

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-

mented in writing. Audits of the Board and Federal reserve banks may not include—

(1) transactions for or with a foreign central bank, government of a foreign country, or nonprivate international financing organization;

(2) deliberations, decisions, or actions on monetary policy matters, including discount window operations, reserves of member banks, securities credit, interest on deposits, and open market operations;

(3) transactions made under the direction of the Federal Open Market Committee; or

(4) a part of a discussion or communication among or between members of the Board and officers and employees of the Federal Reserve System related to clauses (1)–(3) of this subsection.

(c)(1) Except as provided in this subsection, an officer or employee of the Government Accountability Office may not disclose information identifying an open bank, an open bank holding company, or a customer of an open or closed bank or bank holding company. The Comptroller General may disclose information related to the affairs of a closed bank or closed bank holding company identifying a customer of the closed bank or closed bank holding company only if the Comptroller General believes the customer had a controlling influence in the management of the closed bank or closed bank holding company or was related to or affiliated with a person or group having a controlling influence.

(2) An officer or employee of the Office may discuss a customer, bank, or bank holding company with an official of an agency and may report an apparent criminal violation to an appropriate law enforcement authority of the United States Government or a State.

(3) Except as provided under paragraph (4), an officer or employee of the Government Accountability Office may not disclose to any person outside the Government Accountability Office information obtained in audits or examinations conducted under subsection (e) and maintained as confidential by the Board or the Federal reserve banks.

(4) This subsection shall not—

(A) authorize an officer or employee of an agency to withhold information from any committee or subcommittee of jurisdiction of Congress, or any member of such committee or subcommittee; or

(B) limit any disclosure by the Government Accountability Office to any committee or subcommittee of jurisdiction of Congress, or any member of such committee or subcommittee.

(d)(1) To carry out this section, all records and property of or used by an agency, including samples of reports of examinations of a bank or bank holding company the Comptroller General considers statistically meaningful and workpapers and correspondence related to the reports shall be made available to the Comptroller General. The Comptroller General shall have access to the officers, employees, contractors, and other agents and representatives of an agency and any entity established by an agency at any reasonable time as the Comptroller Gen-

eral may request. The Comptroller General may make and retain copies of such books, accounts, and other records as the Comptroller General determines appropriate. The Comptroller General shall give an agency a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies necessary to carry out an audit.

(2) The Comptroller General shall prevent unauthorized access to records, copies of any record, or property of or used by an agency or any person or entity described in paragraph (3)(A) that the Comptroller General obtains during an audit.

(3)(A) For purposes of conducting audits and examinations under subsection (e) or (f), the Comptroller General shall have access, upon request, to any information, data, schedules, books, accounts, financial records, reports, files, electronic communications, or other papers, things or property belonging to or in use by—

(i) any entity established by any action taken by the Board or the Federal Reserve banks described under subsection (e) or (f);

(ii) any entity participating in or receiving assistance from any action taken by the Board or the Federal Reserve banks described under subsection (e) or (f), to the extent that the access and request relates to that assistance; and

(iii) the officers, directors, employees, independent public accountants, financial advisors and any and all representatives of any entity described under clause (i) or (ii); to the extent that the access and request relates to that assistance;

(B) The Comptroller General shall have access as provided under subparagraph (A) at such time as the Comptroller General may request. The Comptroller General may make and retain copies of books, accounts, and other records provided under subparagraph (A) as the Comptroller General deems appropriate. The Comptroller General shall provide to any person or entity described in subparagraph (A) a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies necessary to carry out a¹ audit or examination under this subsection.

(C) Each contract, term sheet, or other agreement between the Board or any Federal reserve bank (or any entity established by the Board or any Federal reserve bank) and an entity receiving assistance from any action taken by the Board described under subsection (e) or (f) shall provide for access by the Comptroller General in accordance with this paragraph.

(e) Notwithstanding subsection (b), the Comptroller General may conduct audits, including onsite examinations when the Comptroller General determines such audits and examinations are appropriate, of any action taken by the Board under the third undesignated paragraph of section 13² of the Federal Reserve Act (12 U.S.C.

¹ So in original. Probably should be “an”.

² See References in Text note below.

