

regulation, mismanagement, or a gross waste of funds; and

(B) shall refer complaints or information concerning violations of personnel law, rules, or regulations to established investigative and adjudicative entities of the Government Accountability Office.

(2) The Inspector General shall not, after receipt of a complaint or information from an employee, disclose the identity of the employee without the consent of the employee, unless the Inspector General determines such disclosure is unavoidable during the course of the investigation.

(3) Any employee who has authority to take, direct others to take, recommend, or approve any personnel action, shall not, with respect to such authority, take or threaten to take any action against any employee as a reprisal for making a complaint or disclosing information to the Inspector General, unless the complaint was made or the information disclosed with the knowledge that it was false or with willful disregard for its truth or falsity.

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

(A) a summary of each significant report made during the reporting period, including a description of significant problems, abuses, and deficiencies disclosed by such report;

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

(C) a summary of the progress made in implementing such corrective action described pursuant to subparagraph (B); and

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

(2) The Comptroller General shall transmit the semiannual reports of the Inspector General, together with any comments the Comptroller General considers appropriate, to Congress within 30 days after receipt of such reports.

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

(g) AUTHORITY FOR STAFF.—

(1) IN GENERAL.—The Inspector General shall select, appoint, and employ (including fixing and adjusting the rates of pay of) such personnel as may be necessary to carry out this section consistent with the provisions of this title governing selections, appointments, and employment (including the fixing and adjusting the rates of pay) in the Government Accountability Office. Such personnel shall be appointed, promoted, and assigned only on the basis of merit and fitness, but without regard to those provisions of title 5 governing appointments and other personnel actions in the competitive service, except that no personnel

of the Office may be paid at an annual rate greater than \$1,000 less than the annual rate of pay of the Inspector General.

(2) EXPERTS AND CONSULTANTS.—The Inspector General may procure temporary and intermittent services under section 3109 of title 5 at rates not to exceed the daily equivalent of the annual rate of basic pay for level IV of the Executive Schedule under section 5315 of such title.

(3) INDEPENDENCE IN APPOINTING STAFF.—No individual may carry out any of the duties or responsibilities of the Office of the Inspector General unless the individual is appointed by the Inspector General, or provides services obtained by the Inspector General, pursuant to this paragraph.

(4) LIMITATION ON PROGRAM RESPONSIBILITIES.—The Inspector General and any individual carrying out any of the duties or responsibilities of the Office of the Inspector General are prohibited from performing any program responsibilities.

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

(1) appropriate and adequate office space;

(2) such equipment, office supplies, and communications facilities and services as may be necessary for the operation of the Office of the Inspector General;

(3) necessary maintenance services for such office space, equipment, office supplies, and communications facilities; and

(4) equipment and facilities located in such office space.

(i) DEFINITION.—As used in this section, the term “Federal agency” means a department, agency, instrumentality, or unit thereof, of the Federal Government.

(Added Pub. L. 110-323, §5(a), Sept. 22, 2008, 122 Stat. 3544.)

INCUMBENT

Pub. L. 110-323, §5(b), Sept. 22, 2008, 122 Stat. 3547, provided that: “The individual who serves in the position of Inspector General of the Government Accountability Office on the date of the enactment of this Act [Sept. 22, 2008] shall continue to serve in such position subject to removal in accordance with the amendments made by this section [enacting this section].”

SUBCHAPTER II—GENERAL DUTIES AND POWERS

§ 711. General authority

The Comptroller General may—

(1) prescribe regulations to carry out the duties and powers of the Comptroller General;

(2) delegate the duties and powers of the Comptroller General to officers and employees of the Government Accountability Office as the Comptroller General decides is necessary to carry out those duties and powers;

(3) regulate the practice of representatives of persons before the Office; and

(4) administer oaths to witnesses when auditing and settling accounts.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 889; Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
711	31:44(1st sentence).	June 10, 1921, ch. 18, §304(1st par. 1st sentence), 42 Stat. 24.
	31:52(c), (d).	June 10, 1921, ch. 18, §311(c), (d), 42 Stat. 25; Feb. 15, 1980, Pub. L. 96-191, §8(e)(4), 94 Stat. 33.
	31:52-1(related to direct).	Feb. 15, 1980, Pub. L. 96-191, §2(related to direct), 94 Stat. 27.
	31:117.	R.S. §297.

In clause (1), the words “may . . . prescribe regulations to carry out the duties and powers of the Comptroller General” are substituted for “shall make such rules and regulations as may be necessary for carrying on the work of the General Accounting Office” in 31:52(d) for consistency.

In clause (2), the word “delegate” is substituted for “direct” in 31:52-1, and the words “officers and employees” are substituted for “personnel”, and 31:52(c) is omitted, for consistency in the revised title and with other titles of the United States Code.

In clause (3), the words “rules and” in 31:52(d) are omitted as surplus. The words “representatives of persons” are substituted for “attorneys” for clarity and consistency in the revised title.

In clause (4), the words “in any case in which they may deem it necessary for the due” in 31:117 are omitted as surplus. The words “auditing and settling” are substituted for “examination” for consistency. The words “with which they shall be charged” are omitted because of the restatement.

AMENDMENTS

2004—Par. (2). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

EXPIRED APPROPRIATIONS AVAILABLE FOR DEPOSIT INTO EMPLOYEES’ COMPENSATION FUND

Pub. L. 113-6, div. F, title VI, §1611, Mar. 26, 2013, 127 Stat. 427, provided that:

“(a) IN GENERAL.—Available balances of expired Government Accountability Office appropriations shall be available to the Government Accountability Office to make the deposit to the credit of the Employees’ Compensation Fund required by section 8147(b) of title 5[,] United States Code.

“(b) EFFECTIVE DATE.—This section shall apply with respect to fiscal year 2013 and each fiscal year thereafter.”

§ 712. Investigating the use of public money

The Comptroller General shall—

(1) investigate all matters related to the receipt, disbursement, and use of public money;

(2) estimate the cost to the United States Government of complying with each restriction on expenditures of a specific appropriation in a general appropriation law and report each estimate to Congress with recommendations the Comptroller General considers desirable;

(3) analyze expenditures of each executive agency the Comptroller General believes will help Congress decide whether public money has been used and expended economically and efficiently;

(4) make an investigation and report ordered by either House of Congress or a committee of Congress having jurisdiction over revenue, appropriations, or expenditures; and

(5) give a committee of Congress having jurisdiction over revenue, appropriations, or ex-

penditures the help and information the committee requests.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 889.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
712(1)	31:53(a)(1st sentence words before 5th comma).	June 10, 1921, ch. 18, §312(a)(1st sentence words before 5th comma), (b), 42 Stat. 25.
712(2)	31:59.	Aug. 2, 1946, ch. 753, §§205, 206(1st sentence), 60 Stat. 837.
712(3)	31:60(1st sentence).	
712(4)	31:53(b)(1st sentence).	
712(5)	31:53(b)(last sentence).	

In clause (1), the words “at the seat of government or elsewhere” are omitted as surplus.

In clause (2), the words “estimate the cost to the United States Government of complying with each restriction on expenditures” are substituted for “make a full and complete study of restrictions . . . limiting the expenditure therein with a view to determining the cost to the Government incident to complying with such restrictions”, and the word “desirable” is substituted for “necessary or desirable”, to eliminate unnecessary words.

In clause (3), the words “executive agency” are substituted for “agency in the executive branch of the Government (including Government corporations)” because of section 102 of the revised title.

In clause (4), the words “committee of Congress” are substituted for “committee of either House” for consistency.

In clause (5), the words “at the request of any such committee, direct assistants from his office” are omitted as surplus.

IDENTIFICATION, CONSOLIDATION, AND ELIMINATION OF DUPLICATIVE GOVERNMENT PROGRAMS

Pub. L. 111-139, title II, §21, Feb. 12, 2010, 124 Stat. 29, provided that: “The Comptroller General of the Government Accountability Office shall conduct routine investigations to identify programs, agencies, offices, and initiatives with duplicative goals and activities within Departments and governmentwide and report annually to Congress on the findings, including the cost of such duplication and with recommendations for consolidation and elimination to reduce duplication identifying specific rescissions.”

REPORT ON TOBACCO SETTLEMENT AGREEMENT

Pub. L. 107-171, title X, §10908, May 13, 2002, 116 Stat. 538, provided that: “Not later than December 31, 2002, and annually thereafter through 2006, the Comptroller General shall submit to Congress a report that describes all programs and activities that States have carried out using funds received under all phases of the Master Settlement Agreement of 1997.”

§ 713. Audit of Internal Revenue Service, Tax and Trade Bureau, and Bureau of Alcohol, Tobacco, Firearms, and Explosives

(a) Under regulations of the Comptroller General, the Comptroller General shall audit the Internal Revenue Service and the Tax and Trade Bureau, Department of the Treasury, and the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice of the Department of the Treasury.¹ An audit under this section does not affect a final decision of the Sec-

¹ So in original.

retary of the Treasury under section 6406 of the Internal Revenue Code of 1986 (26 U.S.C. 6406).

(b)(1) To carry out this section and to the extent provided by and only subject to section 6103 of the Internal Revenue Code of 1986 (26 U.S.C. 6103)—

(A) returns and return information (as defined in section 6103(b) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(b))) shall be made available to the Comptroller General; and

(B) records and property of, or used by, the Service or either Bureau, shall be made available to the Comptroller General.

