

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
717(a)	31:1157.	Oct. 26, 1970, Pub. L. 91-510, § 207, 84 Stat. 1168.
717(b)	31:1154(a).	Oct. 26, 1970, Pub. L. 91-510, § 204(a)–(c), 84 Stat. 1168; re-stated July 12, 1974, Pub. L. 93-344, § 702(a), 88 Stat. 326.
717(c)	31:1154(c).	
717(d)	31:1154(b).	

Subsection (a) restates the source provisions because of section 701 of the revised title and for consistency with section 101 of the revised title.

In subsection (b), before clause (1), the word “evaluate” is substituted for “review and evaluate” to eliminate unnecessary words. In clause (3), the words “a committee of Congress” are substituted for “any committee of the House of Representatives or the Senate, or any joint committee of the two Houses” for consistency and to eliminate unnecessary words.

In subsection (c), the word “evaluate” is substituted for “review and evaluation” to eliminate unnecessary words.

In subsection (d)(1), before clause (A), the words “committee of Congress” are substituted for “committee of either House or any joint committee of the two Houses” for consistency and to eliminate unnecessary words. In clause (A), the words “objectives and”, “actual”, and “but are not limited to” are omitted as surplus. In clause (B), the words “analyzing and” and “or evaluation studies” are omitted as surplus.

In subsection (d)(2), the word “Congress” is substituted for “either House” for clarity. The words “statement or other” are omitted as surplus.

§ 718. Availability of draft reports

(a) A draft report of an audit under section 714 of this title shall be submitted to the Financial Institutions Examination Council, the Federal Reserve Board, the Federal Deposit Insurance Corporation, or the Office of the Comptroller of the Currency for comment for 30 days.

(b)(1) The Comptroller General may submit a part of a draft report to an agency for comment for more than 30 days only if the Comptroller General decides, after a showing by the agency, that a longer period is necessary and likely to result in a more accurate report. The report may not be delayed because the agency does not comment within the comment period.

(2) When a draft report is submitted to an agency for comment, the Comptroller General shall make the draft report available on request to—

(A) either House of Congress, a committee of Congress, or a member of Congress if the report was begun because of a request of the House, committee, or member; or

(B) the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives if the report was not begun because of a request of either House of Congress, a committee of Congress, or a member of Congress.

(3) This subsection is subject to statutory and executive order guidelines for handling and storing classified information and material.

(c) A final report of the Comptroller General shall include—

(1) a statement of significant changes of a finding, conclusion, or recommendation in an earlier draft report because of comments on the draft by an agency;

(2) a statement of the reasons the changes were made; and

(3) for a draft report submitted under subsection (a) of this section, written comments of the agency submitted during the comment period.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 894.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
718(a)	31:67(e)(6)(B)(1st sentence).	Sept. 12, 1950, ch. 946, 64 Stat. 832, § 117(e)(6)(B); added July 21, 1978, Pub. L. 95-320, § 2, 92 Stat. 392.
718(b)(1) ..	31:53(f)(1), (2).	June 10, 1921, ch. 18, 42 Stat. 20, § 312(f); added Apr. 3, 1980, Pub. L. 96-226, § 103, 94 Stat. 314.
718(b)(2) ..	31:53(f)(3).	
718(b)(3) ..	31:53(f)(5).	
718(c)(1) ..	31:53(f)(4)(A).	
718(c)(2) ..	31:53(f)(4)(B).	
718(c)(3) ..	31:67(e)(6)(B)(last sentence).	

In subsection (a), the words “audit under section 714 of this title” are substituted for “such Office audit report”, and the words “Financial Institutions Examination Council, the Federal Reserve Board, the Federal Deposit Insurance Corporation, or the Office of the Comptroller of the Currency” are substituted for “agency concerned (other than banks, branches, and facilities)”, because of the restatement.

In subsection (b)(1), the words “The report may not be delayed because the agency does not comment within the comment period” are substituted for 31:53(f)(2) to eliminate unnecessary words.

In subsection (b)(2)(A), the words “pursuant to subsection (b) of this section or otherwise” are omitted as surplus.

In subsection (b)(2)(B), the words “if the report was not begun because of a request of either House of Congress, a committee of Congress, or a member of Congress” are substituted for “in the case of any other report” for clarity and consistency.

In subsection (b)(3), the words “Procedures followed pursuant to” are omitted as surplus.

