

words “receiving the account” are substituted for “of their actual receipt at the proper office in Washington” to eliminate unnecessary words.

Subsection (b)(2) is substituted for “and quarterly and other accounts within twenty days after the period to which they relate” and “and sixty days in the case of quarterly and other accounts” because of the restatement.

In subsection (b)(3), the source provisions are combined to eliminate unnecessary words. The words “Notwithstanding paragraphs (1) and (2) of this subsection” are added for clarity. The words “monthly” in 31:80 and “quarterly” in 31:80c are omitted as unnecessary. The words “armed forces” are substituted for “Army” in 31:80 and 80a and “United States Navy, United States Marine Corps, and United States Coast Guard” in 31:80b for consistency with title 10. The Air Force is included because of sections 205(a) and 207(a) and (f) of the National Security Act of 1947 (ch. 343, 61 Stat. 501, 502) and sections 1 and 53 of the Act of August 10, 1956 (ch. 1041, 70A Stat. 488, 676).

In subsection (b)(4), the words “Notwithstanding paragraphs (1) and (2) of this subsection” are added for clarity. The words “United States marshals and other” are omitted as surplus. The words “in the Department of Justice at Washington, District of Columbia” are omitted because of the restatement.

In subsection (c), the words “whose accounts are in default”, “be required to”, “satisfactory”, “at the General Accounting Office or proper bureau”, and “proper” are omitted as surplus. The words “after the time required by subsection (b) of this section” are substituted for “thereafter” for clarity.

In subsection (d), the word “agency” is substituted for “departments” because of the definition of “agency” in section 102 of the revised title. The word “may” is substituted for “Nothing contained in this section shall, however, be construed to restrain . . . from” to eliminate unnecessary words. The words “about the agency” are substituted for “from the officer or agent, subject to the control of such heads of departments” for clarity.

In subsection (e)(1), the words “if an account from which the advance is to be made is not submitted to the Comptroller General within the time required by subsection (b) of this section” are substituted for “Should there be any delinquency in this regard” for clarity.

In subsection (e)(2), the 1st sentence is substituted for 31:78(3d sentence), and the words “If an account is not submitted to the Comptroller General on time under subsection (b)” are substituted for “Should there be a delay by the administrative departments beyond the aforesaid twenty or sixty days in transmitting accounts”, for clarity and to eliminate unnecessary words. The words “District of Columbia” are substituted for “seat of Government” for consistency. The words “in the particular case” and “of money requested” are omitted as surplus.

§ 3523. General audit authority of the Comptroller General

(a) Except as specifically provided by law, the Comptroller General shall audit the financial transactions of each agency. In deciding on auditing procedures and the extent to which records are to be inspected, the Comptroller General shall consider generally accepted auditing principles, including the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices of each agency.

(b) The Comptroller General shall audit the Architect of the Capitol at times the Comptroller General considers appropriate. Section 716 of this title applies to the Architect in conducting the audit. The Comptroller General

shall report the results of the audit to Congress. Each report shall be printed as a Senate document.

(c)(1) When the Comptroller General decides an audit shall be conducted at a place at which the records of an executive agency or the Architect of the Capitol are usually kept, the Comptroller General may require the head of the agency or the Architect to keep any part of an account of an accountable official or of a record required to be submitted to the Comptroller General. The Comptroller General may require records be kept under conditions and for a period of not more than 10 years specified by the Comptroller General. However, the Comptroller General and the head of the agency or the Architect may agree on a longer period.

(2) The Comptroller General and the head of an agency in the legislative or judicial branch of the United States Government (except the Architect) may agree to apply this subsection to the agency.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 962.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
3523(a)	31:67(a).	Sept. 12, 1950, ch. 946, §117(a), 64 Stat. 837.
3523(b)	31:67(c).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(c); added Aug. 20, 1964, Pub. L. 88–454, §105(a)(last par.), 78 Stat. 551.
3523(c)	31:67(b).	Sept. 12, 1950, ch. 946, §117(b), 64 Stat. 837; Aug 20, 1964, Pub. L. 88–454, §105(a)(last par.), 78 Stat. 551.

In the section, the words “Comptroller General” are substituted for “General Accounting Office” for consistency.

In subsection (a), the words “otherwise” and “including but not limited to the accounts of accountable officers” are omitted as surplus. The words “in accordance with such principles and procedures and under such rules and regulations as may be prescribed by the Comptroller General of the United States” are omitted as unnecessary because of section 711 of the revised title. The words “to be followed” are omitted as surplus. The words “to which records are to be inspected” are substituted for “of examination of vouchers and other documents” for consistency in the revised title and with other titles of the United States Code.

In subsection (b), the first sentence is substituted for 31:67(c)(1st sentence), and the word “Congress” is substituted for “the President of the Senate and the Speaker of the House of Representatives”, for consistency and to eliminate unnecessary words.

In subsection (c), the words “the head of” are added for consistency.

In subsection (c)(1), the words “or places”, “accounts and other”, and “contracts, vouchers, and other” are omitted as surplus. The word “record” is substituted for “documents” for consistency in the revised title and with other titles of the Code. The words “under existing law” are omitted as surplus.

