

“(H) the Committee on Finance of the Senate; and

“(I) the Committee on Ways and Means of the House of Representatives; and

“(2) the term ‘Comptroller General’ means the Comptroller General of the United States.

“(b) **AUTHORITY.**—The Comptroller General shall conduct monitoring and oversight of the exercise of authorities, or the receipt, disbursement, and use of funds made available, under this Act [div. B of Pub. L. 116-136, see Tables for classification] or any other Act to prepare for, respond to, and recover from the Coronavirus 2019 pandemic and the effect of the pandemic on the health, economy, and public and private institutions of the United States, including public health and homeland security efforts by the Federal Government and the use of selected funds under this or any other Act related to the Coronavirus 2019 pandemic and a comprehensive audit and review of charges made to Federal contracts pursuant to authorities provided in the Coronavirus Aid, Relief, and Economic Security Act [Pub. L. 116-136, see Tables for classification].

“(c) **BRIEFINGS AND REPORTS.**—In conducting monitoring and oversight under subsection (b), the Comptroller General shall—

“(1) during the period beginning on the date of enactment of this Act [Mar. 27, 2020] and ending on the date on which the national emergency declared by the President under the National Emergencies Act (50 U.S.C. 1601 et seq.) with respect to the Coronavirus Disease 2019 (COVID-19) expires, offer regular briefings on not less frequently than a monthly basis to the appropriate congressional committees regarding Federal public health and homeland security efforts;

“(2) publish reports regarding the ongoing monitoring and oversight efforts, which, along with any audits and investigations conducted by the Comptroller General, shall be submitted to the appropriate congressional committees and posted on the website of the Government Accountability Office—

“(A) not later than 90 days after the date of enactment of this Act, and every other month thereafter until the date that is 1 year after the date of enactment of this Act; and

“(B) after the period described in subparagraph (A), on a periodic basis; and

“(3) submit to the appropriate congressional committees additional reports as warranted by the findings of the monitoring and oversight activities of the Comptroller General.

“(d) **ACCESS TO INFORMATION.**—

“(1) **RIGHT OF ACCESS.**—In conducting monitoring and oversight activities under this section, the Comptroller General shall have access to records, upon request, of any Federal, State, or local agency, contractor, grantee, recipient, or subrecipient pertaining to any Federal effort or assistance of any type related to the Coronavirus 2019 pandemic under this Act or any other Act, including private entities receiving such assistance.

“(2) **COPIES.**—The Comptroller General may make and retain copies of any records accessed under paragraph (1) as the Comptroller General determines appropriate.

“(3) **INTERVIEWS.**—In addition to such other authorities as are available, the Comptroller General or a designee of the Comptroller General may interview Federal, State, or local officials, contractor staff, grantee staff, recipients, or subrecipients pertaining to any Federal effort or assistance of any type related to the Coronavirus 2019 pandemic under this or any other Act, including private entities receiving such assistance.

“(4) **INSPECTION OF FACILITIES.**—As determined necessary by the Comptroller General, the Government Accountability Office may inspect facilities at which Federal, State, or local officials, contractor staff, grantee staff, or recipients or subrecipients carry out their responsibilities related to the Coronavirus 2019 pandemic.

“(5) **ENFORCEMENT.**—Access rights under this subsection shall be subject to enforcement consistent with section 716 of title 31, United States Code.

“(e) **RELATIONSHIP TO EXISTING AUTHORITY.**—Nothing in this section shall be construed to limit, amend, supersede, or restrict in any manner any existing authority of the Comptroller General.”

IDENTIFICATION, CONSOLIDATION, AND ELIMINATION OF DUPLICATIVE GOVERNMENT PROGRAMS

Pub. L. 111-139, title II, §21, Feb. 12, 2010, 124 Stat. 29, provided that: “The Comptroller General of the Government Accountability Office shall conduct routine investigations to identify programs, agencies, offices, and initiatives with duplicative goals and activities within Departments and governmentwide and report annually to Congress on the findings, including the cost of such duplication and with recommendations for consolidation and elimination to reduce duplication identifying specific rescissions.”

REPORT ON TOBACCO SETTLEMENT AGREEMENT

Pub. L. 107-171, title X, §10908, May 13, 2002, 116 Stat. 538, provided that: “Not later than December 31, 2002, and annually thereafter through 2006, the Comptroller General shall submit to Congress a report that describes all programs and activities that States have carried out using funds received under all phases of the Master Settlement Agreement of 1997.”

§ 713. Audit of Internal Revenue Service, Tax and Trade Bureau, and Bureau of Alcohol, Tobacco, Firearms, and Explosives

(a) Under regulations of the Comptroller General, the Comptroller General shall audit the Internal Revenue Service and the Tax and Trade Bureau, Department of the Treasury, and the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice of the Department of the Treasury.¹ An audit under this section does not affect a final decision of the Secretary of the Treasury under section 6406 of the Internal Revenue Code of 1986 (26 U.S.C. 6406).

(b)(1) To carry out this section and to the extent provided by and only subject to section 6103 of the Internal Revenue Code of 1986 (26 U.S.C. 6103)—

(A) returns and return information (as defined in section 6103(b) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(b))) shall be made available to the Comptroller General; and

(B) records and property of, or used by, the Service or either Bureau, shall be made available to the Comptroller General.

