

117–286, §§ 3(b), 7, Dec. 27, 2022, 136 Stat. 4210, 4361. For applicability of those amendments to this section, see section 5(b) of Pub. L. 117–286, set out in a Transitional and Savings Provisions note preceding section 101 of this title. Section 4 of Pub. L. 95–452 was amended in subsection (a)(2) as follows:

(1) by inserting “, including” after “to make recommendations”; and

(2) by inserting a comma after “section 5(a)”.

The phrase “section 5(a)” did not appear in the text of subsection (a)(2) as enacted by Pub. L. 117–286 but was changed to “section 405(b) of this title”.

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
404	5 U.S.C. App. (IGA § 4)	Pub. L. 95–452, § 4, Oct. 12, 1978, 92 Stat. 1102; Pub. L. 100–504, title I, § 109, Oct. 18, 1988, 102 Stat. 2529; Pub. L. 103–82, title II, § 202(g)(5)(A), Sept. 21, 1993, 107 Stat. 890; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 110–409, § 7(d)(1)(A), Oct. 14, 2008, 122 Stat. 4313; Pub. L. 114–317, §§ 4(d), 7(d)(2)(A), Dec. 16, 2016, 130 Stat. 1602, 1606

In subsection (a)(4) (matter before subparagraph (A)), the words “the establishment” are inserted after “to recommend policies for” and a comma is inserted after “and nongovernmental entities” for clarity.

In subsection (b)(1)(C), the word “ensure” is substituted for “assure” for clarity.

In subsection (c), the word “ensuring” is substituted for “insuring” for clarity.

Editorial Notes

REFERENCES IN TEXT

Paragraph (1), referred to in subsec. (b)(1)(C), means par. (1) of subsec. (b) of this section, but probably should be a reference to subpar. (A) of subsec. (b)(1) of this section. Prior to repeal and restatement as this section, subsec. (b)(1) of the source section had been redesignated as subsec. (b)(1)(A) by Pub. L. 100–504, title I, § 109(1), (2), Oct. 18, 1988, 102 Stat. 2529, with no conforming amendment to the reference, and the restated text carried over such reference without change.

§ 405. Reports

(a) DEFINITIONS.—In this section:

(1) DISALLOWED COST.—The term “disallowed cost” means a questioned cost that management, in a management decision, has sustained or agreed should not be charged to the Government.

(2) FINAL ACTION.—The term “final action” means—

(A) the completion of all actions that the management of an establishment has concluded, in its management decision, are necessary with respect to the findings and recommendations included in an audit report; and

(B) in the event that the management of an establishment concludes no action is necessary, final action occurs when a management decision has been made.

(3) MANAGEMENT DECISION.—The term “management decision” means the evaluation by

the management of an establishment of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to the findings and recommendations, including actions concluded to be necessary.

(4) QUESTIONED COST.—The term “questioned cost” means a cost that is questioned by the Office because of—

(A) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds;

(B) a finding that, at the time of the audit, the cost is not supported by adequate documentation; or

(C) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

(5) RECOMMENDATION THAT FUNDS BE PUT TO BETTER USE.—The term “recommendation that funds be put to better use” means a recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including—

(A) reductions in outlays;

(B) deobligation of funds from programs or operations;

(C) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds;

(D) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee;

(E) avoidance of unnecessary expenditures noted in preaward reviews of contract or grant agreements; or

(F) any other savings which are specifically identified.

(6) SENIOR GOVERNMENT EMPLOYEE.—The term “senior Government employee” means—

(A) an officer or employee in the executive branch (including a special Government employee as defined in section 202 of title 18) who occupies a position classified at or above GS–15 of the General Schedule or, in the case of positions not under the General Schedule, for which the rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay payable for GS–15 of the General Schedule; and

(B) any commissioned officer in the Armed Forces in pay grades O–6 and above.

(7) UNSUPPORTED COST.—The term “unsupported cost” means a cost that is questioned by the Office because the Office found that, at the time of the audit, such cost is not supported by adequate documentation.

(b) SEMIANNUAL REPORTS.—Each Inspector General shall, not later than April 30 and October 31 of each year, prepare semiannual reports summarizing the activities of the Office during the immediately preceding 6-month periods ending March 31 and September 30. The reports shall include, but need not be limited to—

(1) a description of significant problems, abuses, and deficiencies relating to the admin-

istration of programs and operations of such establishment disclosed by such activities during the reporting period;

(2) a description of the recommendations for corrective action made by the Office during the reporting period with respect to significant problems, abuses, or deficiencies identified pursuant to paragraph (1);

(3) an identification of each significant recommendation described in previous semi-annual reports on which corrective action has not been completed;

(4) a summary of matters referred to prosecutive authorities and the prosecutions and convictions which have resulted;

(5) a summary of each report made to the head of the establishment under section 406(c)(2) of this title during the reporting period;

(6) a listing, subdivided according to subject matter, of each audit report, inspection report, and evaluation report issued by the Office during the reporting period and for each report, where applicable, the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) and the dollar value of recommendations that funds be put to better use;

(7) a summary of each particularly significant report;

(8) statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs), for reports—

(A) for which no management decision had been made by the commencement of the reporting period;

(B) which were issued during the reporting period;

(C) for which a management decision was made during the reporting period, including—

(i) the dollar value of disallowed costs; and

(ii) the dollar value of costs not disallowed; and

(D) for which no management decision has been made by the end of the reporting period;

(9) statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of recommendations that funds be put to better use by management, for reports—

(A) for which no management decision had been made by the commencement of the reporting period;

(B) which were issued during the reporting period;

(C) for which a management decision was made during the reporting period, including—

(i) the dollar value of recommendations that were agreed to by management; and

(ii) the dollar value of recommendations that were not agreed to by management; and

(D) for which no management decision has been made by the end of the reporting period;

(10) a summary of each audit report, inspection report, and evaluation report issued before the commencement of the reporting period—

(A) for which no management decision has been made by the end of the reporting period (including the date and title of each such report), an explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision on each such report;

(B) for which no establishment comment was returned within 60 days of providing the report to the establishment; and

(C) for which there are any outstanding unimplemented recommendations, including the aggregate potential cost savings of those recommendations;

(11) a description and explanation of the reasons for any significant revised management decision made during the reporting period;

(12) information concerning any significant management decision with which the Inspector General is in disagreement;

(13) the information described under section 804(b) of the Federal Financial Management Improvement Act of 1996 (Public Law 104-208, §101(f) [title VIII], 31 U.S.C. 3512 note);

(14)(A) an appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or

(B) if no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General;

(15) a list of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete;

(16) a list of any peer reviews conducted by the Inspector General of another Office of the Inspector General during the reporting period, including a list of any outstanding recommendations made from any previous peer review (including any peer review conducted before the reporting period) that remain outstanding or have not been fully implemented;

(17) statistical tables showing—

(A) the total number of investigative reports issued during the reporting period;

(B) the total number of persons referred to the Department of Justice for criminal prosecution during the reporting period;

(C) the total number of persons referred to State and local prosecuting authorities for criminal prosecution during the reporting period; and

(D) the total number of indictments and criminal informations during the reporting period that resulted from any prior referral to prosecuting authorities;

(18) a description of the metrics used for developing the data for the statistical tables under paragraph (17);

(19) a report on each investigation conducted by the Office involving a senior Government

employee where allegations of misconduct were substantiated, including the name of the senior government official (as defined by the department or agency) if already made public by the Office, and a detailed description of—

(A) the facts and circumstances of the investigation; and

(B) the status and disposition of the matter, including—

(i) if the matter was referred to the Department of Justice, the date of the referral; and

(ii) if the Department of Justice declined the referral, the date of the declination;

(20)(A) a detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation; and

(B) what, if any, consequences the establishment actually imposed to hold the official described in subparagraph (A) accountable;

(21) a detailed description of any attempt by the establishment to interfere with the independence of the Office, including—

(A) with budget constraints designed to limit the capabilities of the Office; and

(B) incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of the establishment for such action; and

(22) detailed descriptions of the particular circumstances of each—

(A) inspection, evaluation, and audit conducted by the Office that is closed and was not disclosed to the public; and

(B) investigation conducted by the Office involving a senior Government employee that is closed and was not disclosed to the public.

(c) FURNISHING SEMIANNUAL REPORTS TO HEAD OF ESTABLISHMENT AND CONGRESS.—Semiannual reports of each Inspector General shall be furnished to the head of the establishment involved not later than April 30 and October 31 of each year and shall be transmitted by the head of the establishment to the appropriate committees or subcommittees of the Congress within 30 days after receipt of the report, together with a report by the head of the establishment containing—

(1) any comments the head of the establishment determines appropriate;

(2) statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of disallowed costs, for reports—

(A) for which final action had not been taken by the commencement of the reporting period;

(B) on which management decisions were made during the reporting period;

(C) for which final action was taken during the reporting period, including—

(i) the dollar value of disallowed costs that were recovered by management through collection, offset, property in lieu of cash, or otherwise; and