In subsection (c), before clause (1), the words “version of any” are omitted as surplus. The words “shall include” are substituted for “The Comptroller General shall prepare and issue with” because of the restatement. The words “Comptroller General” are substituted for “General Accounting Office” for consistency. In clause (3), the words “when a draft report was submitted under subsection (a) of this section” are added because of the restatement. The words “as an addendum” are omitted as surplus.

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.

§ 719. Comptroller General reports

(a) At the beginning of each regular session of Congress, the Comptroller General shall report to Congress (and to the President when requested by the President) on the work of the Comptroller General. A report shall include recommendations on—

(1) legislation the Comptroller General considers necessary to make easier the prompt and accurate making and settlement of accounts; and

(2) other matters related to the receipt, disbursement, and use of public money the Comptroller General considers advisable.

(b)(1) The Comptroller General shall include in the report to Congress under subsection (a) of this section—

(A) a review of activities under sections 717(b)–(d) and 731(e)(2) of this title, including recommendations under section 717(c) of this title;

(B) information on carrying out duties and powers of the Comptroller General under clauses (A) and (C) of this paragraph, subsections (g) and (h)¹ of this section, and sections 717, 731(e)(2), 734, 1112, and 1113 of this title; and

(C) the name of each officer and employee of the Government Accountability Office assigned or detailed to a committee of Congress, the committee to which the officer or employee is assigned or detailed, the length of the period of assignment or detail, a statement on whether the assignment or detail is finished or continuing, and compensation paid out of appropriations available to the Comptroller General for the period of the assignment or detail that has been completed.

(2) In a report under subsection (a) of this section or in a special report to Congress when Congress is in session, the Comptroller General shall include recommendations on greater economy and efficiency in public expenditures.

(3) The report under subsection (a) shall also include a statement of the staff hours and estimated cost of work performed on audits, evaluations, investigations, and related work during each of the three fiscal years preceding the fiscal year in which the report is submitted, stated separately for each division of the Government Accountability Office by category as follows:

(A) A category for work requested by the chairman of a committee of Congress, the chairman of a subcommittee of such a committee, or any other Member of Congress.

(B) A category for work required by law to be performed by the Comptroller General.

(C) A category for work initiated by the Comptroller General in the performance of the Comptroller General's general responsibilities.

(c) The Comptroller General shall report to Congress—

(1) specially on expenditures and contracts an agency makes in violation of law;

(2) on the adequacy and effectiveness of—

(A) administrative audits of accounts and claims in an agency; and

(B) inspections by an agency of offices and accounts of fiscal officials; and

(3) as frequently as practicable on audits carried out under sections 713 and 714 of this title.

(d) The Comptroller General shall report on analyses carried out under section 712(3) of this title to the Committees on Governmental Affairs and Appropriations of the Senate, the Committees on Government Operations and Appropriations of the House, and the committees with jurisdiction over legislation related to the operation of each executive agency.

(e) The Comptroller General shall give the President information on expenditures and accounting the President requests.

(f) When the Comptroller General submits a report to Congress, the Comptroller General shall deliver copies of the report to—

(1) the Committees on Governmental Affairs and Appropriations of the Senate;

(2) the Committees on Government Operations and Appropriations of the House;

(3) a committee of Congress that requested information on any part of a program or activity of a department, agency, or instrumentality of the United States Government (except a mixed-ownership Government corporation) or the District of Columbia government that is the subject of any part of a report; and

(4) any other committee of Congress requesting a copy.

(g)(1) The Comptroller General shall prepare—

(A) each month a list of reports issued during the prior month; and

(B) at least once each year a list of reports issued during the prior 12 months.

(2) The Comptroller General shall make each list available through the public website of the Government Accountability Office. On request, the Comptroller General promptly shall provide a copy of a report to a committee or member of Congress.

(h) On request of a committee of Congress, the Comptroller General shall explain to and discuss with the committee or committee staff a report the Comptroller General makes that would help the committee—

(1) evaluate a program or activity of an agency within the jurisdiction of the committee; or

(2) in its consideration of proposed legislation.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 894; Pub. L. 104–316, title I, § 115(b), Oct. 19, 1996, 110 Stat. 3834; Pub. L. 105–85, div. A, title X, § 1044, Nov. 18, 1997, 111 Stat. 1887; Pub. L. 108–271, § 8(b), July 7, 2004, 118 Stat. 814; Pub. L. 113–188, title IX, § 902(b), Nov. 26, 2014, 128 Stat. 2021.)

¹ See References in Text note below.