343); with respect to a single and specific partnership or corporation.

(f) AUDITS OF CREDIT FACILITIES OF THE FEDERAL RESERVE SYSTEM.—

(1) DEFINITIONS.—In this subsection, the following definitions shall apply:

(A) CREDIT FACILITY.—The term “credit facility” means a program or facility, including any special purpose vehicle or other entity established by or on behalf of the Board of Governors of the Federal Reserve System or a Federal reserve bank, authorized by the Board of Governors under section 13(3) of the Federal Reserve Act (12 U.S.C. 343), that is not subject to audit under subsection (e).

(B) COVERED TRANSACTION.—The term “covered transaction” means any open market transaction or discount window advance that meets the definition of “covered transaction” in section 11(s) of the Federal Reserve Act.

(2) AUTHORITY FOR AUDITS AND EXAMINATIONS.—Subject to paragraph (3), and notwithstanding any limitation in subsection (b) on the auditing and oversight of certain functions of the Board of Governors of the Federal Reserve System or any Federal reserve bank, the Comptroller General of the United States may conduct audits, including onsite examinations, of the Board of Governors, a Federal reserve bank, or a credit facility, if the Comptroller General determines that such audits are appropriate, solely for the purposes of assessing, with respect to a credit facility or a covered transaction—

(A) the operational integrity, accounting, financial reporting, and internal controls governing the credit facility or covered transaction;

(B) the effectiveness of the security and collateral policies established for the facility or covered transaction in mitigating risk to the relevant Federal reserve bank and taxpayers;

(C) whether the credit facility or the conduct of a covered transaction inappropriately favors one or more specific participants over other institutions eligible to utilize the facility; and

(D) the policies governing the use, selection, or payment of third-party contractors by or for any credit facility or to conduct any covered transaction.

(3) REPORTS AND DELAYED DISCLOSURE.—

(A) REPORTS REQUIRED.—A report on each audit conducted under paragraph (2) shall be submitted by the Comptroller General to the Congress before the end of the 90-day period beginning on the date on which such audit is completed.

(B) CONTENTS.—The report under subparagraph (A) shall include a detailed description of the findings and conclusions of the Comptroller General with respect to the matters described in paragraph (2) that were audited and are the subject of the report, together with such recommendations for legislative or administrative action relating to such matters as the Comptroller General may determine to be appropriate.

(C) DELAYED RELEASE OF CERTAIN INFORMATION.—

(i) IN GENERAL.—The Comptroller General shall not disclose to any person or entity, including to Congress, the names or identifying details of specific participants in any credit facility or covered transaction, the amounts borrowed by or transferred by or to specific participants in any credit facility or covered transaction, or identifying details regarding assets or collateral held or transferred by, under, or in connection with any credit facility or covered transaction, and any report provided under subparagraph (A) shall be redacted to ensure that such names and details are not disclosed.

(ii) DELAYED RELEASE.—The nondisclosure obligation under clause (i) shall expire with respect to any participant on the date on which the Board of Governors, directly or through a Federal reserve bank, publicly discloses the identity of the subject participant or the identifying details of the subject assets, collateral, or transaction.

(iii) GENERAL RELEASE.—The Comptroller General shall release a nonredacted version of any report on a credit facility 1 year after the effective date of the termination by the Board of Governors of the authorization for the credit facility. For purposes of this clause, a credit facility shall be deemed to have terminated 24 months after the date on which the credit facility ceases to make extensions of credit and loans, unless the credit facility is otherwise terminated by the Board of Governors.

(iv) EXCEPTIONS.—The nondisclosure obligation under clause (i) shall not apply to the credit facilities Maiden Lane, Maiden Lane II, and Maiden Lane III.

