciliation for Each Day Selected**

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

Description of Findings and Results

The total weekly deposit receipts for the related month agreed to the deposits reported on the SDO monthly account statement report for 34 days. For the remaining 4 days, there were no weekly deposits made during the related months (April 2020 and May 2020). Senate Stationery Room officials explained that the SDO temporarily suspended accepting weekly deposits during these months because of the COVID-19 pandemic.

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<sup>9</sup>Per Senate Stationery Room procedures, once the SDO calculates the amount of the deposit, it provides a report from its records to the Senate Stationery Room.



- 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 for the day selected agreed to the monthly SDO account statement report for the 38 days tested.

- C. Recalculate the total amount of certified account charge sales transactions per the certification spreadsheet provided to the SDO for reimbursement for the related month to determine whether it is mathematically correct.<sup>10</sup>

Description of Findings and Results

The total amount of certified account charge sales transactions per the certification spreadsheet provided to the SDO for reimbursement for the related month were mathematically correct for the 38 days tested.

- D. Inspect the certified account charge sales voucher for the related month to determine whether evidence exists that a designee of the Senate Committee on Rules and Administration signed it.<sup>11</sup>

Description of Findings and Results

There was evidence that a designee of the Senate Committee on Rules and Administration manually signed the certified account charge sales voucher for the related month for 25 days (October 2019 through February 2020). For the remaining 13 days, because of the COVID-19 pandemic, there was evidence that a designee of the Senate Committee on Rules and Administration electronically approved the certified account charge sales voucher for the related months (March 2020 through August 2020).

- E. Trace the amount on the certified account charge sales voucher to the related monthly adjusting entry posted to the Senate Stationery Room general ledger for agreement.

Description of Findings and Results

The amount on the certified account charge sales voucher agreed to the related monthly adjusting entry posted to the Senate Stationery Room general ledger for the 38 days tested.

- F. Trace the related monthly account ending balance per the Senate Stationery Room general ledger to the SDO fund balance per the monthly reconciliation for agreement.

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<sup>10</sup>Per Senate Stationery Room procedures, the Stationery Room maintains approximately 274 internal charge accounts with various Senate offices, and other authorized organizations, for procuring office and administrative supplies for official use. The SDO reimburses certified account charge sales.

<sup>11</sup>Per Senate Stationery Room procedures, the SDO submits a voucher of the total amount of certified account charge sales transactions to the Senate Committee on Rules and Administration for approval.

### Description of Findings and Results

The monthly account ending balance per the Senate Stationery Room general ledger agreed to the SDO fund balance per the monthly reconciliation for the months tested related to 30 days (October 2019 through January 2020 and June 2020 through August 2020). For the months tested related to the remaining 8 days (February 2020 through May 2020), the ending balance per the Senate Stationery Room general ledger did not agree to the SDO fund balance per the monthly reconciliation and are noted as exceptions. Senate Stationery Room officials explained that there were journal entries recorded to the general ledger after the reconciliations were completed to resolve these differences. See enclosure II step V for additional discussion on the final adjusting entries recorded.

- G. Inspect the related monthly reconciliation to determine whether evidence exists that the Keeper of Stationery signed it within 3 days of receipt of the monthly account statement report that the SDO provided.<sup>12</sup>

### Description of Findings and Results

There was evidence that the Keeper of Stationery signed the monthly reconciliations within 3 days of receipt of the monthly account statement report that the SDO provided for the months related to 21 days (October 2019 through January 2020). For the months related to 4 days (February 2020 and March 2020), the monthly reconciliation was not dated and exceptions are noted as the procedure could not be completed. For the months related to the 13 remaining days (April 2020 through August 2020), exceptions are noted as there was evidence that the monthly reconciliation was signed on July 29, 2021, which was not within 3 days of receipt of the monthly account statement report that the SDO provided. Senate Stationery Room officials acknowledged the monthly reconciliations were not signed within 3 days and explained that changes will be implemented related to the review of monthly reconciliations going forward.

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

### Description of Findings and Results

Senate Stationery Room officials' explanations for exceptions noted are incorporated within the Description of Findings and Results section for each procedure above, as applicable.

