

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. Committee on Oversight and Reform of House of Representatives changed to Committee on Oversight and Accountability of House of Representatives by House Resolution No. 5, One Hundred Eighteenth Congress, Jan. 9, 2023.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-426 effective after end of 60-day period beginning Sept. 9, 1988, with certain exceptions, see section 208 of Pub. L. 100-426, set out as a note under section 772 of this title.

Executive Documents

SALARY INCREASES

1987—Salaries of Comptroller General and Deputy Comptroller General increased respectively to \$89,500 and \$82,500 per annum, on recommendation of the President of the United States, see note set out under section 358 of Title 2, The Congress.

1977—Salaries of Comptroller General and Deputy Comptroller General increased respectively to \$57,500 and \$52,500 per annum, on recommendation of the President of the United States, see note set out under section 358 of Title 2.

1969—Salaries of Comptroller General and Assistant Comptroller General increased respectively to \$42,500 and \$40,000 per annum, on recommendation of the President of the United States, see note set out under section 358 of Title 2.

§ 704. Relationship to other laws

(a) To the extent applicable, all laws generally related to administering an agency apply to the Comptroller General.

(b) A copy of a record and a transcript from a record or proceeding of the Comptroller General, that the Comptroller General or Deputy Comptroller General certifies under seal, shall be admitted as evidence with the same effect as a copy or transcript referred to in section 1733 of title 28.

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

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
704(a)	31:46(1st sentence).	June 10, 1921, ch. 18, §306, 42 Stat. 24.
704(b)	31:46(last sentence).	

In the section, the words “Comptroller General” are substituted for “General Accounting Office” for consistency.

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

In subsection (b), the word “record” is substituted for “books, records, papers, or documents” for consistency in the revised title and with other titles of the United States Code.

§ 705. Inspector General for the Government Accountability Office

(a) ESTABLISHMENT OF OFFICE.—There is established an Office of the Inspector General in the Government Accountability Office, to—

(1) conduct and supervise audits consistent with generally accepted government auditing standards and investigations relating to the Government Accountability Office;

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

(3) keep the Comptroller General and Congress fully and currently informed concerning fraud and other serious problems, abuses, and deficiencies relating to the administration of programs and operations of the Government Accountability Office.

(b) APPOINTMENT, SUPERVISION, AND REMOVAL.—

(1) The Office of the Inspector General shall be headed by an Inspector General, who shall be appointed by the Comptroller General without regard to political affiliation and solely on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, or investigations. The Inspector General shall report to, and be under the general supervision of, the Comptroller General.

(2) The Inspector General may be removed from office by the Comptroller General. The Comptroller General shall, promptly upon such removal, communicate in writing the reasons for any such removal to each House of Congress.

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

(c) AUTHORITY OF INSPECTOR GENERAL.—In addition to the authority otherwise provided by this section, the Inspector General, in carrying out the provisions of this section, may—

(1) have access to all records, reports, audits, reviews, documents, papers, recommendations, or other material that relate to programs and operations of the Government Accountability Office;

(2) make such investigations and reports relating to the administration of the programs and operations of the Government Accountability Office as are, in the judgment of the Inspector General, necessary or desirable;

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

(4) in the performance of the functions assigned by this section, obtain all information, documents, reports, answers, records, accounts, papers, and other data and documentary evidence from a person not in the United States Government or from a Federal agency, to the same extent and in the same manner as the Comptroller General under the authority and procedures available to the Comptroller General in section 716 of this title;

(5) administer to or take from any person an oath, affirmation, or affidavit, whenever necessary in the performance of the functions assigned by this section, which oath, affirmation, or affidavit when administered or taken by or before an employee of the Office of Inspector General designated by the Inspector General shall have the same force and effect as if administered or taken by or before an officer having a seal;

(6) have direct and prompt access to the Comptroller General when necessary for any purpose pertaining to the performance of functions and responsibilities under this section;

(7) report expeditiously to the Attorney General whenever the Inspector General has reasonable grounds to believe there has been a violation of Federal criminal law; and

(8) provide copies of all reports to the Audit Advisory Committee of the Government Accountability Office and provide such additional information in connection with such reports as is requested by the Committee.

(d) COMPLAINTS BY EMPLOYEES.—

(1) The Inspector General—

(A) subject to subparagraph (B), may receive, review, and investigate, as the Inspector General considers appropriate, complaints or information from an employee of the Government Accountability Office concerning the possible existence of an activity constituting a violation of any law, rule, or 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.)

Statutory Notes and Related Subsidiaries

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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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.

Editorial Notes

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 expenditures the help and information the committee requests.

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

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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.