

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.

Statutory Notes and Related Subsidiaries**OVERSIGHT AND AUDIT AUTHORITY**

Pub. L. 116-136, div. B, title IX, §19010, Mar. 27, 2020, 134 Stat. 579, as amended by Pub. L. 116-260, div. N, title II, §282, Dec. 27, 2020, 134 Stat. 1984, provided that:

“(a) DEFINITIONS.—In this section—

“(1) the term ‘appropriate congressional committees’ means—

“(A) the Committee on Appropriations of the Senate;

“(B) the Committee on Homeland Security and Governmental Affairs of the Senate;

“(C) the Committee on Health, Education, Labor, and Pensions of the Senate;

“(D) the Committee on Appropriations of the House of Representatives;

“(E) the Committee on Homeland Security of the House of Representatives;

“(F) the Committee on Oversight and Reform [now Committee on Oversight and Accountability] of the House of Representatives;

“(G) the Committee on Energy and Commerce of the House of Representatives;

“(H) the Committee on Finance of the Senate; and

“(I) the Committee on Ways and Means of the House of Representatives; and

“(2) the term ‘Comptroller General’ means the Comptroller General of the United States.

“(b) AUTHORITY.—The Comptroller General shall conduct monitoring and oversight of the exercise of authorities, or the receipt, disbursement, and use of funds made available, under this Act [div. B of Pub. L. 116-136, see Tables for classification] or any other Act to prepare for, respond to, and recover from the Coronavirus 2019 pandemic and the effect of the pandemic on the health, economy, and public and private institutions of the United States, including public health and homeland security efforts by the Federal Government and the use of selected funds under this or any other Act related to the Coronavirus 2019 pandemic and a comprehensive audit and review of charges made to Federal contracts pursuant to authorities provided in the Coronavirus Aid, Relief, and Economic Security Act [Pub. L. 116-136, see Tables for classification].

“(c) BRIEFINGS AND REPORTS.—In conducting monitoring and oversight under subsection (b), the Comptroller General shall—

“(1) during the period beginning on the date of enactment of this Act [Mar. 27, 2020] and ending on the date on which the national emergency declared by the President under the National Emergencies Act (50 U.S.C. 1601 et seq.) with respect to the Coronavirus Disease 2019 (COVID-19) expires, offer regular briefings on not less frequently than a monthly basis to the appropriate congressional committees regarding Federal public health and homeland security efforts;

“(2) publish reports regarding the ongoing monitoring and oversight efforts, which, along with any audits and investigations conducted by the Comptroller General, shall be submitted to the appropriate congressional committees and posted on the website of the Government Accountability Office—

“(A) not later than 90 days after the date of enactment of this Act, and every other month thereafter until the date that is 1 year after the date of enactment of this Act; and

“(B) after the period described in subparagraph (A), on a periodic basis; and

“(3) submit to the appropriate congressional committees additional reports as warranted by the findings of the monitoring and oversight activities of the Comptroller General.

“(d) ACCESS TO INFORMATION.—

“(1) RIGHT OF ACCESS.—In conducting monitoring and oversight activities under this section, the Comptroller General shall have access to records, upon request, of any Federal, State, or local agency, contractor, grantee, recipient, or subrecipient pertaining

to any Federal effort or assistance of any type related to the Coronavirus 2019 pandemic under this Act or any other Act, including private entities receiving such assistance.

“(2) COPIES.—The Comptroller General may make and retain copies of any records accessed under paragraph (1) as the Comptroller General determines appropriate.

“(3) INTERVIEWS.—In addition to such other authorities as are available, the Comptroller General or a designee of the Comptroller General may interview Federal, State, or local officials, contractor staff, grantee staff, recipients, or subrecipients pertaining to any Federal effort or assistance of any type related to the Coronavirus 2019 pandemic under this or any other Act, including private entities receiving such assistance.

“(4) INSPECTION OF FACILITIES.—As determined necessary by the Comptroller General, the Government Accountability Office may inspect facilities at which Federal, State, or local officials, contractor staff, grantee staff, or recipients or subrecipients carry out their responsibilities related to the Coronavirus 2019 pandemic.

“(5) ENFORCEMENT.—Access rights under this subsection shall be subject to enforcement consistent with section 716 of title 31, United States Code.

“(e) RELATIONSHIP TO EXISTING AUTHORITY.—Nothing in this section shall be construed to limit, amend, supersede, or restrict in any manner any existing authority of the Comptroller General.”

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 Secretary 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

¹ So in original.