(v) RELEASE OF COVERED TRANSACTION INFORMATION.—The Comptroller General shall release a nonredacted version of any report regarding covered transactions upon the release of the information regarding such covered transactions by the Board of Governors of the Federal Reserve System, as provided in section 11(s) of the Federal Reserve Act.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 890; Pub. L. 101-73, title III, §307(c), Aug. 9, 1989, 103 Stat. 353; Pub. L. 104-316, title I, §115(a), Oct. 19, 1996, 110 Stat. 3834; Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814; Pub. L. 111-22, div. A, title VIII, §801, May 20, 2009, 123 Stat. 1662; Pub. L. 111-203, title III, §378(2), title XI, §1102, July 21, 2010, 124 Stat. 1570, 2115.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
714(a)	31:67(e)(2).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(e)(1)-(5), (7); added July 21, 1978, Pub. L. 95-320, §2, 92 Stat. 391; Nov. 10, 1978, Pub. L. 95-630, §1010, 92 Stat. 3696.
714(b)	31:67(e)(1), (3), (4).	
714(c)	31:67(e)(5).	
714(d)	31:67(e)(7).	

In subsection (a), the words “Financial Institutions Examination Council, the Federal Reserve Board, Federal reserve banks, the Federal Deposit Insurance Corporation, and the Office of the Comptroller of the Currency” are substituted for “the agencies, banks, facilities, and corporation, listed in clauses (A), (B), (C), and (D) of paragraph (1)” for clarity. The words “and their branches and facilities” are omitted as unnecessary because of section 4 of the Rules of Organization of the Federal Reserve System set out in 12:222(note).

In subsections (b) and (c), the words “Comptroller General” are substituted for “General Accounting Office” and “Office” for consistency.

In subsection (b), before clause (1), the words “rules and” are omitted as surplus. The word “agency” is substituted for 31:67(e)(1)(A)–(D) because of subsection (a). The words “(hereinafter in this subsection referred to as the Office)” are omitted because of the restatement. In clause (1), the words “government of a foreign country” are substituted for “foreign governments” for consistency. In clause (3), the words “including transactions of the Federal Reserve System Open Market Account” are omitted as surplus. In clause (4), the words “oral, written, telegraphic, or telephonic” are omitted as surplus.

In subsection (c)(1), the words “otherwise”, “to any person, nor shall the Office disclose in its report or otherwise outside of the Office”, “in a form”, and “specific” are omitted as surplus.

In subsection (c)(2), the words “An officer or employee of the Office” are substituted for “the Office or its employees” for consistency in the revised title and with other titles of the United States Code. The word “specific” is omitted as surplus.

In subsection (c)(3), the words “or subcommittee of the” are omitted as surplus. The words “authorized to have the information” are substituted for “duly authorized” for clarity.

In subsection (d)(1), the words “To carry out this section, all records and property of or used by an agency . . . shall be made available to the Comptroller General” are substituted for 31:67(e)(7)(A)(words before 11th comma) for consistency in the revised title and with other titles of the Code and to eliminate unnecessary words. The words “without deletions” are omitted as surplus. The words “from whatever source” and “whether or not a part of the reports” are omitted as surplus. The words “shall have the authority to authorize Office personnel to conduct such audits and to have access to agency materials described in subparagraph (A) and” are omitted because of sections 702(b) and 711 of the revised title. The words “records and property” are substituted for “such agency materials” for clarity and consistency.

In subsection (d)(2), the words “records and property of or used by an agency” are substituted for “agency materials described in subparagraph (A)” for consistency. The words “The Comptroller General shall prevent unauthorized access to records or property” are substituted for 31:67(e)(7)(D)(last sentence) for clarity.

Editorial Notes

REFERENCES IN TEXT

The third undesignated paragraph of section 13 of the Federal Reserve Act, referred in subsec. (e), is deemed to be a reference to section 13(3) of the Federal Reserve Act, which is classified to section 343(3) of Title 12, Banks and Banking. See section 1101(c) of Pub. L. 111-203, set out as a note under section 343 of Title 12.

Section 11(s) of the Federal Reserve Act, referred to in subsec. (f)(1)(B), (3)(C)(v), is classified to section 248(s) of Title 12, Banks and Banking.

AMENDMENTS

2010—Subsec. (a). Pub. L. 111-203, § 378(2), substituted “and the Office of the Comptroller of the Currency.” for “the Office of the Comptroller of the Currency, and the Office of Thrift Supervision.”

Subsec. (d)(2). Pub. L. 111-203, § 1102(b)(1), inserted “or any person or entity described in paragraph (3)(A)” after “used by an agency”.