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

1. During the course of applying the procedures related to daily receipts (step I above), we found that overages and shortages were frequently recorded on the Daily Sales Clerk Cash Accountability Sheets. While no explanation is documented, Senate Stationery Room officials explained that overages and shortages are most likely

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<sup>12</sup>Per Senate Stationery Room procedures, the Keeper of Stationery reviews and signs the monthly reconciliation within 3 days of receipt of the monthly account statement report from the SDO.

corrections of clerical errors that a supervisor detected during the daily close process. For example, an overage might be recorded to credit card sales and a shortage to checks if the sales clerk recorded check receipts as credit card sales.

The sample selected covered 31 weeks from fiscal year 2020. Of the 31 weeks, 29 recorded an overage, a shortage, or both, varying from one to five per week. Furthermore, within the 29 weeks, 79 days recorded an overage, a shortage, or both, 29 of which were days selected in the sample.

Senate Stationery Room officials commented that changes to recording overages and shortages were implemented in May 2022, including enhanced documentation differentiating actual overages and shortages from corrections of clerical errors.

2. During the course of applying the procedures related to weekly deposits with the SDO (step II above), we were informed that the SDO was not accepting weekly cash deposits from March 20, 2020 through September 17, 2020 because of the COVID-19 pandemic. Specifically, the Senate Stationery Room made a cash deposit on March 19, 2020, and then not again until September 18, 2020. During this nearly 6-month period, Senate Stationery Room management informed us that the cash receipts were stored in the cash box in its safe. We calculated the total amount of cash collections recorded by the Senate Stationery Room during this period and compared the total to the cumulative amount deposited with the SDO on September 18, 2020 and noted a difference of \$10.92. Senate Stationery Room officials agreed with the difference noted.

## Enclosure II

### Senate Stationery Room Revolving Fund Fiscal Year 2020 Disbursements

We selected a random sample of 45 invoices<sup>13</sup> from a population of 3,190 invoices paid from the Senate Stationery Room Revolving Fund during fiscal year 2020.<sup>14</sup> For each invoice selected, we performed the following procedures.

#### I. Procedures Related to the Senate Stationery Room 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 45 invoices tested.

- B. Trace the amount invoiced to the quantity received and recorded on the receiving report for agreement.

##### Description of Findings and Results

The amount invoiced agreed to the quantity received and recorded on the receiving report for 44 of the invoices. For the remaining invoice, preparation of a receiving report is not applicable. Senate Stationery Room officials explained that receiving reports are not prepared for flag service fees.<sup>15</sup>

- C. Inspect the receiving report(s) to determine whether evidence exists that the receiver of the goods was someone other than the Keeper of Stationery.

##### Description of Findings and Results

There was evidence on the receiving report that the receiver of the goods was someone other than the Keeper of Stationery related to 43 of the invoices. Of the remaining two invoices, for one invoice, preparation of a receiving report is not applicable. See step I.B for Senate Stationery Room officials' explanation. For the other invoice, the receiving report did not identify the receiver and an exception is noted as it is not determinable whether the receiver of the goods was someone other

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<sup>13</sup>We selected a random sample with a 90 percent confidence level, a 5 percent tolerable deviation rate, and zero expected deviations.

<sup>14</sup>Per Senate Stationery Room procedures, the Senate Disbursing Office issues a payment to the vendor that supplied the products and services on behalf of the Senate Stationery Room after the Senate Stationery Room and the Senate Disbursing Office approve the vouchers.

<sup>15</sup>Per Senate Stationery Room officials, members of the Senate, Senate staff, and Senate committees can purchase flags from the Senate Stationery Room. A flag service fee is incurred for flags flown over the Capitol building. These disbursements do not have a receiving report.

than the Keeper of Stationery. Senate Stationery Room officials explained that they are unable to access the legacy system for additional support.<sup>16</sup>

- D. Trace the quantity received and recorded on the receiving report to the quantity ordered on the purchase order for agreement.<sup>17</sup>

Description of Findings and Results

The quantity received and recorded on the receiving report agreed to the quantity ordered on the purchase order for 44 of the invoices. For the remaining invoice, preparation of a receiving report is not applicable. See step I.B for Senate Stationery Room officials' explanation.

- E. Inspect the purchase order to determine whether evidence exists that the Keeper of Stationery stamped it.

Description of Findings and Results

There was evidence that the Keeper of Stationery stamped the purchase order related to 44 of the invoices. For the remaining invoice, evidence did not exist that the Keeper of Stationery stamped the order and an exception is noted. Senate Stationery Room officials explained that this purchase order was a rush order and stamping was overlooked.