In subsection (c)(2), the words “Provided, That” are omitted because of the restatement. The words “the accounts and records of” are omitted as surplus.

Statutory Notes and Related Subsidiaries

PAYMENT FOR AUDITS

Pub. L. 108–83, title I, §1401, Sept. 30, 2003, 117 Stat. 1034, as amended by Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814, authorized the Comptroller General, at any time during fiscal year 2004 or thereafter, to accept

payment from the Securities and Exchange Commission for performance of audits of financial statements of the Commission, prior to repeal by Pub. L. 110-323, §6(b), Sept. 22, 2008, 122 Stat. 3547, effective Oct. 1, 2010.

§ 3524. Auditing expenditures approved without vouchers

(a)(1) The Comptroller General may audit expenditures, accounted for only on the approval, authorization, or certificate of the President or an official of an executive agency, to decide if the expenditure was authorized by law and made. Records and related information shall be made available to the Comptroller General in conducting the audit.

(2) The Comptroller General may release the results of the audit or disclose related information only to the President or head of the agency, or, if there is an unresolved discrepancy, to the Committee on Governmental Affairs of the Senate, the Committee on Government Operations of the House of Representatives, and the committees of Congress having legislative or appropriation oversight of the expenditure.

(b) Before December 1 of each year, the Director of the Office of Management and Budget shall submit a report listing each account that may be subject to this section to the Committees on the Budget and Appropriations of both Houses of Congress, the Committee on Governmental Affairs, and to the Committee on Government Operations, and to the Comptroller General.

(c) The President may exempt from this section a financial transaction about sensitive foreign intelligence or foreign counter-intelligence activities or sensitive law enforcement investigations if an audit would expose the identifying details of an active investigation or endanger investigative or domestic intelligence sources involved in the investigation. The exemption may apply to a class or category of financial transactions.

(d) This section does not—

(1) apply to expenditures under section 102, 103, 105(d)(1), (3), or (5), or 106(b)(2) or (3) of title 3; or

(2) affect authority under section 8(b) of the Central Intelligence Agency Act of 1949 (50 U.S.C. 403j(b)).¹

(e) Information about a financial transaction exempt under subsection (c) of this section or a financial transaction under section 8(b) of the Central Intelligence Agency Act of 1949 (50 U.S.C. 403j(b))¹ may be reviewed by the Permanent Select Committee on Intelligence of the House and the Select Committee on Intelligence of the Senate.

(f) Subsections (a)(1) and (d)(1) of this section may be superseded only by a law enacted after April 3, 1980, specifically repealing or amending this section.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 963.)

¹ See References in Text note below.

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3524(a)(1)	31:67(f)(1)(1st sentence).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(f); added Apr. 3, 1980, Pub. L. 96-226, §101, 94 Stat. 311.
3524(a)(2)	31:67(f)(2).	
3524(b)	31:67(f)(4).	
3524(c)	31:67(f)(3)(B).	
3524(d)	31:67(f)(1)(last sentence), (3)(A).	
3524(e)	31:67(f)(3)(C).	
3524(f)	31:67(f)(1)(2d sentence).	

In subsection (a)(1), the words “Notwithstanding any provision of law” are omitted as unnecessary. The words “may audit” are added for clarity and for consistency in the revised section and chapter. The words “as may be necessary to enable him” and “in fact, actually” are omitted as surplus. The words “Records . . . shall be made available” are substituted for “shall have access to such books, documents, papers, records” for consistency in the revised title and with other titles of the United States Code.

In subsection (a)(2), the words “With respect to any expenditure accounted for solely on the approval, authorization, or certificate of the President of the United States or an official of an executive agency and notwithstanding any provision of law” are omitted because of the restatement. The words “in question” are omitted as surplus.

In subsection (b), the words “Before December 1 of each year” are substituted for “Not later than sixty days after the beginning of each fiscal year” for clarity. The words “starting on or after October 1, 1980” are omitted as executed. The words “audit by the Comptroller General under” and “the Chairmen of” are omitted as surplus.

In subsection (c), the words “proceeding pursuant to the provisions of paragraph (1) of this subsection” and “the safety of” are omitted as surplus.

Subsection (d)(1) is substituted for 31:67(f)(1)(last sentence) to eliminate unnecessary words.

In subsection (e), the words “from the provisions of paragraph (1)” are omitted as surplus.

Editorial Notes

REFERENCES IN TEXT

The Central Intelligence Agency Act of 1949, referred to in subsecs. (d)(2) and (e), is act June 20, 1949, ch. 227, 63 Stat. 208, which was formerly classified generally to section 403a et seq. of Title 50, War and National Defense, prior to editorial reclassification in Title 50, and is now classified generally to chapter 46 (§3501 et seq.) of Title 50. Section 8 of the Act is now classified to section 3510 of Title 50. For complete classification of this Act to the Code, see Tables.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Operations of House of Representatives treated as referring to Committee on Government Reform and Oversight of House of Representatives by section 1(a) of Pub. L. 104-14, set out as a note preceding section 21 of Title 2, The Congress. Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Rep-