

Calendar No. 901

110TH CONGRESS
2D SESSION**H. R. 5683**

IN THE SENATE OF THE UNITED STATES

JUNE 10, 2008

Received; read twice and referred to the Committee on Homeland Security and
Governmental Affairs

JULY 26, 2008

Reported by Mr. LIEBERMAN, with amendments

[Omit the part struck through and insert the part printed in italic]

AN ACTTo make certain reforms with respect to the Government
Accountability Office, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 **SECTION 1. SHORT TITLE; REFERENCES; TABLE OF CON-**
4 **TENTS.**

Sec. 1. Short title; references; table of contents.
Sec. 2. Provisions relating to future annual pay adjustments.
Sec. 3. Pay adjustment relating to certain previous years.
Sec. 4. Lump-sum payment for certain performance-based compensation.
Sec. 5. Inspector General.
Sec. 6. ~~Reimbursement of audit costs.~~
Sec. 7. Financial disclosure requirements.
Sec. 8. Highest basic pay rate.
Sec. 9. Additional authorities.

1 (a) SHORT TITLE.—This Act may be cited as the
2 “Government Accountability Office Act of 2008”.

3 (b) REFERENCES.—Except as otherwise expressly
4 provided, whenever in this Act an amendment is expressed
5 in terms of an amendment to a section or other provision,
6 the reference shall be considered to be made to a section
7 or other provision of title 31, United States Code.

8 (c) TABLE OF CONTENTS.—The table of contents for
9 this Act is as follows:

10 **SEC. 2. PROVISIONS RELATING TO FUTURE ANNUAL PAY**
11 **ADJUSTMENTS.**

12 (a) IN GENERAL.—Section 732 is amended by adding
13 at the end the following:

14 “(j)(1) For purposes of this subsection—

15 “(A) the term ‘pay increase’, as used with re-
16 spect to an officer or employee in connection with a
17 year, means the total increase in the rate of basic
18 pay (expressed as a percentage) of such officer or
19 employee, taking effect under section 731(b) and
20 subsection (c)(3) in such year;

21 “(B) the term ‘required minimum percentage’,
22 as used with respect to an officer or employee in
23 connection with a year, means the percentage equal
24 to the total increase in rates of basic pay (expressed
25 as a percentage) taking effect under sections 5303

1 and 5304–5304a of title 5 in such year with respect
2 to General Schedule positions within the pay locality
3 (as defined by section 5302(5) of title 5) in which
4 the position of such officer or employee is located;

5 “(C) the term ‘covered officer or employee’, as
6 used with respect to a pay increase, means any indi-
7 vidual—

8 “(i) who is an officer or employee of the
9 Government Accountability Office, other than
10 an officer or employee described in subpara-
11 graph (A), (B), or (C) of section 4(c)(1) of the
12 Government Accountability Office Act of 2008,
13 determined as of the effective date of such pay
14 increase; and

15 “(ii) whose performance is at least at a
16 satisfactory level, as determined by the Comp-
17 troller General under the provisions of sub-
18 section (c)(3) for purposes of the adjustment
19 taking effect under such provisions in such
20 year; and

21 “(D) the term ‘nonpermanent merit pay’ means
22 any amount payable under section 731(b) which
23 does not constitute basic pay.

24 “(2)(A) Notwithstanding any other provision of this
25 chapter, if (disregarding this subsection) the pay increase

1 that would otherwise take effect with respect to a covered
2 officer or employee in a year would be less than the re-
3 quired minimum percentage for such officer or employee
4 in such year, the Comptroller General shall provide for a
5 further increase in the rate of basic pay of such officer
6 or employee.

7 “(B) The further increase under this subsection—

8 “(i) shall be equal to the amount necessary to
9 make up for the shortfall described in subparagraph
10 (A); and

11 “(ii) shall take effect as of the same date as the
12 pay increase otherwise taking effect in such year.

13 “(C) Nothing in this paragraph shall be considered
14 to permit or require that a rate of basic pay be increased
15 to an amount inconsistent with the limitation set forth in
16 subsection (c)(2).