**II. Procedures Related to the Senate Stationery Room Invoice Payment Process for Each Invoice Selected**

- A. Inspect each purchase order and invoice to determine whether evidence exists that it was for goods and services related to the operation of the Senate Stationery Room, including inventory for resale, supplies, equipment, and other expenses.

Description of Findings and Results

There was evidence that the 45 invoices tested were for goods or services related to the operation of the Senate Stationery Room.

- B. Trace the invoice amount to the related voucher to be paid that the Senate Stationery Room provided to the Senate Disbursing Office (SDO) for agreement.<sup>18</sup>

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<sup>16</sup>In February 2020, the Senate Stationery Room transitioned its retail software for processing sales and disbursement transactions. The legacy system discussed within these findings refers to the software in operation from October 2019 through January 2020.

<sup>17</sup>Per Senate Stationery Room procedures, if only a partial shipment has been received, the warehouse staff enters only the quantity received and the purchase order becomes a partial purchase order until completely closed. Payment is only made by the Senate Stationery Room for the items delivered.

<sup>18</sup>Per Senate Stationery Room procedures, the Office and 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.

Description of Findings and Results

The invoice amount agreed to the related voucher to be paid that the Senate Stationery Room provided to the SDO for the 45 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 for the 45 invoices tested.

- D. Inspect the voucher cover letter related to the invoice selected for testing to determine whether evidence exists that the Keeper of Stationery signed it.

Description of Findings and Results

There was evidence that the Keeper of Stationery signed the voucher cover letter related to the 45 invoices tested.

- 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.<sup>19</sup>

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 45 invoices tested.

- F. Trace the invoice amount to the amount posted to the Senate Stationery Room general ledger for agreement.

Description of Findings and Results

The invoice amount agreed to the amount posted to the Senate Stationery Room general ledger for the 45 invoices tested.

**III. Procedures Related to the Senate Stationery Room Monthly Reconciliation for Each Invoice Selected**

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

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<sup>19</sup>Pursuant to 2 U.S.C. § 6503, the Senate Committee on Rules and Administration is required to approve all contingent fund expenses. The Senate Stationery Room Revolving Fund is considered part of the contingent fund of the Senate per 2 U.S.C. § 6573. Disbursements from the Senate Stationery Room Revolving Fund must be made upon vouchers approved by the Secretary of the Senate, or the Keeper of Stationery as the secretary's designee.

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 45 invoices selected for testing.

- B. Trace the related monthly account ending balance per the Senate Stationery Room general ledger to the SDO fund balance per the monthly reconciliation for agreement.

Description of Findings and Results

The monthly account ending balance per the Senate Stationery Room general ledger agreed to the SDO fund balance per the monthly reconciliation for the months tested related to 30 invoices (October 2019 through January 2020 and July 2020 through August 2020). For the months tested related to the remaining 15 invoices (February 2020 through April 2020 and September 2020), the ending balance per the Senate Stationery Room general ledger did not agree to the SDO fund balance per the monthly reconciliation and are noted as exceptions. See step III.F within enclosure I for Senate Stationery Room officials' explanation.

- C. Inspect the related monthly reconciliation to determine whether evidence exists that the Keeper of Stationery signed it within 3 days of receipt of the monthly account statement report that the SDO provided.

Description of Findings and Results

There was evidence that the Keeper of Stationery signed the monthly reconciliations within 3 days of receipt of the monthly account statement report that the SDO provided for the months related to 24 invoices (October 2019 through January 2020). For the months related to nine invoices (February 2020 and March 2020), the monthly reconciliation was not dated and exceptions are noted as the procedure could not be completed. For the months related to the 12 remaining invoices (April 2020 and July through September 2020), exceptions are noted as there was evidence that the monthly reconciliation was signed on July 29, 2021, which is not within 3 days of receipt of the monthly account statement report that the SDO provided. See step III.G within enclosure I for Senate Stationery Room officials' explanation.

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

Description of Findings and Results

Senate Stationery Room officials' explanations for exceptions noted are incorporated within the Description of Findings and Results sections for each procedure above, as applicable.

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

During the course of applying the procedures related to the monthly reconciliations (section III above), we became aware that the accounting records were not finalized timely for fiscal year 2020. This is a critical final step in the financial reporting process. Senate Stationery Room officials explained that the accounting records remain open until it is determined that the final

adjusting entries have been recorded. Per Senate Stationery Room officials, correcting entries were recorded and the accounting records were finalized for fiscal year 2020 as of June 2022.



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