(2) At least once every 6 months, the Comptroller General shall designate each officer and employee of the Government Accountability Office by name and title to whom returns, return information, or records or property of the Service or either Bureau that can identify a particular taxpayer may be made available. Each designation or a certified copy of the designation shall be sent to the Committee on Finance of the Senate, the Committee on Ways and Means of the House of Representatives, the Committee on Governmental Affairs of the Senate, the Committee on Government Operations of the House, the Joint Committee on Taxation, the Commissioner of Internal Revenue, the Tax and Trade Bureau, Department of the Treasury, and the Director of the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice.

(3) Except as expressly provided by law, an officer or employee of the Office may make known information derived from a record or property of, or in use by, the Service or either Bureau that can identify a particular taxpayer only to another officer or employee of the Office whose duties or powers require that the record or property be made known.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 889; Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 107–296, title XI, § 1112(m), Nov. 25, 2002, 116 Stat. 2277; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
713(a)	31:67(d)(1).	Sept. 12, 1950, ch. 946, 64 Stat. 832, § 117(d)(1)–(3); added Oct. 7, 1977, Pub. L. 95–125, § 1, 91 Stat. 1104.
713(b)(1) ..	31:67(d)(2)(1st sentence less proviso).	
713(b)(2) ..	31:67(d)(3).	
713(b)(3) ..	31:67(d)(2)(1st sentence proviso, last sentence).	

In subsection (a), the words “rules and” and “findings or” are omitted as surplus. The words “or his delegate” are omitted as unnecessary because of sections 301(b) and 321(a)(2) of the revised title.

In subsection (b)(1), before clause (A), the words “To carry out” are substituted for “For the purposes of, and to the extent necessary in, making the audits required by”, and the word “only” is substituted for “but notwithstanding the provisions of any other law”, to eliminate unnecessary words. The words “the requirements imposed by” are omitted as surplus. The words “Comptroller General” are substituted for “representatives of the General Accounting Office” for consistency. In clause (B), the word “records” is substituted

for “books, accounts, financial records, reports, files, papers” for consistency in the revised title and with other titles of the United States Code. The words “other” and “things” are omitted as surplus.

In subsection (b)(2), the words “in writing” and “pursuant to the provisions of paragraph (2) of this subsection” are omitted as surplus. The words “records or property of the Service or the Bureau” are substituted for “any information described in clause (B) of such paragraph (2)” for clarity. The words “in a form . . . be associated with or otherwise . . . directly or indirectly”, “such written”, and “promptly” are omitted as surplus.

In subsection (b)(3), the words “divulge . . . in any manner whatever to any person” are omitted as surplus. The words “information derived from a record or property of, or in use by, the Service or the Bureau” are substituted for “any information described in clause (B)” for clarity and consistency. The words “in a form . . . be associated with or otherwise . . . directly or indirectly” are omitted as surplus. The word “powers” is substituted for “responsibilities” for consistency. The words “that the record or property be made known” are substituted for “such disclosure” for clarity. The text of 31:67(d)(2)(last sentence) is omitted as surplus.

AMENDMENTS

2004—Subsec. (b)(2). Pub. L. 108–271 substituted “Government Accountability Office” for “General Accounting Office”.

2002—Pub. L. 107–296, § 1112(m)(1), substituted “, Tax and Trade Bureau, and Bureau of Alcohol, Tobacco, Firearms, and Explosives” for “and Bureau of Alcohol, Tobacco, and Firearms” in section catchline.

Subsec. (a). Pub. L. 107–296, § 1112(m)(2), substituted “Tax and Trade Bureau, Department of the Treasury, and the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice” for “Bureau of Alcohol, Tobacco, and Firearms.”.

Subsec. (b)(1)(B). Pub. L. 107–296, § 1112(m)(3)(A), substituted “or either Bureau” for “or the Bureau”.

Subsec. (b)(2). Pub. L. 107–296, § 1112(m)(3)(B), substituted “or either Bureau” for “or the Bureau” and “the Tax and Trade Bureau, Department of the Treasury, and the Director of the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice” for “and the Director of the Bureau”.

Subsec. (b)(3). Pub. L. 107–296, § 1112(m)(3)(C), substituted “or either Bureau” for “or the Bureau”.

1986—Subsecs. (a), (b)(1). Pub. L. 99–514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954” wherever appearing.

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Operations of House of Representatives treated as referring to Committee on Government Reform and Oversight of House of Representatives by section 1(a) of Pub. L. 104–14, set out as a note preceding section 21 of Title 2, The Congress. Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019.

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107–296 effective 60 days after Nov. 25, 2002, see section 4 of Pub. L. 107–296, set out as

an Effective Date note under section 101 of Title 6, Domestic Security.

§ 714. Audit of Financial Institutions Examination Council, Federal Reserve Board, Federal reserve banks, Federal Deposit Insurance Corporation, and Office of Comptroller of the Currency

(a) In this section, “agency” means the Financial Institutions Examination Council, the Board of Governors of the Federal Reserve System (in this section referred to as the “Board”), Federal reserve banks, the Federal Deposit Insurance Corporation, and the Office of the Comptroller of the Currency.

(b) Under regulations of the Comptroller General, the Comptroller General shall audit an agency, but may carry out an onsite examination of an open insured bank or bank holding company only if the appropriate agency has consented in writing. Audits of the Board and Federal reserve banks may not include—

(1) transactions for or with a foreign central bank, government of a foreign country, or nonprivate international financing organization;

(2) deliberations, decisions, or actions on monetary policy matters, including discount window operations, reserves of member banks, securities credit, interest on deposits, and open market operations;

(3) transactions made under the direction of the Federal Open Market Committee; or

(4) a part of a discussion or communication among or between members of the Board and officers and employees of the Federal Reserve System related to clauses (1)–(3) of this subsection.

(c)(1) Except as provided in this subsection, an officer or employee of the Government Accountability Office may not disclose information identifying an open bank, an open bank holding company, or a customer of an open or closed bank or bank holding company. The Comptroller General may disclose information related to the affairs of a closed bank or closed bank holding company identifying a customer of the closed bank or closed bank holding company only if the Comptroller General believes the customer had a controlling influence in the management of the closed bank or closed bank holding company or was related to or affiliated with a person or group having a controlling influence.

(2) An officer or employee of the Office may discuss a customer, bank, or bank holding company with an official of an agency and may report an apparent criminal violation to an appropriate law enforcement authority of the United States Government or a State.

(3) Except as provided under paragraph (4), an officer or employee of the Government Accountability Office may not disclose to any person outside the Government Accountability Office information obtained in audits or examinations conducted under subsection (e) and maintained as confidential by the Board or the Federal reserve banks.

(4) This subsection shall not—

(A) authorize an officer or employee of an agency to withhold information from any

committee or subcommittee of jurisdiction of Congress, or any member of such committee or subcommittee; or

(B) limit any disclosure by the Government Accountability Office to any committee or subcommittee of jurisdiction of Congress, or any member of such committee or subcommittee.

(d)(1) To carry out this section, all records and property of or used by an agency, including samples of reports of examinations of a bank or bank holding company the Comptroller General considers statistically meaningful and workpapers and correspondence related to the reports shall be made available to the Comptroller General. The Comptroller General shall have access to the officers, employees, contractors, and other agents and representatives of an agency and any entity established by an agency at any reasonable time as the Comptroller General may request. The Comptroller General may make and retain copies of such books, accounts, and other records as the Comptroller General determines appropriate. The Comptroller General shall give an agency a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies necessary to carry out an audit.

(2) The Comptroller General shall prevent unauthorized access to records, copies of any record, or property of or used by an agency or any person or entity described in paragraph (3)(A) that the Comptroller General obtains during an audit.

(3)(A) For purposes of conducting audits and examinations under subsection (e) or (f), the Comptroller General shall have access, upon request, to any information, data, schedules, books, accounts, financial records, reports, files, electronic communications, or other papers, things or property belonging to or in use by—

(i) any entity established by any action taken by the Board or the Federal Reserve banks described under subsection (e) or (f);

(ii) any entity participating in or receiving assistance from any action taken by the Board or the Federal Reserve banks described under subsection (e) or (f), to the extent that the access and request relates to that assistance; and

(iii) the officers, directors, employees, independent public accountants, financial advisors and any and all representatives of any entity described under clause (i) or (ii); to the extent that the access and request relates to that assistance;

(B) The Comptroller General shall have access as provided under subparagraph (A) at such time as the Comptroller General may request. The Comptroller General may make and retain copies of books, accounts, and other records provided under subparagraph (A) as the Comptroller General deems appropriate. The Comptroller General shall provide to any person or entity described in subparagraph (A) a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies

necessary to carry out a¹ audit or examination under this subsection.

(C) Each contract, term sheet, or other agreement between the Board or any Federal reserve bank (or any entity established by the Board or any Federal reserve bank) and an entity receiving assistance from any action taken by the Board described under subsection (e) or (f) shall provide for access by the Comptroller General in accordance with this paragraph.

(e) Notwithstanding subsection (b), the Comptroller General may conduct audits, including onsite examinations when the Comptroller General determines such audits and examinations are appropriate, of any action taken by the Board under the third undesignated paragraph of section 13² of the Federal Reserve Act (12 U.S.C. 343); with respect to a single and specific partnership or corporation.