Subsec. (d)(3). Pub. L. 111-203, § 1102(b)(2), inserted “or (f)” after “subsection (e)” wherever appearing.

Subsec. (d)(3)(A)(i). Pub. L. 111-203, § 1102(b)(3), inserted “or the Federal Reserve banks” after “by the Board”.

Subsec. (d)(3)(A)(ii). Pub. L. 111-203, § 1102(b)(3), (4), inserted “participating in or” after “any entity” and “or the Federal Reserve banks” after “by the Board”.

Subsec. (d)(3)(B). Pub. L. 111-203, § 1102(b)(5), inserted at end “The Comptroller General may make and retain copies of books, accounts, and other records provided under subparagraph (A) as the Comptroller General deems appropriate. The Comptroller General shall provide to any person or entity described in subparagraph (A) a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies necessary to carry out an audit or examination under this subsection.”

Subsec. (f). Pub. L. 111-203, § 1102(a), added subsec. (f). 2009—Subsec. (a). Pub. L. 111-22, § 801(a)(1), substituted “Board of Governors of the Federal Reserve System (in this section referred to as the ‘Board’),” for “Federal Reserve Board.”

Subsec. (b). Pub. L. 111-22, § 801(a)(2)(A), which directed substitution of “Board” for “Federal Reserve Board,” in introductory provisions, was executed by making the substitution for “Federal Reserve Board” to reflect the probable intent of Congress.

Subsec. (b)(4). Pub. L. 111-22, § 801(a)(2)(B), struck out “of Governors” after “Board”.

Subsec. (c)(3), (4). Pub. L. 111-22, § 801(b), added pars. (3) and (4) and struck out former par. (3) which read as follows: “This subsection does not authorize an officer or employee of an agency to withhold information from a committee of Congress authorized to have the information.”

Subsec. (d)(1). Pub. L. 111-22, § 801(c)(1), inserted after first sentence “The Comptroller General shall have access to the officers, employees, contractors, and other agents and representatives of an agency and any entity established by an agency at any reasonable time as the Comptroller General may request. The Comptroller General may make and retain copies of such books, accounts, and other records as the Comptroller General determines appropriate.”

Subsec. (d)(2). Pub. L. 111-22, § 801(c)(2), inserted “, copies of any record,” after “records”.

Subsec. (d)(3). Pub. L. 111-22, § 801(c)(3), added par. (3).

Subsec. (e). Pub. L. 111-22, § 801(d), added subsec. (e).

2004—Subsec. (c)(1). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

1996—Subsec. (d). Pub. L. 104-316 struck out at end of par. (1) “An agency shall give the Comptroller General suitable and lockable offices and furniture, telephones, and access to copying facilities.” and amended par. (2) generally. Prior to amendment, par. (2) read as follows: “Except for the temporary removal of workpapers of the Comptroller General that do not identify a customer of an open or closed bank or bank holding company, an open bank, or an open bank holding company, all workpapers of the Comptroller General and records and property of or used by an agency that the Comptroller General possesses during an audit, shall remain in the agency. The Comptroller General shall prevent unauthorized access to records or property.”

1989—Subsec. (a). Pub. L. 101-73 inserted reference to Office of Thrift Supervision.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 378(2) of Pub. L. 111-203 effective on the transfer date, see section 351 of Pub. L. 111-203, set out as a note under section 906 of Title 2, The Congress.

Amendment by section 1102 of Pub. L. 111-203 effective 1 day after July 21, 2010, except as otherwise provided, see section 4 of Pub. L. 111-203, set out as an Effective Date note under section 5301 of Title 12, Banks and Banking.

§ 715. Audit of accounts and operations of the District of Columbia government

(a) In addition to the audit carried out under section 455 of the District of Columbia Home Rule Act (Public Law 93-198, 87 Stat. 803; D.C. Code, §47-117), the Comptroller General each year shall audit the accounts and operations of the District of Columbia government. An audit shall be carried out according to principles, under regulations, and in a way the Comptroller General prescribes. When prescribing the procedures to follow and the extent of the inspection of records, the Comptroller General shall consider generally accepted principles of auditing, including the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices.