17 “(D) If (disregarding this subsection) the covered of-
18 ficer or employee would also have received any nonperma-
19 nent merit pay in such year, such nonpermanent merit pay
20 shall be decreased by an amount equal to the portion of
21 such officer’s or employee’s basic pay for such year which
22 is attributable to the further increase described in sub-
23 paragraph (A) (as determined by the Comptroller Gen-
24 eral), but to not less than zero.

1 “(3) Notwithstanding any other provision of this
2 chapter, the effective date of any pay increase (within the
3 meaning of paragraph (1)(A)) taking effect with respect
4 to a covered officer or employee in any year shall be the
5 same as the effective date of any adjustment taking effect
6 under section 5303 of title 5 with respect to statutory pay
7 systems (as defined by section 5302(1) of title 5) in such
8 year.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply with respect to any pay increase
11 (as defined by such amendment) taking effect on or after
12 the date of the enactment of this Act.

13 **SEC. 3. PAY ADJUSTMENT RELATING TO CERTAIN PRE-**
14 **VIOUS YEARS.**

15 (a) APPLICABILITY.—This section applies in the case
16 of any individual who, as of the date of the enactment
17 of this Act, is an officer or employee of the Government
18 Accountability Office, excluding—

19 (1) an officer or employee described in subpara-
20 graph (A), (B), or (C) of section 4(c)(1); and

21 (2) an officer or employee who received both a
22 2.6 percent pay increase in January 2006 and a 2.4
23 percent pay increase in February 2007.

24 (b) PAY INCREASE DEFINED.—For purposes of this
25 section, the term “pay increase”, as used with respect to

1 an officer or employee in connection with a year, means
2 the total increase in the rate of basic pay (expressed as
3 a percentage) of such officer or employee, taking effect
4 under sections 731(b) and 732(c)(3) of title 31, United
5 States Code, in such year.

6 (c) PROSPECTIVE EFFECT.—Effective with respect to
7 pay for service performed in any pay period beginning
8 after the end of the 6-month period beginning on the date
9 of the enactment of this Act (or such earlier date as the
10 Comptroller General may specify), the rate of basic pay
11 for each individual to whom this section applies shall be
12 determined as if such individual had received both a 2.6
13 percent pay increase for 2006 and a 2.4 percent pay in-
14 crease for 2007, subject to subsection (e).

15 (d) LUMP-SUM PAYMENT.—Not later than 6 months
16 after the date of the enactment of this Act, the Comp-
17 troller General shall, subject to the availability of appro-
18 priations, pay to each individual to whom this section ap-
19 plies a lump-sum payment. ~~Subject to subsection~~
20 ~~(e);~~ *Subject to subsections (e) and (f)(2)*, such lump-sum
21 payment shall be equal to—

22 (1) the total amount of basic pay that would
23 have been paid to the individual, for service per-
24 formed during the period beginning on the effective
25 date of the pay increase for 2006 and ending on the

1 day before the effective date of the pay adjustment
2 under subsection (c) (or, if earlier, the date on which
3 the individual retires or otherwise ceases to be em-
4 ployed by the Government Accountability Office), if
5 such individual had received both a 2.6 percent pay
6 increase for 2006 and a 2.4 percent pay increase for
7 2007, minus

8 (2) the total amount of basic pay that was in
9 fact paid to the individual for service performed dur-
10 ing the period described in paragraph (1).

11 Eligibility for a lump-sum payment under this subsection
12 shall be determined solely on the basis of whether an indi-
13 vidual satisfies the requirements of subsection (a) (to be
14 considered an individual to whom this section applies), and
15 without regard to such individual's employment status as
16 of any date following the date of the enactment of this
17 Act or any other factor.

18 (e) CONDITIONS.—Nothing in subsection (c) or (d)
19 shall be considered to permit or require—

20 (1) the payment of any rate (or lump-sum
21 amount based on a rate) for any pay period, to the
22 extent that such rate would be (or would have been)
23 inconsistent with the limitation that applies (or that
24 applied) with respect to such pay period under sec-
25 tion 732(c)(2) of title 31, United States Code; or

1 (2) the payment of any rate or amount based
2 on the pay increase for 2006 or 2007 (as the case
3 may be), if—

4 (A) the performance of the officer or em-
5 ployee involved was not at a satisfactory level,
6 as determined by the Comptroller General
7 under paragraph (3) of section 732(c) of such
8 title 31 for purposes of the adjustment under
9 such paragraph for that year; or

10 (B) the individual involved was not an offi-
11 cer or employee of the Government Account-
12 ability Office on the date as of which that in-
13 crease took effect.