(f) AUDITS OF CREDIT FACILITIES OF THE FEDERAL RESERVE SYSTEM.—

(1) DEFINITIONS.—In this subsection, the following definitions shall apply:

(A) CREDIT FACILITY.—The term “credit facility” means a program or facility, including any special purpose vehicle or other entity established by or on behalf of the Board of Governors of the Federal Reserve System or a Federal reserve bank, authorized by the Board of Governors under section 13(3) of the Federal Reserve Act (12 U.S.C. 343), that is not subject to audit under subsection (e).

(B) COVERED TRANSACTION.—The term “covered transaction” means any open market transaction or discount window advance that meets the definition of “covered transaction” in section 11(s) of the Federal Reserve Act.

(2) AUTHORITY FOR AUDITS AND EXAMINATIONS.—Subject to paragraph (3), and notwithstanding any limitation in subsection (b) on the auditing and oversight of certain functions of the Board of Governors of the Federal Reserve System or any Federal reserve bank, the Comptroller General of the United States may conduct audits, including onsite examinations, of the Board of Governors, a Federal reserve bank, or a credit facility, if the Comptroller General determines that such audits are appropriate, solely for the purposes of assessing, with respect to a credit facility or a covered transaction—

(A) the operational integrity, accounting, financial reporting, and internal controls governing the credit facility or covered transaction;

(B) the effectiveness of the security and collateral policies established for the facility or covered transaction in mitigating risk to the relevant Federal reserve bank and taxpayers;

(C) whether the credit facility or the conduct of a covered transaction inappropriately favors one or more specific participants over other institutions eligible to utilize the facility; and

(D) the policies governing the use, selection, or payment of third-party contractors

by or for any credit facility or to conduct any covered transaction.

(3) REPORTS AND DELAYED DISCLOSURE.—

(A) REPORTS REQUIRED.—A report on each audit conducted under paragraph (2) shall be submitted by the Comptroller General to the Congress before the end of the 90-day period beginning on the date on which such audit is completed.

(B) CONTENTS.—The report under subparagraph (A) shall include a detailed description of the findings and conclusions of the Comptroller General with respect to the matters described in paragraph (2) that were audited and are the subject of the report, together with such recommendations for legislative or administrative action relating to such matters as the Comptroller General may determine to be appropriate.

(C) DELAYED RELEASE OF CERTAIN INFORMATION.—

(i) IN GENERAL.—The Comptroller General shall not disclose to any person or entity, including to Congress, the names or identifying details of specific participants in any credit facility or covered transaction, the amounts borrowed by or transferred by or to specific participants in any credit facility or covered transaction, or identifying details regarding assets or collateral held or transferred by, under, or in connection with any credit facility or covered transaction, and any report provided under subparagraph (A) shall be redacted to ensure that such names and details are not disclosed.

(ii) DELAYED RELEASE.—The nondisclosure obligation under clause (i) shall expire with respect to any participant on the date on which the Board of Governors, directly or through a Federal reserve bank, publicly discloses the identity of the subject participant or the identifying details of the subject assets, collateral, or transaction.

(iii) GENERAL RELEASE.—The Comptroller General shall release a nonredacted version of any report on a credit facility 1 year after the effective date of the termination by the Board of Governors of the authorization for the credit facility. For purposes of this clause, a credit facility shall be deemed to have terminated 24 months after the date on which the credit facility ceases to make extensions of credit and loans, unless the credit facility is otherwise terminated by the Board of Governors.

(iv) EXCEPTIONS.—The nondisclosure obligation under clause (i) shall not apply to the credit facilities Maiden Lane, Maiden Lane II, and Maiden Lane III.

(v) RELEASE OF COVERED TRANSACTION INFORMATION.—The Comptroller General shall release a nonredacted version of any report regarding covered transactions upon the release of the information regarding such covered transactions by the Board of Governors of the Federal Reserve System, as provided in section 11(s) of the Federal Reserve Act.

¹ So in original. Probably should be “an”.

² See References in Text note below.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 890; Pub. L. 101–73, title III, § 307(c), Aug. 9, 1989, 103 Stat. 353; Pub. L. 104–316, title I, § 115(a), Oct. 19, 1996, 110 Stat. 3834; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 111–22, div. A, title VIII, § 801, May 20, 2009, 123 Stat. 1662; Pub. L. 111–203, title III, § 378(2), title XI, § 1102, July 21, 2010, 124 Stat. 1570, 2115.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
714(a)	31:67(e)(2).	Sept. 12, 1950, ch. 946, 64 Stat. 832, § 117(e)(1)–(5), (7); added July 21, 1978, Pub. L. 95–320, § 2, 92 Stat. 391; Nov. 10, 1978, Pub. L. 95–630, § 1010, 92 Stat. 3696.
714(b)	31:67(e)(1), (3), (4).	
714(c)	31:67(e)(5).	
714(d)	31:67(e)(7).	

In subsection (a), the words “Financial Institutions Examination Council, the Federal Reserve Board, Federal reserve banks, the Federal Deposit Insurance Corporation, and the Office of the Comptroller of the Currency” are substituted for “the agencies, banks, facilities, and corporation, listed in clauses (A), (B), (C), and (D) of paragraph (1)” for clarity. The words “and their branches and facilities” are omitted as unnecessary because of section 4 of the Rules of Organization of the Federal Reserve System set out in 12:222(note).

In subsections (b) and (c), the words “Comptroller General” are substituted for “General Accounting Office” and “Office” for consistency.

In subsection (b), before clause (1), the words “rules and” are omitted as surplus. The word “agency” is substituted for 31:67(e)(1)(A)–(D) because of subsection (a). The words “(hereinafter in this subsection referred to as the Office)” are omitted because of the restatement. In clause (1), the words “government of a foreign country” are substituted for “foreign governments” for consistency. In clause (3), the words “including transactions of the Federal Reserve System Open Market Account” are omitted as surplus. In clause (4), the words “oral, written, telegraphic, or telephonic” are omitted as surplus.

In subsection (c)(1), the words “otherwise”, “to any person, nor shall the Office disclose in its report or otherwise outside of the Office”, “in a form”, and “specific” are omitted as surplus.

In subsection (c)(2), the words “An officer or employee of the Office” are substituted for “the Office or its employees” for consistency in the revised title and with other titles of the United States Code. The word “specific” is omitted as surplus.

In subsection (c)(3), the words “or subcommittee of the” are omitted as surplus. The words “authorized to have the information” are substituted for “duly authorized” for clarity.

In subsection (d)(1), the words “To carry out this section, all records and property of or used by an agency . . . shall be made available to the Comptroller General” are substituted for 31:67(e)(7)(A)(words before 11th comma) for consistency in the revised title and with other titles of the Code and to eliminate unnecessary words. The words “without deletions” are omitted as surplus. The words “from whatever source” and “whether or not a part of the reports” are omitted as surplus. The words “shall have the authority to authorize Office personnel to conduct such audits and to have access to agency materials described in subparagraph (A) and” are omitted because of sections 702(b) and 711 of the revised title. The words “records and property” are substituted for “such agency materials” for clarity and consistency.

In subsection (d)(2), the words “records and property of or used by an agency” are substituted for “agency materials described in subparagraph (A)” for consistency. The words “The Comptroller General shall pre-

vent unauthorized access to records or property” are substituted for 31:67(e)(7)(D)(last sentence) for clarity.

REFERENCES IN TEXT

The third undesignated paragraph of section 13 of the Federal Reserve Act, referred in subsec. (e), is deemed to be a reference to section 13(3) of the Federal Reserve Act, which is classified to section 343(3) of Title 12, Banks and Banking. See section 1101(c) of Pub. L. 111–203, set out as a note under section 343 of Title 12.

Section 11(s) of the Federal Reserve Act, referred to in subsec. (f)(1)(B), (3)(C)(v), is classified to section 248(s) of Title 12, Banks and Banking.

AMENDMENTS

2010—Subsec. (a). Pub. L. 111–203, § 378(2), substituted “and the Office of the Comptroller of the Currency.” for “the Office of the Comptroller of the Currency, and the Office of Thrift Supervision.”

Subsec. (d)(2). Pub. L. 111–203, § 1102(b)(1), inserted “or any person or entity described in paragraph (3)(A)” after “used by an agency”.

Subsec. (d)(3). Pub. L. 111–203, § 1102(b)(2), inserted “or (f)” after “subsection (e)” wherever appearing.

Subsec. (d)(3)(A)(i). Pub. L. 111–203, § 1102(b)(3), inserted “or the Federal Reserve banks” after “by the Board”.

Subsec. (d)(3)(A)(ii). Pub. L. 111–203, § 1102(b)(3), (4), inserted “participating in or” after “any entity” and “or the Federal Reserve banks” after “by the Board”.

Subsec. (d)(3)(B). Pub. L. 111–203, § 1102(b)(5), inserted at end “The Comptroller General may make and retain copies of books, accounts, and other records provided under subparagraph (A) as the Comptroller General deems appropriate. The Comptroller General shall provide to any person or entity described in subparagraph (A) a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies necessary to carry out an audit or examination under this subsection.”

Subsec. (f). Pub. L. 111–203, § 1102(a), added subsec. (f).

2009—Subsec. (a). Pub. L. 111–22, § 801(a)(1), substituted “Board of Governors of the Federal Reserve System (in this section referred to as the ‘Board’),” for “Federal Reserve Board,”.

