

108TH CONGRESS
1ST SESSION

S. 1567

AN ACT

To amend title 31, United States Code, to improve the financial accountability requirements applicable to the Department of Homeland Security, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Department of Home-
5 land Security Financial Accountability Act”.

1 **SEC. 2. CHIEF FINANCIAL OFFICER OF THE DEPARTMENT**
2 **OF HOMELAND SECURITY.**

3 (a) IN GENERAL.—Section 901(b)(1) of title 31,
4 United States Code, is amended—

5 (1) by redesignating subparagraphs (G)
6 through (P) as subparagraphs (H) through (Q), re-
7 spectively; and

8 (2) by inserting after subparagraph (F) the fol-
9 lowing:

10 “(G) The Department of Homeland Security.”.

11 (b) APPOINTMENT OR DESIGNATION OF CFO.—The
12 President shall appoint or designate a Chief Financial Of-
13 ficer of the Department of Homeland Security under the
14 amendment made by subsection (a) by not later than 180
15 days after the date of the enactment of this Act.

16 (c) CONTINUED SERVICE OF CURRENT OFFICIAL.—
17 The individual serving as Chief Financial Officer of the
18 Department of Homeland Security immediately before the
19 enactment of this Act may continue to serve in that posi-
20 tion until the date of the confirmation or designation, as
21 applicable (under section 901(a)(1)(B) of title 31, United
22 States Code), of a successor under the amendment made
23 by subsection (a).

24 (d) CONFORMING AMENDMENTS.—

1 (1) HOMELAND SECURITY ACT OF 2002.—The
2 Homeland Security Act of 2002 (Public Law 107–
3 296) is amended—

4 (A) in section 103 (6 U.S.C. 113)—

5 (i) in subsection (d) by striking para-
6 graph (4), and redesignating paragraph
7 (5) as paragraph (4);

8 (ii) by redesignating subsection (e) as
9 subsection (f); and

10 (iii) by inserting after subsection (d)
11 the following:

12 “(e) CHIEF FINANCIAL OFFICER.—There shall be in
13 the Department a Chief Financial Officer, as provided in
14 chapter 9 of title 31, United States Code.”; and

15 (B) in section 702 (6 U.S.C. 342) by strik-
16 ing “shall report” and all that follows through
17 the period and inserting “shall perform func-
18 tions as specified in chapter 9 of title 31,
19 United States Code.”.

20 (2) FEMA.—Section 901(b)(2) of title 31,
21 United States Code, is amended by striking subpara-
22 graph (B), and by redesignating subparagraphs (C)
23 through (H) as subparagraphs (B) through (G), re-
24 spectively.

1 **SEC. 3. FUNCTIONS OF CHIEF FINANCIAL OFFICER OF THE**
2 **DEPARTMENT OF HOMELAND SECURITY.**

3 (a) PERFORMANCE AND ACCOUNTABILITY RE-
4 PORTS.—Section 3516 of title 31, United States Code, is
5 amended by adding at the end the following:

6 “(f) The Secretary of Homeland Security—

7 “(1) shall for each fiscal year submit a per-
8 formance and accountability report under subsection
9 (a) that incorporates the program performance re-
10 port under section 1116 of this title for the Depart-
11 ment of Homeland Security; and

12 “(2) shall include in each performance and ac-
13 countability report an audit opinion of the Depart-
14 ment’s internal controls over its financial report-
15 ing.”.

16 (b) IMPLEMENTATION OF AUDIT OPINION REQUIRE-
17 MENT.—The Secretary of Homeland Security shall include
18 audit opinions in performance and accountability reports
19 under section 3516(f) of title 31, United States Code, as
20 amended by subsection (a), only for fiscal years after fiscal
21 year 2004.

22 (c) ASSERTION OF INTERNAL CONTROLS.—The Sec-
23 retary of Homeland Security shall include in the perform-
24 ance and accountability report for fiscal year 2004 sub-
25 mitted by the Secretary under section 3516(f) of title 31,
26 United States Code, an assertion of the internal controls

1 that apply to financial reporting by the Department of
2 Homeland Security.

3 **SEC. 4. AUTHORIZATION OF APPROPRIATIONS.**

4 There are authorized to be appropriated to the Sec-
5 retary of Homeland Security such sums as are necessary
6 to carry out this Act.

 Passed the Senate November 21, 2003.

Attest:

Secretary.

108TH CONGRESS
1ST SESSION

S. 1567

AN ACT

To amend title 31, United States Code, to improve the financial accountability requirements applicable to the Department of Homeland Security, and for other purposes.