14 As used in paragraph (2)(A), the term “satisfactory” in-
15 cludes a rating of “meets expectations” (within the mean-
16 ing of the performance appraisal system used for purposes
17 of the adjustment under section 732(c)(3) of such title 31
18 for the year involved).

19 (f) RETIREMENT.—

20 (1) IN GENERAL.—The lump-sum payment paid
21 under subsection (d) to an officer or employee shall,
22 for purposes of any determination of the average pay
23 (as defined by section 8331 or 8401 of title 5,
24 United States Code) which is used to compute an

annuity under subchapter III of chapter 83 or chapter 84 of such title—

(A) be treated as basic pay (as defined by section 8331 or 8401 of such title); and

(B) be allocated to the biweekly pay periods covered by subsection (d).

~~(2) CONTRIBUTIONS.—Notwithstanding section 8334, 8422, 8423, or any other provision of title 5, United States Code, no employee or agency contribution shall be required for purposes of this subsection.~~

(2) CONTRIBUTIONS TO CIVIL SERVICE RETIREMENT AND DISABILITY RETIREMENT FUND.—

(A) EMPLOYEE CONTRIBUTIONS.—The Government Accountability Office shall deduct and withhold from the lump-sum payment paid to each employee under subsection (d)—

(i) an amount equal to the difference between—

(I) employee contributions that would have been deducted and withheld from pay under section 8334 or 8422 of title 5, United States Code, if such lump-sum payment had been additionally paid as basic pay during the pe-

1 *riod described under subsection (d)(1)*
 2 *of this section; and*

3 *(II) employee contributions that*
 4 *were actually deducted and withheld*
 5 *from pay under section 8334 or 8422*
 6 *of title 5, United States Code, during*
 7 *that period; and*

8 *(ii) interest as prescribed under section*
 9 *8334(e) of title 5, United States Code, based*
 10 *on the amount determined under clause(i).*

11 *(B) AGENCY CONTRIBUTIONS AND PAYMENT*
 12 *TO THE FUND.—*

13 *(i) IN GENERAL.—Not later than 9*
 14 *months after the Government Accountability*
 15 *Office makes the lump-sum payments under*
 16 *subsection (d), the Government Account-*
 17 *ability Office shall pay into the Civil Serv-*
 18 *ice Retirement and Disability Fund—*

19 *(I) the amount of each deduction*
 20 *and withholding under subparagraph*
 21 *(A); and*

22 *(II) an amount for applicable*
 23 *agency contributions under section*
 24 *8334 or 8423 of title 5, United states*

1 *Code, based on payments made under*
2 *subclause (I).*

3 (ii) *SOURCE.—Amounts paid under*
4 *clause (i)(II) shall be contributed from the*
5 *appropriation or fund used to pay the em-*
6 *ployee.*

7 (C) *REGULATIONS.—The Office of Personnel*
8 *Management may prescribe regulations to carry*
9 *out this paragraph.*

10 (g) *EXCLUSIVE REMEDY.—This section constitutes*
11 the exclusive remedy that any individuals to whom this
12 section applies (as described in subsection (a)) have for
13 any claim that they are owed any monies denied to them
14 in the form of a pay increase for 2006 or 2007 under sec-
15 tion 732(c)(3) of title 31, United States Code, or any
16 other law. Notwithstanding any other provision of law, no
17 court or administrative body, including the Government
18 Accountability Office Personnel Appeals Board, shall have
19 jurisdiction to entertain any civil action or other civil pro-
20 ceeding based on the claim of such individuals that they
21 were due money in the form of a pay increase for 2006
22 or 2007 pursuant to such section 732(c)(3) or any other
23 law.

1 **SEC. 4. LUMP-SUM PAYMENT FOR CERTAIN PERFORMANCE-**
2 **BASED COMPENSATION.**

3 (a) IN GENERAL.—Not later than 6 months after the
4 date of the enactment of this Act, the Comptroller General
5 shall, subject to the availability of appropriations, pay to
6 each qualified individual a lump-sum payment equal to the
7 amount of performance-based compensation such indi-
8 vidual was denied for 2006, as determined under sub-
9 section (b).

