

(i) intensive Mandarin Chinese language training; and

(ii) courses in the politics, culture, and history of Taiwan, China, and the broader Indo-Pacific.

(C) Waiver of first-year training

The Department of State, in coordination with the American Institute in Taiwan and, as appropriate, the implementing partner, may waive any of the training required under paragraph (2) to the extent that a fellow has Mandarin language skills, knowledge of the topic described in subparagraph (B)(ii), or for other related reasons approved by the Department of State and the American Institute in Taiwan. If any of the training requirements are waived for a fellow serving a 2-year fellowship, the training portion of his or her fellowship may be shortened to the extent appropriate.

(D) Office; staffing

The implementing partner, in consultation with the Department of State and the American Institute in Taiwan, may maintain an office and at least 1 full-time staff member in Taiwan—

(i) to liaise with the American Institute in Taiwan and institutions of Taiwan; and

(ii) to serve as the primary in-country point of contact for the recipients of fellowships under this subchapter and their dependents.

(E) Other functions

The implementing partner may perform other functions in association with support of the Taiwan Fellowship Program, including logistical and administrative functions, as prescribed by the Department of State and the American Institute in Taiwan.

(4) Noncompliance

(A) In general

Any fellow who fails to comply with the requirements under this section shall reimburse the American Institute in Taiwan, or the appropriate United States Government agency for—

(i) the Federal funds expended for the fellow's participation in the fellowship, as set forth in subparagraphs (B) and (C); and

(ii) interest accrued on such funds (calculated at the prevailing rate).

(B) Full reimbursement

Any fellow who violates subparagraph (A) or (B) of paragraph (2) shall reimburse the American Institute in Taiwan, or the appropriate United States Government agency, in an amount equal to the sum of—

(i) all of the Federal funds expended for the fellow's participation in the fellowship; and

(ii) interest on the amount specified in subparagraph (A), which shall be calculated at the prevailing rate.

(C) Pro rata reimbursement

Any fellow who violates subparagraph (C) of paragraph (2) shall reimburse the American Institute in Taiwan, or the appropriate

United States Government agency, in an amount equal to the difference between—

(i) the amount specified in subparagraph (B); and

(ii) the product of—

(I) the amount the fellow received in compensation during the final year of the fellowship, including the value of any allowances and benefits received by the fellow; multiplied by

(II) the percentage of the period specified in paragraph (2)(C) during which the fellow did not remain employed by the Federal Government.

(f) Flexible fellowship duration

Notwithstanding any requirement under this section, the Secretary of State, in consultation with the American Institute in Taiwan and, as appropriate, the implementing partner, may award fellowships that have a duration of less than 2 years, and may alter the curriculum requirements under subsection (d) for such purposes.

(g) Sunset

The fellowship program under this subchapter shall terminate 7 years after December 23, 2022. (Pub. L. 117-263, div. E, title LV, §5530, Dec. 23, 2022, 136 Stat. 3326.)

Editorial Notes

REFERENCES IN TEXT

This chapter, referred to in subsec. (d)(2), was in the original "this subtitle", meaning subtitle A (§§5501-5540) of Pub. L. 117-263, div. E, title LV, Dec. 23, 2022, 136 Stat. 3292, known as the Taiwan Enhanced Resilience Act, which is classified principally to this chapter. For complete classification of subtitle A to the Code, see Short Title note set out under section 3351 of this title and Tables.

§ 3385. Reports and audits

(a) Annual report

Not later than 90 days after the selection of the first class of fellows under this subchapter, and annually thereafter for 7 years, the Department of State shall offer to brief the appropriate committees of Congress regarding the following issues:

(1) An assessment of the performance of the implementing partner in fulfilling the purposes of this subchapter.

(2) The names and sponsoring agencies of the fellows selected by the implementing partner and the extent to which such fellows represent the diversity of the United States.

(3) The names of the parliamentary offices, ministries, other agencies of Taiwan, and non-governmental institutions to which each fellow was assigned during the second year of the fellowship.

(4) Any recommendations, as appropriate, to improve the implementation of the Taiwan Fellowship Program, including added flexibility in the administration of the program.

(5) An assessment of the Taiwan Fellowship Program's value upon the relationship between the United States and Taiwan or the United States and Asian countries.

(b) Annual financial audit**(1) In general**

The financial records of any implementing partner shall be audited annually in accordance with generally accepted government auditing standards by independent certified public accountants or independent licensed public accountants who are certified or licensed by a regulatory authority of a State or another political subdivision of the United States.

(2) Location

Each audit under paragraph (1) shall be conducted at the place or places where the financial records of the implementing partner are normally kept.

(3) Access to documents

The implementing partner shall make available to the accountants conducting an audit under paragraph (1)—

(A) all books, financial records, files, other papers, things, and property belonging to, or in use by, the implementing partner that are necessary to facilitate the audit; and

(B) full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians.

(4) Report**(A) In general**

Not later than 270 days after the end of each fiscal year, the implementing partner shall provide a report of the audit conducted for such fiscal year under paragraph (1) to the Department of State and the American Institute in Taiwan.

(B) Contents

Each audit report shall—

(i) set forth the scope of the audit;

(ii) include such statements, along with the auditor's opinion of those statements, as may be necessary to present fairly the implementing partner's assets and liabilities, surplus or deficit, with reasonable detail;

(iii) include a statement of the implementing partner's income and expenses during the year; and

(iv) include a schedule of—

(I) all contracts and cooperative agreements requiring payments greater than \$5,000; and

(II) any payments of compensation, salaries, or fees at a rate greater than \$5,000 per year.

(C) Copies

Each audit report shall be produced in sufficient copies for distribution to the public.

(Pub. L. 117–263, div. E, title LV, §5531, Dec. 23, 2022, 136 Stat. 3329.)

§ 3386. Taiwan fellows on detail from Government service**(a) In general****(1) Detail authorized**

With the approval of the Secretary of State, an agency head may detail, for a period of not

more than 2 years, an employee of the agency of the United States Government who has been awarded a fellowship under this subchapter, to the American Institute in Taiwan for the purpose of assignment to Taiwan or an organization described in section 3384(d)(2)(B) of this title.

(2) Agreement

Each detailee shall enter into a written agreement with the Federal Government before receiving a fellowship, in which the fellow shall agree—

(A) to continue in the service of the sponsoring agency at the end of fellowship for a period of at least 4 years (or at least 2 years if the fellowship duration is 1 year or shorter) unless the detailee is involuntarily separated from the service of such agency; and

(B) to pay to the American Institute in Taiwan, or the United States Government agency, as appropriate, any additional expenses incurred by the Federal Government in connection with the fellowship if the detailee voluntarily separates from service with the sponsoring agency before the end of the period for which the detailee has agreed to continue in the service of such agency.

(3) Exception

The payment agreed to under paragraph (2)(B) may not be required from a detailee who leaves the service of the sponsoring agency to enter into the service of another agency of the United States Government unless the head of the sponsoring agency notifies the detailee before the effective date of entry into the service of the other agency that payment will be required under this subsection.

(b) Status as Government employee

A detailee—

(1) is deemed, for the purpose of preserving allowances, privileges, rights, seniority, and other benefits, to be an employee of the sponsoring agency;

(2) is entitled to pay, allowances, and benefits from funds available to such agency, which is deemed to comply with section 5536 of title 5; and

(3) may be assigned to a position with an entity described in section 3384(d)(2)(A) of this title if acceptance of such position does not involve—

(A) the taking of an oath of allegiance to another government; or

(B) the acceptance of compensation or other benefits from any foreign government by such detailee.

(c) Responsibilities of sponsoring agency**(1) In general**

The Federal agency from which a detailee is detailed should provide the fellow allowances and benefits that are consistent with Department of State Standardized Regulations or other applicable rules and regulations, including—

(A) a living quarters allowance to cover the cost of housing in Taiwan;

(B) a cost of living allowance to cover any possible higher costs of living in Taiwan;