(ii) the dollar value of disallowed costs that were written off by management; and

(D) for which no final action has been taken by the end of the reporting period;

(3) statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of recommendations that funds be put to better use by management agreed to in a management decision, for reports—

(A) for which final action had not been taken by the commencement of the reporting period;

(B) on which management decisions were made during the reporting period;

(C) for which final action was taken during the reporting period, including—

(i) the dollar value of recommendations that were actually completed; and

(ii) the dollar value of recommendations that management has subsequently concluded should not or could not be implemented or completed; and

(D) for which no final action has been taken by the end of the reporting period;

(4) whether the establishment entered into a settlement agreement with the official described in subsection (b)(20)(A), which shall be reported regardless of any confidentiality agreement relating to the settlement agreement; and

(5) a statement with respect to audit reports on which management decisions have been made but final action has not been taken, other than audit reports on which a management decision was made within the preceding year, containing—

(A) a list of such audit reports and the date each such report was issued;

(B) the dollar value of disallowed costs for each report;

(C) the dollar value of recommendations that funds be put to better use agreed to by management for each report; and

(D) an explanation of the reasons final action has not been taken with respect to each audit report,

except that the statement may exclude any audit reports that are under formal administrative or judicial appeal or upon which management of an establishment has agreed to pursue a legislative solution, but the statement shall identify the number of reports in each category so excluded.

(d) REPORTS AVAILABLE TO PUBLIC.—Within 60 days of the transmission of the semiannual reports of each Inspector General to Congress, the head of each establishment shall make copies of the report available to the public upon request and at a reasonable cost. Within 60 days after the transmission of the semiannual reports of each establishment head to Congress, the head of each establishment shall make copies of the report available to the public upon request and at a reasonable cost.

(e) REPORTING SERIOUS PROBLEMS, ABUSES, OR DEFICIENCIES.—Each Inspector General shall report immediately to the head of the establishment involved whenever the Inspector General becomes aware of particularly serious or flagrant problems, abuses, or deficiencies relating

to the administration of programs and operations of the establishment. The head of the establishment shall transmit any such report to the appropriate committees or subcommittees of Congress within 7 calendar days, together with a report by the head of the establishment containing any comments the establishment head deems appropriate.

(f) LIMITATION ON PUBLIC DISCLOSURE OF INFORMATION.—

(1) IN GENERAL.—Nothing in this section shall be construed to authorize the public disclosure of information that is—

(A) specifically prohibited from disclosure by any other provision of law;

(B) specifically required by Executive order to be protected from disclosure in the interest of national defense or national security or in the conduct of foreign affairs; or

(C) a part of an ongoing criminal investigation.

(2) CRIMINAL INVESTIGATION INFORMATION IN PUBLIC RECORDS.—Notwithstanding paragraph (1)(C), any report under this section may be disclosed to the public in a form which includes information with respect to a part of an ongoing criminal investigation if such information has been included in a public record.

(3) NO AUTHORIZATION TO WITHHOLD INFORMATION FROM CONGRESS.—Except to the extent and in the manner provided under section 6103(f) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(f)), nothing in this section or in any other provision of this chapter shall be construed to authorize or permit the withholding of information from Congress, or from any committee or subcommittee of Congress.

(4) PROVISION OF INFORMATION TO MEMBERS OF CONGRESS.—Subject to any other provision of law that would otherwise prohibit disclosure of such information, the information described in paragraph (1) may be provided to any Member of Congress upon request.

(5) PROTECTION OF PERSONALLY IDENTIFIABLE INFORMATION OF WHISTLEBLOWERS.—An Office may not provide to Congress or the public any information that reveals the personally identifiable information of a whistleblower under this section unless the Office first obtains the consent of the whistleblower.

(Pub. L. 117–286, § 3(b), Dec. 27, 2022, 136 Stat. 4212.)

AMENDMENTS NOT SHOWN IN TEXT

This section was derived from section 5 of the Inspector General Act of 1978, Pub. L. 95–452, which was set out in the former Appendix to this title, and as it existed as of Oct. 19, 2021. Section 5 of Pub. L. 95–452 was amended by Pub. L. 117–263, div. E, title LII, §§ 5235, 5241, 5272(1), 5273(2), 5274(a), Dec. 23, 2022, 136 Stat. 3236, 3237, 3239, 3241, 3244, prior to being repealed and reenacted as this section by Pub. L. 117–286, §§ 3(b), 7, Dec. 27, 2022, 136 Stat. 4212, 4361. For applicability of those amendments to this section, see section 5(b) of Pub. L. 117–286, set out in a Transitional and Savings Provisions note preceding section 101 of this title. Section 5 of Pub. L. 95–452 was amended as follows:

(1) in subsection (a) [enacted by Pub. L. 117–286 as subsection (b) of this section]—

(A) by striking paragraphs (1) through (12) and inserting the following:

“(1) a description of significant problems, abuses, and deficiencies relating to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action made by the Office;

“(2) an identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential costs savings associated with the recommendation;

“(3) a summary of significant investigations closed during the reporting period;

“(4) an identification of the total number of convictions during the reporting period resulting from investigations;

“(5) information regarding each audit, inspection, or evaluation report issued during the reporting period, including—

“(A) a listing of each audit, inspection, or evaluation;

“(B) if applicable, the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) and the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period;

“(6) information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period;”;

(B) by redesignating paragraphs (13) through (22) as paragraphs (7) through (16), respectively;

(C) by amending paragraph (13), as so redesignated, to read as follows:

“(13) a report on each investigation conducted by the Office where allegations of misconduct were substantiated involving a senior Government employee or senior official (as defined by the Office) if the establishment does not have senior Government employees, which shall include—

“(A) the name of the senior Government employee, if already made public by the Office; and

“(B) a detailed description of—

“(i) the facts and circumstances of the investigation; and

“(ii) the status and disposition of the matter, including—

“(I) if the matter was referred to the Department of Justice, the date of the referral; and

“(II) if the Department of Justice declined the referral, the date of the declination;”;

and

(D) by amending paragraph (15), as so redesignated, to read as follows:

“(15) information related to interference by the establishment, including—

“(A) a detailed description of any attempt by the establishment to interfere with the independence of the Office, including—

“(i) with budget constraints designed to limit the capabilities of the Office; and

“(ii) incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly de-

layed access to information, including the justification of the establishment for such action; and

“(B) a summary of each report made to the head of the establishment under section 6(c)(2) during the reporting period;”;

(2) in subsection (b) [enacted by Pub. L. 117-286 as subsection (c) of this section]—

(A) in the matter preceding paragraph (1), by striking “committees or subcommittees of the Congress” and inserting “congressional committees”;

(B) by striking paragraphs (2) and (3) and inserting the following:

“(2) where final action on audit, inspection, and evaluation reports had not been taken before the commencement of the reporting period, statistical tables showing—

“(A) with respect to management decisions—

“(i) for each report, whether a management decision was made during the reporting period;

“(ii) if a management decision was made during the reporting period, the dollar value of disallowed costs and funds to be put to better use as agreed to in the management decision; and

“(iii) total number of reports where a management decision was made during the reporting period and the total corresponding dollar value of disallowed costs and funds to be put to better use as agreed to in the management decision; and

“(B) with respect to final actions—

“(i) whether, if a management decision was made before the end of the reporting period, final action was taken during the reporting period;

“(ii) if final action was taken, the dollar value of—

“(I) disallowed costs that were recovered by management through collection, offset, property in lieu of cash, or otherwise;

“(II) disallowed costs that were written off by management;

“(III) disallowed costs and funds to be put to better use not yet recovered or written off by management;

“(IV) recommendations that were completed; and

“(V) recommendations that management has subsequently concluded should not or could not be implemented or completed; and

“(iii) total number of reports where final action was not taken and total number of reports where final action was taken, including the total corresponding dollar value of disallowed costs and funds to be put to better use as agreed to in the management decisions;”;

(C) by redesignating paragraph (4) as paragraph (3);

(D) in paragraph (3), as so redesignated, by striking “subsection (a)(20)(A)” [enacted by Pub. L. 117-286 as “subsection (b)(20)(A)”] and inserting “subsection (a)(14)(A)” [probably should be “subsection (b)(14)(A)”]; and

(E) by striking paragraph (5) and inserting the following:

“(4) a statement explaining why final action has not been taken with respect to each audit, in-

spection, and evaluation report in which a management decision has been made but final action has not yet been taken, except that such statement—

“(A) may exclude reports if—

“(i) a management decision was made within the preceding year; or

“(ii) the report is under formal administrative or judicial appeal or management of the establishment has agreed to pursue a legislative solution; and

“(B) shall identify the number of reports in each category so excluded.”;

(3) in subsection (d) [enacted by Pub. L. 117-286 as subsection (e) of this section], by striking “committees or subcommittees of Congress” and inserting “congressional committees”;

(4) by redesignating subsections (e) and (f) [enacted by Pub. L. 117-286 as subsections (f) and (a) of this section, respectively] as subsections (g) and (h), respectively, and by inserting after subsection (d) the following:

“(e) ADDITIONAL REPORTS.—

“(1) REPORT TO INSPECTOR GENERAL.—The Chairperson of the Integrity Committee of the Council of the Inspectors General on Integrity and Efficiency shall, immediately whenever the Chairperson of the Integrity Committee becomes aware of particularly serious or flagrant problems, abuses, or deficiencies relating to the administration of programs and operations of an Office of Inspector General for which the Integrity Committee may receive, review, and refer for investigation allegations of wrongdoing under section 11(d), submit a report to the Inspector General who leads the Office at which the serious or flagrant problems, abuses, or deficiencies were alleged.

“(2) REPORT TO PRESIDENT, CONGRESS, AND THE ESTABLISHMENT.—Not later than 7 days after the date on which an Inspector General receives a report submitted under paragraph (1), the Inspector General shall submit to the President, the appropriate congressional committees, and the head of the establishment—

“(A) the report received under paragraph (1); and

“(B) a report by the Inspector General containing any comments the Inspector General determines appropriate.”;

(5) by inserting after subsection (e), as added by section “5625” of title LII of Pub. L. 117-263 [probably should be section “5235”], the following:

“(f)(1) Except as provided in paragraph (2), not later than 15 days after an Inspector General is removed, placed on paid or unpaid nonduty status, or transferred to another position or location within an establishment, the officer or employee performing the functions and duties of the Inspector General temporarily in an acting capacity shall submit to the appropriate congressional committees information regarding work being conducted by the Office as of the date on which the Inspector General was removed, placed on paid or unpaid non-duty status, or transferred, which shall include—

“(A) for each investigation—

“(i) the type of alleged offense;

“(ii) the fiscal quarter in which the Office initiated the investigation;

“(iii) the relevant Federal agency, including the relevant component of that Federal agency for any Federal agency listed in section 901(b) of title 31, United States Code, under investigation or affiliated with the individual or entity under investigation; and

“(iv) whether the investigation is administrative, civil, criminal, or a combination thereof, if known; and

“(B) for any work not described in subparagraph (A)—

“(i) a description of the subject matter and scope;

“(ii) the relevant agency, including the relevant component of that Federal agency, under review;

“(iii) the date on which the Office initiated the work; and

“(iv) the expected time frame for completion.

“(2) With respect to an inspector general of an element of the intelligence community specified in section 8G(d)(2) of the Inspector General Act of 1978 (5 U.S.C. App.), the submission required by paragraph (1) shall only be made to the committees of Congress specified in section 8G(d)(2)(E).” [section 8G(d)(2) of the Inspector General Act of 1978 restated by Pub. L. 117–286 as section 415(d)(2) of this title];

(6) by adding at the end of subsection (g) [corresponding to subsection (f) of this section], as redesignated by section “5625” of title LII of Pub. L. 117–263 [probably should be section “5235”] the following:

“(6)(A) Except as provided in subparagraph (B), if an audit, evaluation, inspection, or other non-investigative report prepared by an Inspector General specifically identifies a specific non-governmental organization or business entity, whether or not the non-governmental organization or business entity is the subject of that audit, evaluation, inspection, or non-investigative report—

“(i) the Inspector General shall notify the non-governmental organization or business entity;

“(ii) the non-governmental organization or business entity shall have—

“(I) 30 days to review the audit, evaluation, inspection, or non-investigative report beginning on the date of publication of the audit, evaluation, inspection, or non-investigative report; and

“(II) the opportunity to submit a written response for the purpose of clarifying or providing additional context as it directly relates to each instance wherein an audit, evaluation, inspection, or non-investigative report specifically identifies that non-governmental organization or business entity; and

“(iii) if a written response is submitted under clause (ii)(II) within the 30-day period described in clause (ii)(I)—

“(I) the written response shall be attached to the audit, evaluation, inspection, or non-investigative report; and

“(II) in every instance where the report may appear on the public-facing website of the Inspector General, the website shall be updated in order to access a version of the audit, evaluation, inspection, or non-inves-

tigative report that includes the written response.

“(B) Subparagraph (A) shall not apply with respect to a non-governmental organization or business entity that refused to provide information or assistance sought by an Inspector General during the creation of the audit, evaluation, inspection, or non-investigative report.

“(C) An Inspector General shall review any written response received under subparagraph (A) for the purpose of preventing the improper disclosure of classified information or other non-public information, consistent with applicable laws, rules, and regulations, and, if necessary, redact such information.”; and

(7) by redesignating subsection (h) [corresponding to subsection (a) of this section], as redesignated by section “5625” of title LII of Pub. L. 117–263 [probably should be section “5235”], as subsection (i) and by inserting after subsection (g), as redesignated by section “5625” of title LII of Pub. L. 117–263 [probably should be section “5235”], the following:

“(h) If an Office has published any portion of the report or information required under subsection (a) to the website of the Office or on oversight.gov, the Office may elect to provide links to the relevant webpage or website in the report of the Office under subsection (a) in lieu of including the information in that report.” [subsection (a) restated by Pub. L. 117–286 as subsection (b) of this section]

For definition of “appropriate congressional committees” as seen in the above amendments by Pub. L. 117–263, see Amendments Not Shown in Text note set out under section 401 of this title.

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
405	5 U.S.C. App. (IGA § 5)	Pub. L. 95–452, § 5, Oct. 12, 1978, 92 Stat. 1103; Pub. L. 97–252, title XI, § 1117(c), Sept. 8, 1982, 96 Stat. 752; Pub. L. 100–504, title I, §§ 102(g), 106, Oct. 18, 1988, 102 Stat. 2521, 2525; Pub. L. 104–208, div. A, title I, § 101(f) [title VIII, § 805(c)], Sept. 30, 1996, 110 Stat. 3009–314, 3009–393; Pub. L. 110–409, § 12, Oct. 14, 2008, 122 Stat. 4315; Pub. L. 111–203, title IX, § 989C, July 21, 2010, 124 Stat. 1945; Pub. L. 114–317, §§ 4(c), 7(d)(2)(B), (C), Dec. 16, 2016, 130 Stat. 1600, 1606; Pub. L. 115–192, § 2(c), June 25, 2018, 132 Stat. 1503; Pub. L. 116–92, div. A, title XVII, § 1710, Dec. 20, 2019, 133 Stat. 1801.

In subsection (b)(6), the words “inspection report, and evaluation report” are substituted for “inspection reports, and evaluation reports” to correct typographical errors in the law.

In subsection (b)(10) (matter before subparagraph (A)), the words “inspection report, and evaluation report” are substituted for “inspection reports, and evaluation reports” to correct typographical errors in the law.

In subsection (b)(10), at the end of subparagraph (C), a semicolon is substituted for the period to correct a typographical error in the law.

In subsection (b)(13), the parenthetical “(Public Law 104–208, Sec. 101(f) [title VIII], 31 U.S.C. 3512 note)” is inserted after “section 804(b) of the Federal Financial Management Improvement Act of 1996” for clarity.

Editorial Notes**REFERENCES IN TEXT**

The General Schedule, referred to in subsec. (a)(6)(A), is set out under section 5332 of this title.

Commissioned officer pay grades O-6 and above, referred to in subsec. (a)(6)(B), is described in section 201 of Title 37, Pay and Allowances of the Uniformed Services, and is set out under section 5332 of this title.

Section 804(b) of the Federal Financial Management Improvement Act of 1996, referred to in subsec. (b)(13), is section 101(f) [title VIII, §804(b)] of title I of Pub. L. 104-208, Sept. 30, 1996, 110 Stat. 3009-314, 3009-392, which is set out in a note under section 3512 of Title 31, Money and Finance.

Statutory Notes and Related Subsidiaries**RETROACTIVE APPLICABILITY**

Pub. L. 117-263, div. E, title LII, §5274(b), Dec. 23, 2022, 136 Stat. 3245, provided that: “During the 30-day period beginning on the date of enactment of this Act [Dec. 23, 2022]—

“(1) the amendment made by subsection (a) [adding par. (6) to section 5(g) of Pub. L. 95-452 (restated as subsec. (f) of this section), see Amendments Not Shown in Text note above] shall apply upon the request of a non-governmental organization or business entity named in an audit, evaluation, inspection, or other non-investigative report prepared on or after January 1, 2019; and

“(2) any written response submitted under clause (iii) of section 5(g)(6)(A) of the Inspector General Act of 1978 (5 U.S.C. App.), as added by subsection (a), with respect to such an audit, evaluation, inspection, or other non-investigative report shall attach to the original report in the manner described in that clause.”

CORRECTIVE RESPONSES BY HEADS OF CERTAIN ESTABLISHMENTS TO DEFICIENCIES IDENTIFIED BY INSPECTORS GENERAL

Pub. L. 111-203, title IX, §989H, July 21, 2010, 124 Stat. 1948, provided that: “The Chairman of the Board of Governors of the Federal Reserve System, the Chairman of the Commodity Futures Trading Commission, the Chairman of the National Credit Union Administration, the Director of the Pension Benefit Guaranty Corporation, and the Chairman of the Securities and Exchange Commission shall each—

“(1) take action to address deficiencies identified by a report or investigation of the Inspector General of the establishment concerned; or

“(2) certify to both Houses of Congress that no action is necessary or appropriate in connection with a deficiency described in paragraph (1).”

DISCLOSURE OF GOVERNMENT CONTRACTOR AUDIT FINDINGS

Pub. L. 110-181, div. A, title VIII, §845, Jan. 28, 2008, 122 Stat. 240, as amended by Pub. L. 117-286, §4(b)(8), Dec. 27, 2022, 136 Stat. 4343, provided that:

“(a) **REQUIRED ANNEX ON SIGNIFICANT AUDIT FINDINGS.**—

“(1) **IN GENERAL.**—Each Inspector General appointed under chapter 4 of title 5, United States Code, shall submit, as part of the semiannual report submitted to Congress pursuant to section 5 of such Act, an annex on final, completed contract audit reports issued to the contracting activity containing significant audit findings issued during the period covered by the semiannual report concerned.

“(2) **ELEMENTS.**—Such annex shall include—

“(A) a list of such contract audit reports;

“(B) for each audit report, a brief description of the nature of the significant audit findings in the report; and

“(C) for each audit report, the specific amounts of costs identified as unsupported, questioned, or disallowed.

“(3) **INFORMATION EXEMPT FROM PUBLIC DISCLOSURE.**—(A) Nothing in this subsection shall be construed to require the release of information to the public that is exempt from public disclosure under section 552(b) of title 5, United States Code.

“(B) For each element required by paragraph (2), the Inspector General concerned shall note each instance where information has been redacted in accordance with the requirements of section 552(b) of title 5, United States Code, and submit an unredacted annex to the committees listed in subsection (d)(2) within 7 days after the issuance of the semiannual report.

“(b) **DEFENSE CONTRACT AUDIT AGENCY INCLUDED.**—For purposes of subsection (a), audits of the Defense Contract Audit Agency shall be included in the annex provided by the Inspector General of the Department of Defense if they include significant audit findings.

“(c) **EXCEPTION.**—Subsection (a) shall not apply to an Inspector General if no audits described in such subsection were issued during the covered period.

“(d) **SUBMISSION OF INDIVIDUAL AUDITS.**—

“(1) **REQUIREMENT.**—The head of each Federal department or agency shall provide, within 14 days after a request in writing by the chairman or ranking member of any committee listed in paragraph (2), a full and unredacted copy of any audit described in subsection (a). Such copy shall include an identification of information in the audit exempt from public disclosure under section 552(b) of title 5, United States Code.

“(2) **COMMITTEES.**—The committees listed in this paragraph are the following:

“(A) The Committee on Oversight and Government Reform [now Committee on Oversight and Accountability] of the House of Representatives.

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

“(C) The Committees on Appropriations of the House of Representatives and the Senate.

“(D) With respect to the Department of Defense and the Department of Energy, the Committees on Armed Services of the Senate and House of Representatives.

“(E) The Committees of primary jurisdiction over the agency or department to which the request is made.

“(e) **CLASSIFIED INFORMATION.**—Nothing in this section shall be interpreted to require the handling of classified information or information relating to intelligence sources and methods in a manner inconsistent with any law, regulation, executive order, or rule of the House of Representatives or of the Senate relating to the handling or protection of such information.

“(f) **DEFINITIONS.**—In this section:

“(1) **SIGNIFICANT AUDIT FINDINGS.**—The term ‘significant audit findings’ includes—

“(A) unsupported, questioned, or disallowed costs in an amount in excess of \$10,000,000; or

“(B) other findings that the Inspector General of the agency or department concerned determines to be significant.

“(2) **CONTRACT.**—The term ‘contract’ includes a contract, an order placed under a task or delivery order contract, or a subcontract.”

PROMPT MANAGEMENT DECISIONS AND IMPLEMENTATION OF AUDIT RECOMMENDATIONS

Pub. L. 103-355, title VI, §6009, Oct. 13, 1994, 108 Stat. 3367, as amended by Pub. L. 104-106, div. A, title VIII, §810, Feb. 10, 1996, 110 Stat. 394; Pub. L. 117-286, §4(b)(9), Dec. 27, 2022, 136 Stat. 4343, provided that:

“(a) **MANAGEMENT DECISIONS.**—(1) The head of a Federal agency shall make management decisions on all findings and recommendations set forth in an audit report of the inspector general of the agency within a maximum of six months after the issuance of the report.