Subsec. (b). Pub. L. 111–22, § 801(a)(2)(A), which directed substitution of “Board” for “Federal Reserve Board,” in introductory provisions, was executed by making the substitution for “Federal Reserve Board” to reflect the probable intent of Congress.

Subsec. (b)(4). Pub. L. 111–22, § 801(a)(2)(B), struck out “of Governors” after “Board”.

Subsec. (c)(3), (4). Pub. L. 111–22, § 801(b), added pars. (3) and (4) and struck out former par. (3) which read as follows: “This subsection does not authorize an officer or employee of an agency to withhold information from a committee of Congress authorized to have the information.”

Subsec. (d)(1). Pub. L. 111–22, § 801(c)(1), inserted after first sentence “The Comptroller General shall have access to the officers, employees, contractors, and other agents and representatives of an agency and any entity established by an agency at any reasonable time as the Comptroller General may request. The Comptroller General may make and retain copies of such books, accounts, and other records as the Comptroller General determines appropriate.”

Subsec. (d)(2). Pub. L. 111–22, § 801(c)(2), inserted “, copies of any record,” after “records”.

Subsec. (d)(3). Pub. L. 111–22, § 801(c)(3), added par. (3).

Subsec. (e). Pub. L. 111–22, § 801(d), added subsec. (e).

2004—Subsec. (c)(1). Pub. L. 108–271 substituted “Government Accountability Office” for “General Accounting Office”.

1996—Subsec. (d). Pub. L. 104–316 struck out at end of par. (1) “An agency shall give the Comptroller General suitable and lockable offices and furniture, telephones, and access to copying facilities.” and amended par. (2)

generally. Prior to amendment, par. (2) read as follows: "Except for the temporary removal of workpapers of the Comptroller General that do not identify a customer of an open or closed bank or bank holding company, an open bank, or an open bank holding company, all workpapers of the Comptroller General and records and property of or used by an agency that the Comptroller General possesses during an audit, shall remain in the agency. The Comptroller General shall prevent unauthorized access to records or property."

1989—Subsec. (a). Pub. L. 101-73 inserted reference to Office of Thrift Supervision.

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 378(2) of Pub. L. 111-203 effective on the transfer date, see section 351 of Pub. L. 111-203, set out as a note under section 906 of Title 2, The Congress.

Amendment by section 1102 of Pub. L. 111-203 effective 1 day after July 21, 2010, except as otherwise provided, see section 4 of Pub. L. 111-203, set out as an Effective Date note under section 5301 of Title 12, Banks and Banking.

§ 715. Audit of accounts and operations of the District of Columbia government

(a) In addition to the audit carried out under section 455 of the District of Columbia Home Rule Act (Public Law 93-198, 87 Stat. 803; D.C. Code, § 47-117), the Comptroller General each year shall audit the accounts and operations of the District of Columbia government. An audit shall be carried out according to principles, under regulations, and in a way the Comptroller General prescribes. When prescribing the procedures to follow and the extent of the inspection of records, the Comptroller General shall consider generally accepted principles of auditing, including the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices.

(b) The Comptroller General shall submit each audit report to Congress and (other than the audit reports of the District of Columbia Courts) the Mayor and Council of the District of Columbia. The report shall include the scope of an audit, information the Comptroller General considers necessary to keep Congress, the Mayor, and the Council informed of operations audited, and recommendations the Comptroller General considers advisable.

(c)(1) By the 90th day after receiving an audit report from the Comptroller General, the Mayor shall state in writing to the Council measures the District of Columbia government is taking to comply with the recommendations of the Comptroller General. A copy of the statement shall be sent to Congress.

(2) After the Council receives the statement of the Mayor, the Council may make available for public inspection the report of the Comptroller General and other material the Council considers pertinent.

(d) To carry out this section, records and property of or used by the District of Columbia government necessary to make an audit easier shall be made available to the Comptroller General. The Mayor shall provide facilities to carry out an audit.

(e) Not later than March 1 of each year, the Comptroller General shall submit to the Committee on the District of Columbia of the House of Representatives and the Subcommittee on

General Services, Federalism, and the District of Columbia of the Committee on Governmental Affairs of the Senate a review of the report of the breakdown of the independently audited revenues of the District of Columbia for the preceding fiscal year by revenues derived from the Federal Government and revenues derived from sources other than the Federal Government that is included in the independent annual audit of the funds of the District of Columbia conducted for such fiscal year.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 891; Pub. L. 102-102, § 2(c)(2), Aug. 17, 1991, 105 Stat. 496; Pub. L. 105-33, title XI, §§ 11244(b), 11717(b), Aug. 5, 1997, 111 Stat. 754, 786.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
715(a)	31:61(a)(1st, 2d sentences).	Dec. 24, 1973, Pub. L. 93-198, § 736, 87 Stat. 823.
715(b)	31:61(b)(1).	
715(c)(1) ..	31:61(b)(3).	
715(c)(2) ..	31:61(b)(2).	
715(d)	31:61(a)(last sentence).	

In subsection (a), the words "Comptroller General" are substituted for "General Accounting Office" for consistency. The words "of Columbia" are added for clarity. The words "rules and" are omitted as surplus. The word "way" is substituted for "procedures" and "detail" to eliminate unnecessary words. The words "of the United States" are omitted as surplus. The word "records" is substituted for "vouchers and other documents" to eliminate unnecessary words.

In subsection (b), the words "of the District of Columbia" are added for clarity. The words "comments and" are omitted as surplus. The word "audited" is substituted for "to which the reports relate" for consistency and to eliminate unnecessary words. The words "with respect thereto" are omitted as surplus.

In subsection (c)(2), the words "After the Council receives the statement of the Mayor" are substituted for "After the Mayor has had an opportunity to be heard", and the words "of the Comptroller General" are added, for clarity. The word "thereto" is omitted as surplus.

In subsection (d), the words "To carry out this section" are added for clarity. The words "records and property of or used by . . . shall be made available to the Comptroller General" are substituted for 31:61(a)(last sentence 1st-30th words) for consistency in the revised title and with other titles of the United States Code and to eliminate unnecessary words. The words "of Columbia government" are added for consistency. The words "The Mayor shall provide facilities to carry out an audit" are substituted for 31:61(a)(last sentence words after last comma) for clarity.

AMENDMENTS

1997—Subsec. (a). Pub. L. 105-33, § 11717(b), substituted "District of Columbia Home Rule Act" for "District of Columbia Self-Government and Governmental Reorganization Act".

Subsec. (b). Pub. L. 105-33, § 11244(b), substituted "and (other than the audit reports of the District of Columbia Courts) the Mayor" for "and the Mayor".

1991—Subsec. (e). Pub. L. 102-102 added subsec. (e).

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-33 effective Oct. 1, 1997, except as otherwise provided in title XI of Pub. L.

105-33, see section 11721 of Pub. L. 105-33, set out as a note under section 4246 of Title 18, Crimes and Criminal Procedure.

EFFECTIVE DATE OF 1991 AMENDMENT

Pub. L. 102-102, §2(e), Aug. 17, 1991, 105 Stat. 496, provided that: "The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 17, 1991]."

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103-7 (in which the requirement to submit annual audit reports to Congress under subsec. (b) of this section is listed on page 4), see section 3003 of Pub. L. 104-66, as amended, and section 1(a)(4) [div. A, §1402(1)] of Pub. L. 106-554, set out as notes under section 1113 of this title.

ABOLITION OF HOUSE COMMITTEE ON THE DISTRICT OF COLUMBIA

Committee on the District of Columbia of House of Representatives abolished by House Resolution No. 6, One Hundred Fourth Congress, Jan. 4, 1995. References to Committee on the District of Columbia treated as referring to Committee on Government Reform and Oversight of House of Representatives, see section 1(b) of Pub. L. 104-14, set out as a note preceding section 21 of Title 2, The Congress. Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019.

§ 716. Availability of information and inspection of records

(a)(1) The Comptroller General is authorized to obtain such agency records as the Comptroller General requires to discharge the duties of the Comptroller General (including audit, evaluation, and investigative duties), including through the bringing of civil actions under this section. In reviewing a civil action under this section, the court shall recognize the continuing force and effect of the authorization in the preceding sentence until such time as the authorization is repealed pursuant to law.

(2) Each agency shall give the Comptroller General information the Comptroller General requires about the duties, powers, activities, organization, and financial transactions of the agency. The Comptroller General may inspect an agency record to get the information. This subsection does not apply to expenditures made under section 3524 or 3526(e) of this title.

(b)(1) When an agency record is not made available to the Comptroller General within a reasonable time, the Comptroller General may make a written request to the head of the agency. The request shall state the authority for inspecting the records and the reason for the inspection. The head of the agency has 20 days after receiving the request to respond. The response shall describe the record withheld and

the reason the record is being withheld. If the Comptroller General is not given an opportunity to inspect the record within the 20-day period, the Comptroller General may file a report with the President, the Director of the Office of Management and Budget, the Attorney General, the head of the agency, and Congress.

(2) Through an attorney the Comptroller General designates in writing, the Comptroller General may bring a civil action in the district court of the United States for the District of Columbia to require the head of the agency to produce a record—

(A) after 20 days after a report is filed under paragraph (1) of this subsection; and

(B) subject to subsection (d) of this section.

(3) The Attorney General may represent the head of the agency. The court may punish a failure to obey an order of the court under this subsection as a contempt of court.