10 (b) AMOUNT.—The amount payable to a qualified in-
11 dividual under this section shall be equal to—

12 (1) the total amount of performance-based com-
13 pensation such individual would have earned for
14 2006 (determined by applying the Government Ac-
15 countability Office’s performance-based compensa-
16 tion system under GAO Orders 2540.3 and 2540.4,
17 as in effect in 2006) if such individual had not had
18 a salary equal to or greater than the maximum for
19 such individual’s band (as further described in sub-
20 section (c)(2)), less

21 (2) the total amount of performance-based com-
22 pensation such individual was in fact granted, in
23 January 2006, for that year.

24 (c) QUALIFIED INDIVIDUAL.—For purposes of this
25 section, the term “qualified individual” means an indi-
26 vidual who—

1 (1) as of the date of the enactment of this Act,
2 is an officer or employee of the Government Ac-
3 countability Office, excluding—

4 (A) an individual holding a position subject
5 to section 732a or 733 of title 31, United
6 States Code (disregarding section 732a(b) and
7 733(c) of such title);

8 (B) a Federal Wage System employee; and

9 (C) an individual participating in a devel-
10 opment program under which such individual
11 receives performance appraisals, and is eligible
12 to receive permanent merit pay increases, more
13 than once a year; and

14 (2) as of January 22, 2006, was a Band I staff
15 member with a salary above the Band I cap, a Band
16 IIA staff member with a salary above the Band IIA
17 cap, or an administrative professional or support
18 staff member with a salary above the cap for that
19 individual's pay band (determined in accordance
20 with the orders cited in subsection (b)(1)).

21 (d) EXCLUSIVE REMEDY.—This section constitutes
22 the exclusive remedy that any officers and employees (as
23 described in subsection (c)) have for any claim that they
24 are owed any monies denied to them in the form of merit
25 pay for 2006 under section 731(b) of title 31, United

1 States Code, or any other law. Notwithstanding any other
 2 provision of law, no court or administrative body in the
 3 United States, including the Government Accountability
 4 Office Personnel Appeals Board, shall have jurisdiction to
 5 entertain any civil action or other civil proceeding based
 6 on the claim of such officers or employees that they were
 7 due money in the form of merit pay for 2006 pursuant
 8 to such section 731(b) or any other law.

9 (e) DEFINITIONS.—For purposes of this section—

10 (1) the term “performance-based compensa-
 11 tion” has the meaning given such term under the
 12 Government Accountability Office’s performance-
 13 based compensation system under GAO Orders
 14 2540.3 and 2540.4, as in effect in 2006; and

15 (2) the term “permanent merit pay increase”
 16 means an increase under section 731(b) of title 31,
 17 United States Code, in a rate of basic pay.

18 **SEC. 5. INSPECTOR GENERAL.**

19 (a) IN GENERAL.—Subchapter I of chapter 7 is
 20 amended by adding at the end the following:

21 **“§ 705. Inspector General for the Government Ac-**
 22 **countability Office**

23 “(a) ESTABLISHMENT OF OFFICE.—There is estab-
 24 lished an Office of the Inspector General in the Govern-
 25 ment Accountability Office, to—

1 “(1) conduct and supervise audits consistent
2 with generally accepted government auditing stand-
3 ards and investigations relating to the Government
4 Accountability Office;

5 “(2) provide leadership and coordination and
6 recommend policies, to promote economy, efficiency,
7 and effectiveness in the Government Accountability
8 Office; and

9 “(3) keep the Comptroller General and Con-
10 gress fully and currently informed concerning fraud
11 and other serious problems, abuses, and deficiencies
12 relating to the administration of programs and oper-
13 ations of the Government Accountability Office.

14 “(b) APPOINTMENT, SUPERVISION, AND REMOVAL.—

15 “(1) The Office of the Inspector General shall
16 be headed by an Inspector General, who shall be ap-
17 pointed by the Comptroller General without regard
18 to political affiliation and solely on the basis of in-
19 tegrity and demonstrated ability in accounting, au-
20 diting, financial analysis, law, management analysis,
21 public administration, or investigations. The Inspec-
22 tor General shall report to, and be under the general
23 supervision of, the Comptroller General.