“(2) The head of a Federal agency shall make management decisions on all findings and recommendations

set forth in an audit report of any auditor from outside the Federal Government within a maximum of six months after the date on which the head of the agency receives the report.

“(b) COMPLETION OF FINAL ACTION.—The head of a Federal agency shall complete final action on each management decision required with regard to a recommendation in an inspector general’s report under subsection (a)(1) within 12 months after the date of the inspector general’s report. If the head of the agency fails to complete final action with regard to a management decision within the 12-month period, the inspector general concerned shall identify the matter in each of the inspector general’s semiannual reports pursuant to section 405(b)(3) of title 5, United States Code, until final action on the management decision is completed.”

§ 406. Authority of Inspector General

(a) IN GENERAL.—In addition to the authority otherwise provided by this chapter, each Inspector General, in carrying out the provisions of this chapter, is authorized—

(1)(A) to have timely access to all records, reports, audits, reviews, documents, papers, recommendations, or other materials available to the applicable establishment which relate to the programs and operations with respect to which that Inspector General has responsibilities under this chapter;

(B) to have access under subparagraph (A) notwithstanding any other provision of law, except pursuant to any provision of law enacted by Congress that expressly—

(i) refers to the Inspector General; and

(ii) limits the right of access of the Inspector General; and

(C) except as provided in subsection (i), with regard to Federal grand jury materials protected from disclosure pursuant to rule 6(e) of the Federal Rules of Criminal Procedure, to have timely access to such information if the Attorney General grants the request in accordance with subsection (h);

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

(3) to request such information or assistance as may be necessary for carrying out the duties and responsibilities provided by this chapter from any Federal, State, or local governmental agency or unit thereof;

(4) to require by subpoena the production of all information, documents, reports, answers, records, accounts, papers, and other data in any medium (including electronically stored information), as well as any tangible thing and documentary evidence necessary in the performance of the functions assigned by this chapter, which subpoena, in the case of contumacy or refusal to obey, shall be enforceable by order of any appropriate United States district court, but procedures other than subpoenas shall be used by the Inspector General to obtain documents and information from Federal agencies;

(5) to administer to or take from any person an oath, affirmation, or affidavit, whenever necessary in the performance of the functions assigned by this chapter, which oath, affirma-

tion, or affidavit when administered or taken by or before an employee of an 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) to have direct and prompt access to the head of the establishment involved when necessary for any purpose pertaining to the performance of functions and responsibilities under this chapter;

(7) to select, appoint, and employ such officers and employees as may be necessary for carrying out the functions, powers, and duties of the Office subject to the provisions of this title, governing appointments in the competitive service, and the provisions of chapter 51 and subchapter III of chapter 53 of this title relating to classification and General Schedule pay rates;

(8) to obtain services as authorized by section 3109 of this title, at daily rates not to exceed the maximum rate payable under section 5376 of this title; and

(9) to the extent and in such amounts as may be provided in advance by appropriations Acts, to enter into contracts and other arrangements for audits, studies, analyses, and other services with public agencies and with private persons, and to make such payments as may be necessary to carry out the provisions of this chapter.

(b) PUBLIC DISCLOSURE OTHERWISE PROHIBITED BY LAW.—Nothing in this section shall be construed as authorizing an Inspector General to publicly disclose information otherwise prohibited from disclosure by law.

(c) REQUESTS FOR INFORMATION.—

(1) COMPLIANCE IN GENERAL.—Upon request of an Inspector General for information or assistance under subsection (a)(3), the head of any Federal agency involved shall, insofar as is practicable and not in contravention of any existing statutory restriction or regulation of the Federal agency from which the information is requested, furnish to the Inspector General, or to an authorized designee, the requested information or assistance.

(2) UNREASONABLE REFUSAL.—Whenever information or assistance requested under subsection (a)(1) or (a)(3) is, in the judgment of an Inspector General, unreasonably refused or not provided, the Inspector General shall report the circumstances to the head of the establishment involved without delay.

(d) OFFICE SPACE AND SUPPLIES.—Each head of an establishment shall provide the Office within the establishment with appropriate and adequate office space at central and field office locations of the establishment, together with such equipment, office supplies, and communications facilities and services as may be necessary for the operation of the offices, and shall provide necessary maintenance services for the offices and the equipment and facilities provided.

(e) APPLYING CERTAIN PROVISIONS.—

(1) EACH OFFICE CONSIDERED SEPARATE AGENCY.—

(A) For purposes of applying the provisions of law identified in subparagraph (B)—