

103^D CONGRESS
1ST SESSION

H. RES. 101

Providing for an annual independent financial and performance audit of the accounts and operations of the House of Representatives.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 23, 1993

Mr. SANTORUM (for himself, Mr. INGLIS of South Carolina, Mr. DOOLITTLE, Mr. KLUG, Mr. BOEHNER, and Mr. TAYLOR of North Carolina) submitted the following resolution; which was referred to the Committee on House Administration

RESOLUTION

Providing for an annual independent financial and performance audit of the accounts and operations of the House of Representatives.

1 *Resolved,*

2 **SECTION 1. ANNUAL AUDIT REQUIREMENT.**

3 The accounts and operations of the House of Rep-
4 resentatives shall be subject to an annual financial and
5 performance audit, to be conducted on a fiscal year basis
6 by an independent accounting firm.

7 **SEC. 2. SELECTION OF INDEPENDENT ACCOUNTING FIRM.**

8 The Director of Nonlegislative and Financial Services
9 shall—

1 (1) using a competitive bidding process, select
2 an independent accounting firm to conduct the
3 audit; and

4 (2) oversee the accounting firm in the conduct
5 of the audit to assure that the audit is carried out
6 as required by this resolution.

7 **SEC. 3. AUDIT STANDARDS.**

8 In carrying out the audit, the accounting firm shall
9 conform to the requirements of the publication entitled
10 “Government Auditing Standards, Standards for Audit of
11 Governmental Organizations, Programs, Activities, and
12 Functions”, 1988 Revision, issued by the Comptroller
13 General.

14 **SEC. 4. ACCESS TO RECORDS.**

15 For the purposes of carrying out the audit, the ac-
16 counting firm shall have authority to obtain and examine
17 all financial records relating to the accounts and oper-
18 ations of the House of Representatives, including the
19 records of the Committee on House Administration and,
20 to the extent necessary, the records of the General Ac-
21 counting Office and other appropriate agencies of the
22 Government.

23 **SEC. 5. AUDIT SCHEDULE AND PUBLICATION.**

24 (a) SCHEDULE.—Not later than the end of each cal-
25 endar year—

1 (1) the audit for the preceding fiscal year shall
2 be completed; and

3 (2) the Director of Nonlegislative and Financial
4 Services shall submit a report of the audit to the
5 House of Representatives.

6 (b) PUBLICATION.—Each report of an audit under
7 this resolution shall be printed as a House document.

8 **SEC. 6. DEFINITION.**

9 As used in this resolution, the term “accounts”
10 means the appropriations accounts for the House of Rep-
11 resentatives, including (1) the appropriations accounts for
12 Members of the House of Representatives, committees of
13 the House of Representatives, and House Information
14 Systems, (2) the appropriations accounts for the Architect
15 of the Capitol, insofar as such accounts relate to the
16 House of Representatives, and (3) any appropriation ac-
17 count from which amounts are paid under the authority
18 of an officer of the House of Representatives.

19 **SEC. 7. EFFECTIVE DATE.**

20 Subject to enactment of this resolution into perma-
21 nent law, this resolution shall apply with respect to fiscal
22 years beginning with fiscal year 1993.

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