

(e) SENSE OF CONGRESS REGARDING PERSONNEL.—It is the sense of Congress that the Center should be staffed primarily by personnel of the Government Accountability Office who are not otherwise engaged in carrying out other duties of the Office under this chapter, so as to ensure that the operation of the Center will not detract from or impact the oversight and audit work of the Office.

(Added Pub. L. 113–235, div. H, title I, § 1401(a)(1), Dec. 16, 2014, 128 Stat. 2539.)

**Statutory Notes and Related Subsidiaries**

**APPROVAL OF BUSINESS PLAN**

Pub. L. 113–235, div. H, title I, § 1401(b), Dec. 16, 2014, 128 Stat. 2541, provided that: “The Comptroller General may not begin operating the Center for Audit Excellence under subchapter VII of chapter 7 of title 31, United States Code (as added by subsection (a)) until—

- “(1) the Comptroller General submits a business plan for the Center to the Committees on Appropriations of the House of Representatives and Senate; and
- “(2) each such Committee approves the plan.”

**§ 792. Account**

(a) ESTABLISHMENT OF SEPARATE ACCOUNT.—There is established in the Treasury as a separate account for the Government Accountability Office the “Center for Audit Excellence Account”, which shall consist of the fees deposited by the Comptroller General under section 791(c) and such other amounts as may be appropriated under law.

(b) USE OF ACCOUNT.—Amounts in the Center for Audit Excellence Account shall be available to the Comptroller General, in amounts specified in appropriations Acts and without fiscal year limitation, to carry out this subchapter.

(Added Pub. L. 113–235, div. H, title I, § 1401(a)(1), Dec. 16, 2014, 128 Stat. 2540.)

**§ 793. Authorization of appropriations**

There are authorized to be appropriated such sums as may be necessary to carry out this subchapter.

(Added Pub. L. 113–235, div. H, title I, § 1401(a)(1), Dec. 16, 2014, 128 Stat. 2540.)

**CHAPTER 9—AGENCY CHIEF FINANCIAL OFFICERS**

Sec.	
901.	Establishment of agency Chief Financial Officers.
902.	Authority and functions of agency Chief Financial Officers.
903.	Establishment of agency Deputy Chief Financial Officers.

**§ 901. Establishment of agency Chief Financial Officers**

(a) There shall be within each agency described in subsection (b) an agency Chief Financial Officer. Each agency Chief Financial Officer shall—

- (1) for those agencies described in subsection (b)(1)—
  - (A) be appointed by the President, by and with the advice and consent of the Senate; or

(B) be designated by the President, in consultation with the head of the agency, from among officials of the agency who are required by law to be so appointed;

(2) for those agencies described in subsection (b)(2)—

- (A) be appointed by the head of the agency;
- (B) be in the competitive service or the senior executive service; and
- (C) be career appointees; and

(3) be appointed or designated, as applicable, from among individuals who possess demonstrated ability in general management of, and knowledge of and extensive practical experience in financial management practices in large governmental or business entities.

(b)(1) The agencies referred to in subsection (a)(1) are the following:

- (A) The Department of Agriculture.
- (B) The Department of Commerce.
- (C) The Department of Defense.
- (D) The Department of Education.
- (E) The Department of Energy.
- (F) The Department of Health and Human Services.
- (G) The Department of Homeland Security.
- (H) The Department of Housing and Urban Development.
- (I) The Department of the Interior.
- (J) The Department of Justice.
- (K) The Department of Labor.
- (L) The Department of State.
- (M) The Department of Transportation.
- (N) The Department of the Treasury.
- (O) The Department of Veterans Affairs.
- (P) The Environmental Protection Agency.
- (Q) The National Aeronautics and Space Administration.

(2) The agencies referred to in subsection (a)(2) are the following:

- (A) The Agency for International Development.
- (B) The General Services Administration.
- (C) The National Science Foundation.
- (D) The Nuclear Regulatory Commission.
- (E) The Office of Personnel Management.
- (F) The Small Business Administration.
- (G) The Social Security Administration.

(c)(1) There shall be within the Executive Office of the President a Chief Financial Officer, who shall be designated or appointed by the President from among individuals meeting the standards described in subsection (a)(3). The position of Chief Financial Officer established under this paragraph may be so established in any Office (including the Office of Administration) of the Executive Office of the President.

(2) The Chief Financial Officer designated or appointed under this subsection shall, to the extent that the President determines appropriate and in the interest of the United States, have the same authority and perform the same functions as apply in the case of a Chief Financial Officer of an agency described in subsection (b).

(3) The President shall submit to Congress notification with respect to any provision of section 902 that the President determines shall not apply to a Chief Financial Officer designated or appointed under this subsection.