(2) At least once every 6 months, the Comptroller General shall designate each officer and employee of the Government Accountability Office by name and title to whom returns, return information, or records or property of the Service or either Bureau that can identify a particular taxpayer may be made available. Each designation or a certified copy of the designation shall be sent to the Committee on Finance of the Senate, the Committee on Ways and Means of the House of Representatives, the Committee on Governmental Affairs of the Senate, the Committee on Government Operations of the House, the Joint Committee on Taxation, the Commissioner of Internal Revenue, the Tax and Trade Bureau, Department of the Treasury, and the Director of the Bureau of Alcohol, To-

¹ So in original.

bacco, Firearms, and Explosives, Department of Justice.

(3) Except as expressly provided by law, an officer or employee of the Office may make known information derived from a record or property of, or in use by, the Service or either Bureau that can identify a particular taxpayer only to another officer or employee of the Office whose duties or powers require that the record or property be made known.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 889; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 107-296, title XI, § 1112(m), Nov. 25, 2002, 116 Stat. 2277; Pub. L. 108-271, § 8(b), July 7, 2004, 118 Stat. 814.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
713(a)	31:67(d)(1).	Sept. 12, 1950, ch. 946, 64 Stat. 832, § 117(d)(1)-(3); added Oct. 7, 1977, Pub. L. 95-125, § 1, 91 Stat. 1104.
713(b)(1) ..	31:67(d)(2)(1st sentence less proviso).	
713(b)(2) ..	31:67(d)(3).	
713(b)(3) ..	31:67(d)(2)(1st sentence proviso, last sentence).	

In subsection (a), the words “rules and” and “findings or” are omitted as surplus. The words “or his delegate” are omitted as unnecessary because of sections 301(b) and 321(a)(2) of the revised title.

In subsection (b)(1), before clause (A), the words “To carry out” are substituted for “For the purposes of, and to the extent necessary in, making the audits required by”, and the word “only” is substituted for “but notwithstanding the provisions of any other law”, to eliminate unnecessary words. The words “the requirements imposed by” are omitted as surplus. The words “Comptroller General” are substituted for “representatives of the General Accounting Office” for consistency. In clause (B), the word “records” is substituted for “books, accounts, financial records, reports, files, papers” for consistency in the revised title and with other titles of the United States Code. The words “other” and “things” are omitted as surplus.

In subsection (b)(2), the words “in writing” and “pursuant to the provisions of paragraph (2) of this subsection” are omitted as surplus. The words “records or property of the Service or the Bureau” are substituted for “any information described in clause (B) of such paragraph (2)” for clarity. The words “in a form . . . be associated with or otherwise . . . directly or indirectly”, “such written”, and “promptly” are omitted as surplus.

In subsection (b)(3), the words “divulge . . . in any manner whatever to any person” are omitted as surplus. The words “information derived from a record or property of, or in use by, the Service or the Bureau” are substituted for “any information described in clause (B)” for clarity and consistency. The words “in a form . . . be associated with or otherwise . . . directly or indirectly” are omitted as surplus. The word “powers” is substituted for “responsibilities” for consistency. The words “that the record or property be made known” are substituted for “such disclosure” for clarity. The text of 31:67(d)(2)(last sentence) is omitted as surplus.

Editorial Notes

AMENDMENTS

2004—Subsec. (b)(2). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

2002—Pub. L. 107-296, § 1112(m)(1), substituted “, Tax and Trade Bureau, and Bureau of Alcohol, Tobacco,

Firearms, and Explosives” for “and Bureau of Alcohol, Tobacco, and Firearms” in section catchline.

Subsec. (a). Pub. L. 107-296, § 1112(m)(2), substituted “Tax and Trade Bureau, Department of the Treasury, and the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice” for “Bureau of Alcohol, Tobacco, and Firearms.”.

Subsec. (b)(1)(B). Pub. L. 107-296, § 1112(m)(3)(A), substituted “or either Bureau” for “or the Bureau”.

Subsec. (b)(2). Pub. L. 107-296, § 1112(m)(3)(B), substituted “or either Bureau” for “or the Bureau” and “the Tax and Trade Bureau, Department of the Treasury, and the Director of the Bureau of Alcohol, Tobacco, Firearms, and Explosives, Department of Justice” for “and the Director of the Bureau”.

Subsec. (b)(3). Pub. L. 107-296, § 1112(m)(3)(C), substituted “or either Bureau” for “or the Bureau”.

1986—Subsecs. (a), (b)(1). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954” wherever appearing.

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 Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019. Committee on Oversight and Reform of House of Representatives changed to Committee on Oversight and Accountability of House of Representatives by House Resolution No. 5, One Hundred Eighteenth Congress, Jan. 9, 2023.

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-296 effective 60 days after Nov. 25, 2002, see section 4 of Pub. L. 107-296, set out as an Effective Date note under section 101 of Title 6, Domestic Security.

§ 714. Audit of Financial Institutions Examination Council, Federal Reserve Board, Federal reserve banks, Federal Deposit Insurance Corporation, and Office of Comptroller of the Currency

(a) In this section, “agency” means the Financial Institutions Examination Council, the Board of Governors of the Federal Reserve System (in this section referred to as the “Board”), Federal reserve banks, the Federal Deposit Insurance Corporation, and the Office of the Comptroller of the Currency.

(b) Under regulations of the Comptroller General, the Comptroller General shall audit an agency, but may carry out an onsite examination of an open insured bank or bank holding company only if the appropriate agency has con-