(b) The Comptroller General shall submit each audit report to Congress and (other than the audit reports of the District of Columbia Courts) the Mayor and Council of the District of Columbia. The report shall include the scope of an audit, information the Comptroller General considers necessary to keep Congress, the Mayor, and the Council informed of operations audited, and recommendations the Comptroller General considers advisable.

(c)(1) By the 90th day after receiving an audit report from the Comptroller General, the Mayor shall state in writing to the Council measures the District of Columbia government is taking to comply with the recommendations of the Comptroller General. A copy of the statement shall be sent to Congress.

(2) After the Council receives the statement of the Mayor, the Council may make available for public inspection the report of the Comptroller General and other material the Council considers pertinent.

(d) To carry out this section, records and property of or used by the District of Columbia government necessary to make an audit easier shall be made available to the Comptroller General. The Mayor shall provide facilities to carry out an audit.

(e) Not later than March 1 of each year, the Comptroller General shall submit to the Committee on the District of Columbia of the House of Representatives and the Subcommittee on General Services, Federalism, and the District of Columbia of the Committee on Governmental Affairs of the Senate a review of the report of the breakdown of the independently audited revenues of the District of Columbia for the preceding fiscal year by revenues derived from the Federal Government and revenues derived from sources other than the Federal Government that is included in the independent annual audit of the funds of the District of Columbia conducted for such fiscal year.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 891; Pub. L. 102-102, §2(c)(2), Aug. 17, 1991, 105 Stat. 496; Pub. L. 105-33, title XI, §§11244(b), 11717(b), Aug. 5, 1997, 111 Stat. 754, 786.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
715(a)	31:61(a)(1st, 2d sentences).	Dec. 24, 1973, Pub. L. 93-198, §736, 87 Stat. 823.
715(b)	31:61(b)(1).	
715(c)(1) ..	31:61(b)(3).	
715(c)(2) ..	31:61(b)(2).	
715(d)	31:61(a)(last sentence).	

In subsection (a), the words “Comptroller General” are substituted for “General Accounting Office” for consistency. The words “of Columbia” are added for clarity. The words “rules and” are omitted as surplus. The word “way” is substituted for “procedures” and “detail” to eliminate unnecessary words. The words “of the United States” are omitted as surplus. The word “records” is substituted for “vouchers and other documents” to eliminate unnecessary words.

In subsection (b), the words “of the District of Columbia” are added for clarity. The words “comments and” are omitted as surplus. The word “audited” is substituted for “to which the reports relate” for consistency and to eliminate unnecessary words. The words “with respect thereto” are omitted as surplus.

In subsection (c)(2), the words “After the Council receives the statement of the Mayor” are substituted for “After the Mayor has had an opportunity to be heard”, and the words “of the Comptroller General” are added, for clarity. The word “thereto” is omitted as surplus.

In subsection (d), the words “To carry out this section” are added for clarity. The words “records and property of or used by . . . shall be made available to the Comptroller General” are substituted for 31:61(a)(last sentence 1st-30th words) for consistency in the revised title and with other titles of the United States Code and to eliminate unnecessary words. The words “of Columbia government” are added for consistency. The words “The Mayor shall provide facilities to carry out an audit” are substituted for 31:61(a)(last sentence words after last comma) for clarity.

Editorial Notes

AMENDMENTS

1997—Subsec. (a). Pub. L. 105-33, §11717(b), substituted “District of Columbia Home Rule Act” for “District of Columbia Self-Government and Governmental Reorganization Act”.

Subsec. (b). Pub. L. 105-33, §11244(b), substituted “and (other than the audit reports of the District of Columbia Courts) the Mayor” for “and the Mayor”.

1991—Subsec. (e). Pub. L. 102-102 added subsec. (e).

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.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-33 effective Oct. 1, 1997, except as otherwise provided in title XI of Pub. L. 105-33, see section 11721 of Pub. L. 105-33, set out as a note under section 4246 of Title 18, Crimes and Criminal Procedure.

EFFECTIVE DATE OF 1991 AMENDMENT

Pub. L. 102-102, §2(e), Aug. 17, 1991, 105 Stat. 496, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 17, 1991].”

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual,