

108TH CONGRESS  
2D SESSION

# S. 2757

To provide for certain financial reporting requirements to apply to the judicial branch of the Federal Government, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

JULY 22, 2004

Mr. FITZGERALD introduced the following bill; which was read twice and referred to the Committee on the Judiciary

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## A BILL

To provide for certain financial reporting requirements to apply to the judicial branch of the Federal Government, 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 “Judicial Branch Fi-  
5       nancial Accountability Act of 2004”.

6       **SEC. 2. FEDERAL JUDICIARY.**

7       (a) IN GENERAL.—The Federal Judiciary shall annu-  
8       ally have independently audited financial statements pre-  
9       pared for fiscal year 2005, and each fiscal year thereafter,

1 covering all the accounts and associated activities of the  
2 judicial branch.

3 (b) SEPARATE STATEMENTS.—The Judicial Con-  
4 ference of the United States shall determine whether to  
5 have separate financial statements for the—

6 (1) Supreme Court of the United States;

7 (2) United States Court of Appeals for the Fed-  
8 eral Circuit;

9 (3) United States Court of International Trade;

10 (4) Administrative Office of the United States  
11 Courts;

12 (5) Federal Judicial Center;

13 (6) Judicial retirement funds;

14 (7) United States Sentencing Commission; or

15 (8) other courts or services paid from the ap-  
16 propriations for “Courts of Appeals, District Courts,  
17 and Other Judicial Services”.

18 **SEC. 3. PREPARATION AND AUDIT OF STATEMENTS.**

19 (a) PREPARATION.—The Administrative Office of the  
20 United States Courts shall prepare the financial state-  
21 ments required by this Act in accordance with United  
22 States generally accepted accounting principles.

23 (b) AUDIT.—

24 (1) IN GENERAL.—The Judicial Conference of  
25 the United States shall provide, by contract, for an

1 independent auditor to audit the financial state-  
2 ments required by this Act in accordance with gen-  
3 erally accepted government auditing standards.

4 (2) REPORT.—Not later than 45 days after the  
5 end of the defined fiscal year, whether calendar or  
6 fiscal, and each year thereafter, the Administrative  
7 Office of the United States Courts shall complete  
8 and submit an independently audited financial state-  
9 ment that shall be—

10 (A) available to the public; and

11 (B) submitted to—

12 (i) the Committee on the Judiciary of  
13 the Senate and the Committee on Govern-  
14 mental Affairs of the Senate; and

15 (ii) the Committee on the Judiciary of  
16 the House of Representatives and the  
17 Committee on Government Reform of the  
18 House of Representatives.

19 **SEC. 4. REPORT.**

20 (a) IN GENERAL.—Not later than 90 days after the  
21 date of enactment of this Act, a report described under  
22 subsection (b) shall be submitted by the Judicial Con-  
23 ference to—

1           (1) the Committee on the Judiciary of the Sen-  
2       ate and the Committee on Governmental Affairs of  
3       the Senate; and

4           (2) the Committee on the Judiciary of the  
5       House of Representatives and the Committee on  
6       Government Reform of the House of Representa-  
7       tives.

8       (b) CONTENT.—The report under subsection (a) shall  
9       include—

10           (1) a plan for implementation of this Act; and

11           (2) recommendations, including legislative ac-  
12       tions and amendments to this Act, if necessary, to  
13       effectively carry out this Act.

14   **SEC. 5. AUTHORIZATION OF APPROPRIATIONS.**

15       There are authorized to be appropriated such sums  
16       as may be necessary to carry out this Act in fiscal year  
17       2005, and each fiscal year thereafter.

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