(c)(1) Subject to subsection (d) of this section, the Comptroller General may subpoena a record of a person not in the United States Government when the record is not made available to the Comptroller General to which the Comptroller General has access by law or by agreement of that person from whom access is sought. A subpoena shall identify the record and the authority for the inspection and may be issued by the Comptroller General. The Comptroller General may have an individual serve a subpoena under this subsection by delivering a copy to the person named in the subpoena or by mailing a copy of the subpoena by certified or registered mail, return receipt requested, to the residence or principal place of business of the person. Proof of service is shown by a verified return by the individual serving the subpoena that states how the subpoena was served or by the return receipt signed by the person served.

(2) If a person residing, found, or doing business in a judicial district refuses to comply with a subpoena issued under paragraph (1) of this subsection, the Comptroller General, through an attorney the Comptroller General designates in writing, may bring a civil action in that district court to require the person to produce the record. The court has jurisdiction of the action and may punish a failure to obey an order of the court under this subsection as a contempt of court.

(d)(1) The Comptroller General may not bring a civil action for a record withheld under subsection (b) of this section or issue a subpoena under subsection (c) of this section if—

(A) the record related to activities the President designates as foreign intelligence or counterintelligence activities;

(B) the record is specifically exempted from disclosure to the Comptroller General by a statute that—

(i) without discretion requires that the record be withheld from the Comptroller General;

(ii) establishes particular criteria for withholding the record from the Comptroller General; or

(iii) refers to particular types of records to be withheld from the Comptroller General; or

(C) by the 20th day after a report is filed under subsection (b)(1) of this section, the

President or the Director certifies to the Comptroller General and Congress that a record could be withheld under section 552(b)(5) or (7) of title 5 and disclosure reasonably could be expected to impair substantially the operations of the Government.

(2) The President or the Director may not delegate certification under paragraph (1)(C) of this subsection. A certification shall include a complete explanation of the reasons for the certification.

(e)(1) The Comptroller General shall maintain the same level of confidentiality for a record made available under this section as is required of the head of the agency from which it is obtained. Officers and employees of the Government Accountability Office are subject to the same statutory penalties for unauthorized disclosure or use as officers or employees of the agency.

(2) The Comptroller General shall keep information described in section 552(b)(6) of title 5 that the Comptroller General obtains in a way that prevents unwarranted invasions of personal privacy.

(3) This section does not authorize information to be withheld from Congress.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 892; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 115–3, § 2(c), Jan. 31, 2017, 131 Stat. 7.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
716(a)	31:54(a).	June 10, 1921, ch. 18, § 313(a), 42 Stat. 26; Apr. 3, 1980, Pub. L. 96–226, § 102, 94 Stat. 312.
716(b)	31:54(b).	June 10, 1921, ch. 18, 42 Stat. 20, § 313(b)–(f); added Apr. 3, 1980, Pub. L. 96–226, § 102, 94 Stat. 312.
716(c)	31:54(c).	
716(d)	31:54(d).	
716(e)	31:54(e), (f).	

In the section, the word “records” is substituted for “books, documents, papers, or records”, “books, records, correspondence, memoranda, papers, and documents”, and “written information, books, documents, papers, or records” for consistency in the revised title and with other titles of the United States Code. The word “Congress” is substituted for “Speaker of the House of Representatives, and the President of the Senate” for consistency in the revised title.

In subsections (a) and (b), the word “agency” is substituted for “departments and establishments” because of section 701 of the revised title.

In subsection (a), the words “methods of business” are omitted as surplus. The words “or any of his assistants or employees, when duly authorized by him” are omitted because of sections 702(b) and 711 of the revised title. The word “inspect” is substituted for “shall . . . have access to and the right to examine” for consistency. The cross reference to section 3524 is added for clarity.

In subsection (b)(1), the words “to the Comptroller General” are substituted for “access to” for clarity and consistency. The words “in his discretion”, “in addition to subsection (a)”, “a period of”, and “to the written request of the Comptroller General” are omitted as surplus. The words “or any of his designated assistants or employees” are omitted because of sections 702(b) and 711 of the revised title.

In subsection (b)(2), before clause (A), the words “bring a civil action” are substituted for “apply” to conform to rule 2 of the Federal Rules of Civil Procedure (28 App. U.S.C.). In clause (A), the words “calendar” and “written” are omitted as surplus.

In subsection (b)(3), the words “head of the agency” are substituted for “defendant official” for consistency.

In subsection (c)(1), the words “require by . . . the production of” are omitted as surplus. The words “person not in the United States Government” are substituted for “contractors, subcontractors, or other non-Federal persons” for consistency and to eliminate unnecessary words. The words “from whom access is sought”, “in the case of service by certified or registered mail”, and “post office” are omitted as surplus.

In subsection (c)(2), the words “judicial district” are substituted for “jurisdiction of any district court of the United States” for consistency and to eliminate unnecessary words. The words “contumacy or” are omitted as surplus. The words “may bring a civil action” are substituted for “upon application made by” to conform to rule 2 of the Federal Rules of Civil Procedure (28 App. U.S.C.).

In subsection (d)(1), before clause (A), the words “requiring the production of material” are omitted as surplus. In clause (C), the words “in writing”, “consists of matters which . . . from disclosure”, “United States Code”, “of such material to the Comptroller General”, and “Federal” are omitted as surplus.

In subsection (e)(1), the words “the head of” are added for consistency. The words “from which such material was obtained” are omitted as surplus.

AMENDMENTS

2017—Subsec. (a). Pub. L. 115–3 added par. (1) and redesignated existing provisions as par. (2).

2004—Subsec. (e)(1). Pub. L. 108–271 substituted “Government Accountability Office” for “General Accounting Office”.

§ 717. Evaluating programs and activities of the United States Government

(a) In this section, “agency” means a department, agency, or instrumentality of the United States Government (except a mixed-ownership Government corporation) or the District of Columbia government.

(b) The Comptroller General shall evaluate the results of a program or activity the Government carries out under existing law—

(1) on the initiative of the Comptroller General;

(2) when either House of Congress orders an evaluation; or

(3) when a committee of Congress with jurisdiction over the program or activity requests the evaluation.

(c) The Comptroller General shall develop and recommend to Congress ways to evaluate a program or activity the Government carries out under existing law.

(d)(1) On request of a committee of Congress, the Comptroller General shall help the committee to—

(A) develop a statement of legislative goals and ways to assess and report program performance related to the goals, including recommended ways to assess performance, information to be reported, responsibility for reporting, frequency of reports, and feasibility of pilot testing; and

(B) assess program evaluations prepared by and for an agency.

(2) On request of a member of Congress, the Comptroller General shall give the member a copy of the material the Comptroller General compiles in carrying out this subsection that has been released by the committee for which the material was compiled.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 893.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
717(a)	31:1157.	Oct. 26, 1970, Pub. L. 91–510, § 207, 84 Stat. 1168.
717(b)	31:1154(a).	Oct. 26, 1970, Pub. L. 91–510, § 204(a)–(c), 84 Stat. 1168; re-stated July 12, 1974, Pub. L. 93–344, § 702(a), 88 Stat. 326.
717(c)	31:1154(c).	
717(d)	31:1154(b).	

Subsection (a) restates the source provisions because of section 701 of the revised title and for consistency with section 101 of the revised title.

In subsection (b), before clause (1), the word “evaluate” is substituted for “review and evaluate” to eliminate unnecessary words. In clause (3), the words “a committee of Congress” are substituted for “any committee of the House of Representatives or the Senate, or any joint committee of the two Houses” for consistency and to eliminate unnecessary words.

In subsection (c), the word “evaluate” is substituted for “review and evaluation” to eliminate unnecessary words.

In subsection (d)(1), before clause (A), the words “committee of Congress” are substituted for “committee of either House or any joint committee of the two Houses” for consistency and to eliminate unnecessary words. In clause (A), the words “objectives and”, “actual”, and “but are not limited to” are omitted as surplus. In clause (B), the words “analyzing and” and “or evaluation studies” are omitted as surplus.

In subsection (d)(2), the word “Congress” is substituted for “either House” for clarity. The words “statement or other” are omitted as surplus.

§ 718. Availability of draft reports

(a) A draft report of an audit under section 714 of this title shall be submitted to the Financial Institutions Examination Council, the Federal Reserve Board, the Federal Deposit Insurance Corporation, or the Office of the Comptroller of the Currency for comment for 30 days.

(b)(1) The Comptroller General may submit a part of a draft report to an agency for comment for more than 30 days only if the Comptroller General decides, after a showing by the agency, that a longer period is necessary and likely to result in a more accurate report. The report may not be delayed because the agency does not comment within the comment period.

(2) When a draft report is submitted to an agency for comment, the Comptroller General shall make the draft report available on request to—

(A) either House of Congress, a committee of Congress, or a member of Congress if the report was begun because of a request of the House, committee, or member; or

(B) the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives if the report was not begun because of a request of either House of Congress, a committee of Congress, or a member of Congress.

(3) This subsection is subject to statutory and executive order guidelines for handling and storing classified information and material.

