

104TH CONGRESS
1ST SESSION

H. RES. 192

Providing for additional auditing by the House Inspector General.

IN THE HOUSE OF REPRESENTATIVES

JULY 18, 1995

Mr. ARMEY (for himself and Mr. GEPHARDT) submitted the following resolution; which was considered and agreed to

RESOLUTION

Providing for additional auditing by the House Inspector General.

Whereas on January 4, 1995, the House of Representatives voted 430–1, that “during the One Hundred Fourth Congress, the Inspector General, in consultation with the Speaker and the Committee on House Oversight, shall coordinate, and as needed contract with independent auditing firms to complete, a comprehensive audit of House financial records and administrative operations, and report the results in accordance with Rule VI” (H. Res. 6, section 107.);

Whereas on July 18, 1995, the House Inspector General in cooperation with the independent auditing firm presented the findings of the first-ever audit of the House of Representatives under the provisions of the House Resolution;

Whereas this first-ever audit included both the financial and administrative functions of the House, representing a wide range of activities;

Whereas the audit does not reach conclusions in all areas due in part to a “method of accounting underlying the preparation and dissemination of financial management information [that] was simplistic and ill-suited for an organization the size of the House” (Report of Independent Accountants, July 18, 1995);

Whereas “In addition to the deficiencies in accounting and reporting, and in information systems, there are other weaknesses in the House’s internal control structure . . . the severity of these weaknesses affects the reliability of the financial statements, because in the absence of an effective internal control structure, there can be no assurance that all House transactions were properly recorded, accumulated and reported in accordance with the rules, policies, and procedures of the House” (Report of Independent Accountants, July 18, 1995);

Whereas it is the sense of the House, including the leadership of both parties, that a followup audit should be completed to further examine the transactions and reports contained therein; and

Whereas the House Inspector General, a nonpartisan appointee who was selected by the former majority and retained by the current majority, has requested and should be given resources necessary to complete this followup audit: Now, therefore, be it

- 1 *Resolved*, That the Inspector General is authorized
- 2 and directed to take such steps as necessary to carry out

1 any additional auditing required to ensure the completion
2 of the audit of House financial and administrative oper-
3 ations authorized during the One Hundred Fourth Con-
4 gress by House Resolution 6, section 107.

5 SEC. 2. The Inspector General shall complete such
6 additional auditing expeditiously, but in no case later than
7 November 30, 1995.

8 SEC. 3. The Committee on House Oversight of the
9 House of Representatives shall have the authority to pre-
10 scribe regulations and to authorize the expenditure of ad-
11 ditional funds from the appropriate House accounts as
12 may be required to fully ensure the final completion of
13 the comprehensive audit of House financial and adminis-
14 trative operations.

15 SEC. 4. The results of such auditing shall be submit-
16 ted in accordance with House rule VI, clause 3(d), which
17 provides “simultaneously submitting to the Speaker, the
18 majority leader, the minority leader, and the chairman and
19 ranking minority party member of the Committee on
20 House Oversight a report on each audit conducted under
21 this rule.”.

22 SEC. 5. The results of such auditing, shall to the ex-
23 tent appropriate, be reported by the Inspector General in
24 accordance with House rule VI, clause 3(e), which pro-
25 vides “reporting to the Committee on Standards of Offi-

1 cial Conduct information involving possible violations of
2 any Member, officer, or employee of the House any rule
3 of the House or any law applicable to the performance
4 of official duties or the discharge of official responsibilities
5 which may require referral to the appropriate Federal or
6 State authorities pursuant to clause 4(e)(1)(C) of rule X”.

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