24 “(2) The Inspector General may be removed
25 from office by the Comptroller General. The Comp-

1 troller General shall, promptly upon such removal,
2 communicate in writing the reasons for any such re-
3 moval to each House of Congress.

4 “(3) The Inspector General shall be paid at an
5 annual rate of pay equal to \$5,000 less than the an-
6 nual rate of pay of the Comptroller General, and
7 may not receive any cash award or bonus, including
8 any award under chapter 45 of title 5.

9 “(c) AUTHORITY OF INSPECTOR GENERAL.—In addi-
10 tion to the authority otherwise provided by this section,
11 the Inspector General, in carrying out the provisions of
12 this section, may—

13 “(1) have access to all records, reports, audits,
14 reviews, documents, papers, recommendations, or
15 other material that relate to programs and oper-
16 ations of the Government Accountability Office;

17 “(2) make such investigations and reports relat-
18 ing to the administration of the programs and oper-
19 ations of the Government Accountability Office as
20 are, in the judgment of the Inspector General, nec-
21 essary or desirable;

22 “(3) request such documents and information
23 as may be necessary for carrying out the duties and
24 responsibilities provided by this section from any
25 Federal agency;

1 “(4) in the performance of the functions as-
2 signed by this section, obtain all information, docu-
3 ments, reports, answers, records, accounts, papers,
4 and other data and documentary evidence from a
5 person not in the United States Government or from
6 a Federal agency, to the same extent and in the
7 same manner as the Comptroller General under the
8 authority and procedures available to the Comp-
9 troller General in section 716 of this title;

10 “(5) administer to or take from any person an
11 oath, affirmation, or affidavit, whenever necessary in
12 the performance of the functions assigned by this
13 section, which oath, affirmation, or affidavit when
14 administered or taken by or before an employee of
15 the Office of Inspector General designated by the In-
16 spector General shall have the same force and effect
17 as if administered or taken by or before an officer
18 having a seal;

19 “(6) have direct and prompt access to the
20 Comptroller General when necessary for any purpose
21 pertaining to the performance of functions and re-
22 sponsibilities under this section;

23 “(7) report expeditiously to the Attorney Gen-
24 eral whenever the Inspector General has reasonable

1 grounds to believe there has been a violation of Fed-
2 eral criminal law; and

3 “(8) provide copies of all reports to the Audit
4 Advisory Committee of the Government Account-
5 ability Office and provide such additional informa-
6 tion in connection with such reports as is requested
7 by the Committee.

8 “(d) COMPLAINTS BY EMPLOYEES.—

9 “(1) The Inspector General—

10 “(A) subject to subparagraph (B), may re-
11 ceive, review, and investigate, as the Inspector
12 General considers appropriate, complaints or in-
13 formation from an employee of the Government
14 Accountability Office concerning the possible
15 existence of an activity constituting a violation
16 of any law, rule, or regulation, mismanagement,
17 or a gross waste of funds; and

18 “(B) shall refer complaints or information
19 concerning violations of personnel law, rules, or
20 regulations to established investigative and ad-
21 judicative entities of the Government Account-
22 ability Office.

23 “(2) The Inspector General shall not, after re-
24 ceipt of a complaint or information from an em-
25 ployee, disclose the identity of the employee without

1 the consent of the employee, unless the Inspector
2 General determines such disclosure is unavoidable
3 during the course of the investigation.

4 “(3) Any employee who has authority to take,
5 direct others to take, recommend, or approve any
6 personnel action, shall not, with respect to such au-
7 thority, take or threaten to take any action against
8 any employee as a reprisal for making a complaint
9 or disclosing information to the Inspector General,
10 unless the complaint was made or the information
11 disclosed with the knowledge that it was false or
12 with willful disregard for its truth or falsity.

13 “(e) SEMIANNUAL REPORTS.—(1) The Inspector
14 General shall submit semiannual reports summarizing the
15 activities of the Office of the Inspector General to the
16 Comptroller General. Such reports shall include, but need
17 not be limited to—

18 “(A) a summary of each significant report
19 made during the reporting period, including a de-
20 scription of significant problems, abuses, and defi-
21 ciencies disclosed by such report;

22 “(B) a description of the recommendations for
23 corrective action made with respect to significant
24 problems, abuses, or deficiencies described pursuant
25 to subparagraph (A);

1 “(C) a summary of the progress made in imple-
2 menting such corrective action described pursuant to
3 subparagraph (B); and

4 “(D) information concerning any disagreement
5 the Comptroller General has with a recommendation
6 of the Inspector General.

7 “(2) The Comptroller General shall transmit the
8 semiannual reports of the Inspector General, together with
9 any comments the Comptroller General considers appro-
10 priate, to Congress within 30 days after receipt of such
11 reports.

12 “(f) INDEPENDENCE IN CARRYING OUT DUTIES AND
13 RESPONSIBILITIES.—The Comptroller General may not
14 prevent or prohibit the Inspector General from carrying
15 out any of the duties or responsibilities of the Inspector
16 General under this section.

17 “(g) AUTHORITY FOR STAFF.—

18 “(1) IN GENERAL.—The Inspector General
19 shall select, appoint, and employ such personnel as
20 may be necessary to carry out this section consistent
21 with the provisions of this title governing selections,
22 appointments, and employment in the Government
23 Accountability Office. Such personnel shall be ap-
24 pointed, promoted, and assigned only on the basis of
25 merit and fitness, but without regard to those provi-

1 sions of title 5 governing appointments and other
2 personnel actions in the competitive service, except
3 that no personnel of the Office may be paid at an
4 annual rate greater than \$1,000 less than the an-
5 nual rate of pay of the Inspector General.

6 “(2) EXPERTS AND CONSULTANTS.—The In-
7 spector General may procure temporary and inter-
8 mittent services under section 3109 of title 5 at
9 rates not to exceed the daily equivalent of the annual
10 rate of basic pay for level V of the Executive Sched-
11 ule under section 5315 of such title.

12 “(3) INDEPENDENCE IN APPOINTING STAFF.—
13 No individual may carry out any of the duties or re-
14 sponsibilities of the Office of the Inspector General
15 unless the individual is appointed by the Inspector
16 General, or provides services obtained by the Inspec-
17 tor General, pursuant to this paragraph.

18 “(4) LIMITATION ON PROGRAM RESPONSIBIL-
19 ITIES.—The Inspector General and any individual
20 carrying out any of the duties or responsibilities of
21 the Office of the Inspector General are prohibited
22 from performing any program responsibilities.

23 “(h) OFFICE SPACE.—The Comptroller General shall
24 provide the Office of the Inspector General—

25 “(1) appropriate and adequate office space;

1 “(2) such equipment, office supplies, and com-
 2 munications facilities and services as may be nec-
 3 essary for the operation of the Office of the Inspec-
 4 tor General;

5 “(3) necessary maintenance services for such
 6 office space, equipment, office supplies, and commu-
 7 nications facilities; and

8 “(4) equipment and facilities located in such of-
 9 fice space.

10 “(i) DEFINITION.—As used in this section, the term
 11 ‘Federal agency’ means a department, agency, instrumen-
 12 tality, or unit thereof, of the Federal Government.”.

13 (b) INCUMBENT.—The individual who serves in the
 14 position of Inspector General of the Government Account-
 15 ability Office on the date of the enactment of this Act shall
 16 continue to serve in such position subject to removal in
 17 accordance with the amendments made by this section.

18 (c) CLERICAL AMENDMENT.—The table of sections
 19 for chapter 7 is amended by inserting after the item relat-
 20 ing to section 704 the following:

“705. Inspector General for the Government Accountability Office.”.

21 **SEC. 6. REIMBURSEMENT OF AUDIT COSTS.**

22 ~~(a) IN GENERAL.—Section 3521 is amended by add-~~
 23 ~~ing at the end the following:~~

24 ~~“(i)(1) If the Government Accountability Office au-~~
 25 ~~ditions any financial statement or related schedule which is~~

1 prepared under section 3515 by an executive agency (or
2 component thereof) for a fiscal year beginning on or after
3 October 1, 2009, such executive agency (or component)
4 shall reimburse the Government Accountability Office for
5 the cost of such audit if—

6 “(A) the statement or schedule audited is that
7 of an executive agency (or component) which sub-
8 mitted a financial statement or related schedule
9 under section 3515 for fiscal year 2007 which was
10 audited by the Government Accountability Office; or

11 “(B) the reason for the audit (described in the
12 matter before subparagraph (A)) is because of the
13 Comptroller General’s determination of materiality
14 to the statements required under section 331(e).-

15 “(2) Any executive agency (or component thereof)
16 that prepares a financial statement under section 3515 for
17 a fiscal year beginning on or after October 1, 2009, and
18 that requests the Government Accountability Office to
19 audit such statement or any related schedule may reim-
20 burse the Government Accountability Office for the cost
21 of such audit.

22 “(3) Any reimbursement under paragraph (1) or (2)
23 shall be deposited to a special account in the Treasury
24 and shall be available to the Government Accountability

1 Office for such purposes and in such amounts as are speci-
 2 fied in annual appropriations Acts.”.

3 ~~(b) CONFORMING AMENDMENT.—Section 1401 of~~
 4 ~~title I of Public Law 108–83 (31 U.S.C. 3523 note) is~~
 5 ~~repealed, effective October 1, 2010.~~

6 **SEC. 7.6. FINANCIAL DISCLOSURE REQUIREMENTS.**

7 Section 109(13)(B) of the Ethics in Government Act
 8 of 1978 (5 U.S.C. App.) is amended—

9 (1) in clause (i), by inserting “(except any offi-
 10 cer or employee of the Government Accountability
 11 Office)” after “legislative branch”, and by striking
 12 “and” at the end;

13 (2) by redesignating clause (ii) as clause (iii);
 14 and

15 (3) by inserting after clause (i) the following:

16 “(ii) each officer or employee of the Gov-
 17 ernment Accountability Office who, for at least
 18 60 consecutive days, occupies a position for
 19 which the rate of basic pay, minus the amount
 20 of locality pay that would have been authorized
 21 under section 5304 of title 5, United States
 22 Code (had the officer or employee been paid
 23 under the General Schedule) for the locality
 24 within which the position of such officer or em-
 25 ployee is located (as determined by the Comp-

1 troller General), is equal to or greater than 120
 2 percent of the minimum rate of basic pay pay-
 3 able for GS-15 of the General Schedule; and”.

4 **SEC. 87. HIGHEST BASIC PAY RATE.**

5 Section 732(c)(2) is amended by striking “highest
 6 basic rate for GS-15;” and inserting “rate for level III
 7 of the Executive Level, except that the total amount of
 8 cash compensation in any year shall be subject to the limi-
 9 tations provided under section 5307(a)(1) of title 5;”.

10 **SEC. 9.8. ADDITIONAL AUTHORITIES.**

11 (a) IN GENERAL.—Section 731 is amended—

12 (1) by repealing subsection (d);

13 (2) in subsection (e)—

14 (A) in the matter before paragraph (1), by
 15 striking “maximum daily rate for GS-18 under
 16 section 5332 of such title” and inserting “daily
 17 rate for level IV of the Executive Schedule”;
 18 and

19 (B) by striking “more than—” and all that
 20 follows and inserting the following: “more than
 21 20 experts and consultants may be procured for
 22 terms of not more than 3 years, but which shall
 23 be renewable.”; and

24 (3) by adding at the end the following:

1 “(j) Funds appropriated to the Government Account-
2 ability Office for salaries and expenses are available for
3 meals and other related reasonable expenses incurred in
4 connection with recruitment.”.

5 (b) CONFORMING AMENDMENTS.—(1) Section
6 732a(b) is amended by striking “section 731(d), (e)(1),
7 or (e)(2)” and inserting “paragraph (1) or (2) of section
8 731(e)”.

9 (2) Section 733(c) is amended by striking “(d),”.

10 (3) Section 735(a) is amended by striking “731(c)–
11 (e),” and inserting “731(c) and (e),”.

Calendar No. 901

110TH CONGRESS
2^D Session

H. R. 5683

AN ACT

To make certain reforms with respect to the Government Accountability Office, and for other purposes.

JULY 26, 2008

Reported with amendments