(c) A final report of the Comptroller General shall include—

(1) a statement of significant changes of a finding, conclusion, or recommendation in an

earlier draft report because of comments on the draft by an agency;

(2) a statement of the reasons the changes were made; and

(3) for a draft report submitted under subsection (a) of this section, written comments of the agency submitted during the comment period.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 894.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
718(a)	31:67(e)(6)(B)(1st sentence).	Sept. 12, 1950, ch. 946, 64 Stat. 832, § 117(e)(6)(B); added July 21, 1978, Pub. L. 95–320, § 2, 92 Stat. 392.
718(b)(1) ..	31:53(f)(1), (2).	June 10, 1921, ch. 18, 42 Stat. 20, § 312(f); added Apr. 3, 1980, Pub. L. 96–226, § 103, 94 Stat. 314.
718(b)(2) ..	31:53(f)(3).	
718(b)(3) ..	31:53(f)(5).	
718(c)(1) ..	31:53(f)(4)(A).	
718(c)(2) ..	31:53(f)(4)(B).	
718(c)(3) ..	31:67(e)(6)(B)(last sentence).	

In subsection (a), the words “audit under section 714 of this title” are substituted for “such Office audit report”, and the words “Financial Institutions Examination Council, the Federal Reserve Board, the Federal Deposit Insurance Corporation, or the Office of the Comptroller of the Currency” are substituted for “agency concerned (other than banks, branches, and facilities)”, because of the restatement.

In subsection (b)(1), the words “The report may not be delayed because the agency does not comment within the comment period” are substituted for 31:53(f)(2) to eliminate unnecessary words.

In subsection (b)(2)(A), the words “pursuant to subsection (b) of this section or otherwise” are omitted as surplus.

In subsection (b)(2)(B), the words “if the report was not begun because of a request of either House of Congress, a committee of Congress, or a member of Congress” are substituted for “in the case of any other report” for clarity and consistency.

In subsection (b)(3), the words “Procedures followed pursuant to” are omitted as surplus.

In subsection (c), before clause (1), the words “version of any” are omitted as surplus. The words “shall include” are substituted for “The Comptroller General shall prepare and issue with” because of the restatement. The words “Comptroller General” are substituted for “General Accounting Office” for consistency. In clause (3), the words “when a draft report was submitted under subsection (a) of this section” are added because of the restatement. The words “as an addendum” are omitted as surplus.

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Operations of House of Representatives treated as referring to Committee on Government Reform and Oversight of House of Representatives by section 1(a) of Pub. L. 104–14, set out as a note preceding section 21 of Title 2, The Congress. Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred

Tenth Congress, Jan. 5, 2007. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019.

§ 719. Comptroller General reports

(a) At the beginning of each regular session of Congress, the Comptroller General shall report to Congress (and to the President when requested by the President) on the work of the Comptroller General. A report shall include recommendations on—

(1) legislation the Comptroller General considers necessary to make easier the prompt and accurate making and settlement of accounts; and

(2) other matters related to the receipt, disbursement, and use of public money the Comptroller General considers advisable.

(b)(1) The Comptroller General shall include in the report to Congress under subsection (a) of this section—

(A) a review of activities under sections 717(b)–(d) and 731(e)(2) of this title, including recommendations under section 717(c) of this title;

(B) information on carrying out duties and powers of the Comptroller General under clauses (A) and (C) of this paragraph, subsections (g) and (h)¹ of this section, and sections 717, 731(e)(2), 734, 1112, and 1113 of this title; and

(C) the name of each officer and employee of the Government Accountability Office assigned or detailed to a committee of Congress, the committee to which the officer or employee is assigned or detailed, the length of the period of assignment or detail, a statement on whether the assignment or detail is finished or continuing, and compensation paid out of appropriations available to the Comptroller General for the period of the assignment or detail that has been completed.

(2) In a report under subsection (a) of this section or in a special report to Congress when Congress is in session, the Comptroller General shall include recommendations on greater economy and efficiency in public expenditures.

(3) The report under subsection (a) shall also include a statement of the staff hours and estimated cost of work performed on audits, evaluations, investigations, and related work during each of the three fiscal years preceding the fiscal year in which the report is submitted, stated separately for each division of the Government Accountability Office by category as follows:

(A) A category for work requested by the chairman of a committee of Congress, the chairman of a subcommittee of such a committee, or any other Member of Congress.

(B) A category for work required by law to be performed by the Comptroller General.

(C) A category for work initiated by the Comptroller General in the performance of the Comptroller General's general responsibilities.

(c) The Comptroller General shall report to Congress—

(1) specially on expenditures and contracts an agency makes in violation of law;

(2) on the adequacy and effectiveness of—

(A) administrative audits of accounts and claims in an agency; and

(B) inspections by an agency of offices and accounts of fiscal officials; and

(3) as frequently as practicable on audits carried out under sections 713 and 714 of this title.

(d) The Comptroller General shall report on analyses carried out under section 712(3) of this title to the Committees on Governmental Affairs and Appropriations of the Senate, the Committees on Government Operations and Appropriations of the House, and the committees with jurisdiction over legislation related to the operation of each executive agency.

(e) The Comptroller General shall give the President information on expenditures and accounting the President requests.

(f) When the Comptroller General submits a report to Congress, the Comptroller General shall deliver copies of the report to—

(1) the Committees on Governmental Affairs and Appropriations of the Senate;

(2) the Committees on Government Operations and Appropriations of the House;

(3) a committee of Congress that requested information on any part of a program or activity of a department, agency, or instrumentality of the United States Government (except a mixed-ownership Government corporation) or the District of Columbia government that is the subject of any part of a report; and

(4) any other committee of Congress requesting a copy.

(g)(1) The Comptroller General shall prepare—

(A) each month a list of reports issued during the prior month; and

(B) at least once each year a list of reports issued during the prior 12 months.

(2) The Comptroller General shall make each list available through the public website of the Government Accountability Office. On request, the Comptroller General promptly shall provide a copy of a report to a committee or member of Congress.

(h) On request of a committee of Congress, the Comptroller General shall explain to and discuss with the committee or committee staff a report the Comptroller General makes that would help the committee—

(1) evaluate a program or activity of an agency within the jurisdiction of the committee; or

(2) in its consideration of proposed legislation.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 894; Pub. L. 104–316, title I, §115(b), Oct. 19, 1996, 110 Stat. 3834; Pub. L. 105–85, div. A, title X, §1044, Nov. 18, 1997, 111 Stat. 1887; Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814; Pub. L. 113–188, title IX, §902(b), Nov. 26, 2014, 128 Stat. 2021.)

¹ See References in Text note below.

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
719(a)	31:53(a)(1st sentence words after 5th comma).	June 10, 1921, ch. 18, §312(a)(1st sentence words after 5th comma, last sentence), (c)–(e), 42 Stat. 25.
719(b)(1) (A).	31:1154(e).	Oct. 26, 1970, Pub. L. 91-510, §204(e), 84 Stat. 1168; re-stated July 12, 1974, Pub. L. 93-344, §702(a), 88 Stat. 326.
719(b)(1) (B).	31:1155(b).	Oct. 26, 1970, Pub. L. 91-510, §§205(b), 207, 231-234, 235(b), 84 Stat. 1168, 1170, 1171.
719(b)(1) (C).	31:1175(b).	
719(b)(2) ..	31:53(a)(last sentence).	
719(c)(1) ..	31:53(c).	
719(c)(2) ..	31:53(d).	
719(c)(3) ..	31:67(d)(4)(1st sentence).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(d)(4); added Oct. 7, 1977, Pub. L. 95-125, 91 Stat. 1105.
	31:67(e)(6)(A).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(e)(6)(A); added July 21, 1978, Pub. L. 95-320, §2, 92 Stat. 392.
719(d)	31:67(d)(4)(last sentence).	
719(e)	31:60(last sentence).	Aug. 2, 1946, ch. 753, §206(last sentence), 60 Stat. 837.
719(f)	31:53(e).	
719(g)	31:1157.	
	31:1172.	
	31:1173.	
719(h)	31:1174.	
719(i)	31:1171.	

In subsection (a), before clause (1), the words “of Congress” are added for clarity. The words “in writing” are omitted as surplus. The words “Comptroller General” are substituted for “General Accounting Office” for consistency.

In subsection (b)(1), before clause (A), the words “under subsection (a) of this section” are substituted for “annual” in 31:1154(e), 1155(b), and 1175(b) for clarity. In clause (A), the words “of methods for review and evaluation of Government programs and activities” are omitted as unnecessary. In clause (C), the word “officer” is added for consistency. The words “of the General Accounting Office” are added for clarity. The words “committee of Congress” are substituted for “committee of the Senate or House of Representatives or any joint committee of Congress” for consistency and to eliminate unnecessary words. The words “name of each”, “joint committee”, and “of such employee” are omitted as surplus. The word “compensation” is substituted for “pay of such employee, his travel, subsistence, and other expenses, the agency contributions for his retirement and life and health insurance benefits, and other necessary monetary expenses for personnel benefits on account of such employee” for consistency in the revised title and with other titles of the United States Code. The words “Comptroller General” are substituted for “General Accounting Office” for consistency. The words “of such employee, or, if such assignment or detail is currently in effect, during that part of the period of such assignment or detail” are omitted as surplus.

In subsection (b)(2), the words “at any time” are omitted as surplus.

In subsection (c), the word “agency” is substituted for “department or establishment” and “departments and establishments” because of section 701 of the revised title. In clause (1), the words “in any year” are omitted as surplus. In clause (2)(A), the word “audits” is substituted for “examination” for consistency. In clause (2)(B), the words “by an agency” are substituted for “departmental” because of the restatement. The word “officials” is substituted for “officers” for consistency.

In subsection (d), before clause (1), the word “written” is omitted as surplus. In clause (1), the words “Comptroller General, the Commissioner of Internal Revenue, and the Director of the Bureau of Alcohol, Tobacco, and Firearms” are substituted for “General

Accounting Office, the Internal Revenue Service, and the Bureau of Alcohol, Tobacco, and Firearms” for consistency. In clauses (2) and (3), the words “or other examination or review” are omitted as surplus.

In subsections (e) and (g), the words “Governmental Affairs . . . of the Senate” are substituted for “Government Operations . . . of the two Houses” in 31:60(last sentence) and “Government Operations of the . . . Senate” in 31:1172 because of Rule 25.1(k) of the Standing Rules of the Senate (S. Doc. 96-1, 96th Cong., 1st Sess.).

In subsection (e), the words “carried out under section 712(3) of this title” are added because of the restatement. The words “legislative” before “committees”, and “respective”, are omitted as surplus. The words “executive agency” are substituted for “agencies” because of section 102 of the revised title.

In subsection (f), the word “President” is substituted for “Office of Management and Budget” because sections 101 and 102(a) of Reorganization Plan No. 2 of 1970 (eff. July 1, 1970, 84 Stat. 2085) redesignated the Bureau of the Budget as the Office of Management and Budget and transferred all functions of the Bureau to the President.

In subsection (g), before clause (1), the words “Comptroller General” are substituted for “General Accounting Office” in 31:1172 for consistency. In clause (3), the words “committee of Congress” are substituted for “other committee of the House or Senate, or any joint committee of the two Houses” for consistency and to eliminate unnecessary words. The words in the parentheses are included for consistency with section 101 of the revised title. The word “establishment” in 31:1157 is omitted as surplus. Clause (4) is substituted for 31:1173 to eliminate unnecessary words.

In subsection (h)(1), the words “once . . . calendar”, “of the General Accounting Office”, “immediately”, and “cumulative” are omitted as surplus.

In subsection (h)(2), the words “committee of Congress” are substituted for “committee of the House or Senate, each joint committee of the two Houses” for consistency and to eliminate unnecessary words. The words “member of Congress” are substituted for “Member of the House or Senate, and the Resident Commissioner from Puerto Rico” for consistency and to eliminate unnecessary words. The words “On request, the Comptroller General promptly shall provide a copy of a report to a committee or member” are substituted for 31:1174(last sentence) to eliminate unnecessary words.

In subsection (i), before clause (1), the words “committee of Congress” are substituted for “committee of the House or Senate, or of any joint committee of the two Houses” for consistency and to eliminate unnecessary words. The words “making the request” are omitted as surplus. The words “Comptroller General” are substituted for “General Accounting Office” for consistency. In clause (1), the word “evaluate” is substituted for “review” for consistency in the revised title. In clause (2), the words “including requests for appropriations” are omitted as surplus.

REFERENCES IN TEXT

Subsections (g) and (h) of this section, referred to in subsec. (b)(1)(B), were redesignated subsecs. (f) and (g), respectively, by Pub. L. 104-316, title I, §115(b)(2), Oct. 19, 1996, 110 Stat. 3834.

AMENDMENTS

2014—Subsec. (g)(2). Pub. L. 113-188 substituted “The Comptroller General shall make each list available through the public website of the Government Accountability Office.” for “A copy of each list shall be sent to each committee of Congress and each member of Congress.” and inserted “of Congress” after “committee or member”.

2004—Subsec. (b)(1)(C), (3). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

1997—Subsec. (b)(3). Pub. L. 105-85 added par. (3).

1996—Subsecs. (d) to (i). Pub. L. 104-316 redesignated subsecs. (e) to (i) as (d) to (h), respectively, and struck

out former subsec. (d) which read as follows: “The Comptroller General shall report each year to the Committees on Finance and Governmental Affairs of the Senate, the Committees on Ways and Means and Government Operations of the House of Representatives, and the Joint Committee on Taxation. Each report shall include—

“(1) procedures and requirements the Comptroller General, the Commissioner of Internal Revenue, and the Director of the Bureau of Alcohol, Tobacco, and Firearms, prescribe to protect the confidentiality of returns and return information made available to the Comptroller General under section 713(b)(1) of this title;

“(2) the scope and subject matter of audits under section 713 of this title; and

“(3) findings, conclusions, or recommendations the Comptroller General develops as a result of an audit under section 713 of this title, including significant evidence of inefficiency or mismanagement.”

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Operations of House of Representatives treated as referring to Committee on Government Reform and Oversight of House of Representatives by section 1(a) of Pub. L. 104-14, set out as a note preceding section 21 of Title 2, The Congress. Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019.

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103-7 (in which certain reporting requirements under subsecs. (a) and (g)(2) (1st sentence) of this section are listed on pages 9 and 7, respectively), see section 3003 of Pub. L. 104-66, as amended, and section 1(a)(4) [div. A, §1402(1)] of Pub. L. 106-554, set out as notes under section 1113 of this title.

REPORTING REQUIREMENTS

Pub. L. 108-271, §11, July 7, 2004, 118 Stat. 815, provided that:

“(a) ANNUAL REPORTS.—The Comptroller General shall include—

“(1) in each report submitted to Congress under section 719(a) of title 31, United States Code, during the 5-year period beginning on the date of enactment of this Act [July 7, 2004], a summary review of all actions taken under sections 2, 3, 4, 6, 7, 9, and 10 of this Act [amending sections 731, 732, and 733 of this title, enacting provisions set out as notes under section 731 of this title, and amending provisions set out as notes under sections 5597 and 8336 of Title 5, Government Organization and Employees] during the period covered by such report, including—

“(A) the respective numbers of officers and employees—

“(i) separating from the service under section 2 of this Act [amending provisions set out as notes under sections 5597 and 8336 of Title 5];

“(ii) receiving pay retention under section 4 of this Act [amending section 732 of this title];

“(iii) receiving increased annual leave under section 6 of this Act [amending section 731 of this title]; and

“(iv) engaging in the executive exchange program under section 7 of this Act [amending section 731 of this title], as well as the number of private sector employees participating in such program and a review of the general nature of the work performed by the individuals participating in such program;

“(B) a review of all actions taken to formulate the appropriate methodologies to implement the pay adjustments provided for under section 3 of this Act [amending sections 732 and 733 of this title], except that nothing under this subparagraph shall be required if no changes are made in any such methodology during the period covered by such report; and

“(C) an assessment of the role of sections 2, 3, 4, 6, 7, 9, and 10 of this Act in contributing to the General Accounting Office’s [now Government Accountability Office] ability to carry out its mission, meet its performance goals, and fulfill its strategic plan; and

“(2) in each report submitted to Congress under such section 719(a) after the effective date of section 3 of this Act [see Effective Date of 2004 Amendment note under section 731 of this title] and before the close of the 5-year period referred to in paragraph (1)—

“(A) a detailed description of the methodologies applied under section 3 of this Act and the manner in which such methodologies were applied to determine the appropriate annual pay adjustments for officers and employees of the Office;

“(B) the amount of the annual pay adjustments afforded to officers and employees of the Office under section 3 of this Act; and

“(C) a description of any extraordinary economic conditions or serious budget constraints which had a significant impact on the determination of the annual pay adjustments for officers and employees of the Office.

“(b) FINAL REPORT.—Not later than 6 years after the date of enactment of this Act [July 7, 2004], the Comptroller General shall submit to Congress a report concerning the implementation of this Act [see Tables for classification]. Such report shall include—

“(1) a summary of the information included in the annual reports required under subsection (a);

“(2) recommendations for any legislative changes to section 2, 3, 4, 6, 7, 9, or 10 of this Act; and

“(3) any assessment furnished by the General Accounting Office [now Government Accountability Office] Personnel Appeals Board or any interested groups or associations representing officers and employees of the Office for inclusion in such report.

“(c) ADDITIONAL REPORTING.—Notwithstanding any other provision of this section, the reporting requirement under subsection (a)(2)(C) shall apply in the case any report submitted under section 719(a) of title 31, United States Code, whether during the 5-year period beginning on the date of enactment of this Act [July 7, 2004] (as required by subsection (a)) or at any time thereafter.”

GAO VOLUNTARY EARLY RETIREMENT AND SEPARATION INCENTIVES: REPORTING REQUIREMENTS

Pub. L. 106-303, §6, Oct. 13, 2000, 114 Stat. 1069, provided that:

“(a) ANNUAL REPORTS.—The Comptroller General shall include in each report submitted to Congress under section 719(a) of title 31, United States Code, during the 5-year period beginning on the date of the enactment of this Act [Oct. 13, 2000]—

“(1) a review of all actions taken pursuant to sections 1 through 3 of this Act [amending section 732 of this title and enacting provisions set out as notes under section 732 of this title and sections 5597 and 8336 of Title 5, Government Organization and Employ-

ees] during the period covered by the report, including—

“(A) the number of officers or employees who separated from service pursuant to section 1 or 2 [enacting provisions set out as notes under sections 5597 and 8336 of Title 5], or who were released pursuant to a reduction in force conducted under the amendment made by section 3 [amending section 732 of this title], during such period;

“(B) an assessment of the effectiveness and usefulness of those sections in contributing to the agency’s ability to carry out its mission, meet its performance goals, and fulfill its strategic plan; and

“(C) with respect to the amendment made by section 3, an assessment of the impact such amendment has had with respect to preference eligibles, including—

“(i) whether a disproportionate number or percentage of preference eligibles were included among those who became subject to reduction-in-force actions as a result of such amendment;

“(ii) whether a disproportionate number or percentage of preference eligibles were in fact released pursuant to reductions in force under such amendment; and

“(iii) to the extent that either of the foregoing is answered in the affirmative, the reasons for the disproportionate impact involved (particularly, whether such amendment caused or contributed to the disproportionate impact involved); and

“(2) recommendations for any legislation which the Comptroller General considers appropriate with respect to any of those sections.

“(b) **THREE-YEAR ASSESSMENT.**—Not later than 3 years after the date of the enactment of this Act [Oct. 13, 2000], the Comptroller General shall submit to the Congress a report concerning the implementation and effectiveness of this Act [enacting section 732a of this title, amending sections 731, 732, and 733 of this title, and enacting provisions set out as notes under section 732 of this title and sections 5597 and 8336 of Title 5]. Such report shall include—

“(1) a summary of the portions of the annual reports required under subsection (a);

“(2) recommendations for continuation of section 1 or 2 or any legislative changes to section 1 or 2 or the amendment made by section 3; and

“(3) any assessment or recommendations of the General Accounting Office [now Government Accountability Office] Personnel Appeals Board or of any interested groups or associations representing officers or employees of the General Accounting Office [now Government Accountability Office].

“(c) **PREFERENCE ELIGIBLE DEFINED.**—For purposes of this section, the term ‘preference eligible’ has the meaning given such term under section 2108(3) of title 5, United States Code.”

§ 720. Agency reports

(a) In this section, “agency” means a department, agency, or instrumentality of the United States Government (except a mixed-ownership Government corporation) or the District of Columbia government.

(b) When the Comptroller General makes a report that includes a recommendation to the head of an agency, the head of the agency shall submit a written statement on action taken or planned on the recommendation by the head of the agency. The statement shall be submitted to—

(1) the Committee on Homeland Security and Governmental Affairs of the Senate, the Committee on Oversight and Government Reform of the House of Representatives, the congressional committees with jurisdiction over

the agency program or activity that is the subject of the recommendation, and the Government Accountability Office before the 181st day after the date of the report; and

(2) the Committees on Appropriations of both Houses of Congress in the first request for appropriations submitted more than 180 days after the date of the report.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 896; Pub. L. 115-3, §2(b), Jan. 31, 2017, 131 Stat. 7; Pub. L. 115-414, §3, Jan. 3, 2019, 132 Stat. 5431.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
720(a)	31:1157.	Oct. 26, 1970, Pub. L. 91-510, §§207, 236, 84 Stat. 1168, 1171.
720(b)	31:1176.	

In subsection (a), the words “As used . . . the term”, “Federal”, and “establishment” are omitted as surplus. The words in parentheses are included for consistency with section 101 of the revised title.

In subsection (b), before clause (1), the words “Comptroller General” are substituted for “General Accounting Office”, and the words “head of the” are added, for consistency. The word “written” is omitted as surplus. In clause (1), the words “Governmental Affairs of the Senate” are substituted for “Government Operations of the . . . Senate” because of Rule 25.1(k) of the Standing Rules of the Senate (S. Doc. 96-1, 96th Cong., 1st Sess.). In clause (2), the words “both Houses of Congress” are substituted for “the House of Representatives and the Senate” for consistency. The words “connection with”, “for that agency”, and “to the Congress” are omitted as surplus.

AMENDMENTS

2019—Subsec. (b)(1). Pub. L. 115-414, §3(1), substituted “181st” for “61st”.

Subsec. (b)(2). Pub. L. 115-414, §3(2), substituted “180” for “60”.

2017—Subsec. (b). Pub. L. 115-3, §2(b)(1), inserted “or planned” after “action taken” in introductory provisions.

Subsec. (b)(1). Pub. L. 115-3, §2(b)(2), added par. (1) and struck out former par. (1) which read as follows: “the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives before the 61st day after the date of the report; and”.

CHANGE OF NAME

Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019.

§ 721. Access to certain information

(a) No provision of the Social Security Act, including section 453(l) of that Act (42 U.S.C. 653(l)), shall be construed to limit, amend, or supersede the authority of the Comptroller General to obtain any information or to inspect any record under section 716 of this title.

(b) The specific reference to a statute in subsection (a) shall not be construed to affect access by the Government Accountability Office to information under statutes that are not so referenced.

(Added Pub. L. 115-3, §2(a), Jan. 31, 2017, 131 Stat. 7.)

REFERENCES IN TEXT

The Social Security Act, referred to in subsec. (a), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, which is classified

generally to chapter 7 (§301 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

SUBCHAPTER III—PERSONNEL

§ 731. General

(a) The Comptroller General may appoint, pay, assign, and remove officers (except the Deputy Comptroller General) and employees the Comptroller General decides are necessary to carry out the duties and powers of the Government Accountability Office.

(b) The Comptroller General may establish for appropriate officers and employees a merit pay system consistent with section 5401 of title 5, as in effect on October 31, 1993.

(c) The annual rate of basic pay of the General Counsel of the Government Accountability Office is equal to the rate for level IV of the Executive Schedule.

[(d) Repealed. Pub. L. 110-323, §9(a)(1), Sept. 22, 2008, 122 Stat. 3548.]

(e) The Comptroller General may procure the services of experts and consultants under section 3109 of title 5 at rates not in excess of the daily rate for level IV of the Executive Schedule, except that the services of not more than 20 experts and consultants may be procured for terms of not more than 3 years, but which shall be renewable.

(f) The Comptroller General shall prescribe regulations under which officers and employees of the Office may, in appropriate circumstances, be reimbursed for any relocation expenses under subchapter II of chapter 57 of title 5 for which they would not otherwise be eligible, but only if the Comptroller General determines that the transfer giving rise to such relocation is of sufficient benefit or value to the Office to justify such reimbursement.

(g) The Comptroller General shall prescribe regulations under which key officers and employees of the Office who have less than 3 years of service may accrue leave in accordance with section 6303(a)(2) of title 5, in those circumstances in which the Comptroller General has determined such increased annual leave is appropriate for the recruitment or retention of such officers and employees. Such regulations shall define key officers and employees and set forth the factors in determining which officers and employees should be allowed to accrue leave in accordance with this subsection.

(h) The Comptroller General may by regulation establish an executive exchange program under which officers and employees of the Office may be assigned to private sector organizations, and employees of private sector organizations may be assigned to the Office, to further the institutional interests of the Office or Congress, including for the purpose of providing training to officers and employees of the Office. Regulations to carry out any such program—

(1) shall include provisions (consistent with sections 3702 through 3704 of title 5) as to matters concerning—

(A) the duration and termination of assignments;

(B) reimbursements; and

(C) status, entitlements, benefits, and obligations of program participants;

(2) shall limit—

(A) the number of officers and employees who are assigned to private sector organizations at any one time to not more than 15; and

(B) the number of employees from private sector organizations who are assigned to the Office at any one time to not more than 30;

(3) shall require that an employee of a private sector organization assigned to the Office may not have access to any trade secrets or to any other nonpublic information which is of commercial value to the private sector organization from which such employee is assigned;

(4) shall require that, before approving the assignment of an officer or employee to a private sector organization, the Comptroller General shall determine that the assignment is an effective use of the Office's funds, taking into account the best interests of the Office and the costs and benefits of alternative methods of achieving the same results and objectives; and

(5) shall not allow any assignment under this subsection to commence after the end of the 5-year period beginning on the date of the enactment of this subsection.

(i) An employee of a private sector organization assigned to the Office under the executive exchange program shall be considered to be an employee of the Office for purposes of—

(1) chapter 73 of title 5;

(2) sections 201, 203, 205, 207, 208, 209, 603, 606, 607, 643, 654, 1905, and 1913 of title 18;

(3) sections 1343, 1344, and 1349(b) of this title;

(4) chapter 171 of title 28 (commonly referred to as the “Federal Tort Claims Act”) and any other Federal tort liability statute;

(5) the Ethics in Government Act of 1978 (5 U.S.C. App.);

(6) section 1043 of the Internal Revenue Code of 1986; and

(7) chapter 21 of title 41.

(j) Funds appropriated to the Government Accountability Office for salaries and expenses are available for meals and other related reasonable expenses incurred in connection with recruitment.

(k) FEDERAL GOVERNMENT DETAILS.—The activities of the Government Accountability Office may, in the reasonable discretion of the Comptroller General, be carried out by receiving details of personnel from other offices of the Federal Government on a reimbursable, partially-reimbursable, or nonreimbursable basis.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 896; Pub. L. 98-326, §1(a), June 22, 1984, 98 Stat. 269; Pub. L. 98-615, title II, §204(b), Nov. 8, 1984, 98 Stat. 3216; Pub. L. 103-89, §3(b)(4), Sept. 30, 1993, 107 Stat. 983; Pub. L. 106-303, §5, Oct. 13, 2000, 114 Stat. 1069; Pub. L. 108-271, §§5-7, 8(b), July 7, 2004, 118 Stat. 813, 814; Pub. L. 110-323, §9(a), Sept. 22, 2008, 122 Stat. 3548; Pub. L. 111-350, §5(h)(2), Jan. 4, 2011, 124 Stat. 3849; Pub. L. 114-113, div. I, title I, §1301(a), Dec. 18, 2015, 129 Stat. 2671.)