

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

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
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.

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)).<sup>1</sup>

(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))<sup>1</sup> 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

<sup>1</sup> See References in Text note below.

April 3, 1980, specifically repealing or amending this section.

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

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.

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.

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.

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103-7 (in which the reporting requirement under subsec. (b) of this section is listed on page 42), see section 3003 of Pub. L. 104-66, as amended, and section 1(a)(4) [div. A, §1402(1)] of Pub. L. 106-554, set out as notes under section 1113 of this title.

§ 3525. Auditing nonappropriated fund activities

(a) The Comptroller General may audit—

(1) the operations and accounts of each non-appropriated fund and related activities authorized or operated by the head of an executive agency to sell goods or services to United States Government personnel and their dependents;

(2) accounting systems and internal controls of the fund and related activities; and

(3) internal or independent audits or reviews of the fund and related activities.

(b) The head of each executive agency promptly shall provide the Comptroller General with—

(1) a copy of the annual report of a non-appropriated fund and related activities subject to this section when the Comptroller General—

(A) requires a report for a designated class of each fund and related activities having gross sales receipts of more than \$100,000 a year; or

(B) specifically requests a report for another fund and related activities; and

(2) a statement on the yearly financial operations, financial condition, and cash flow and other yearly information about the fund and related activities that the head of the agency and the Comptroller General agree on if the information is not included in the annual report.

(c) Records and property of a fund and related activities subject to this section shall be made available to the Comptroller General to the extent the Comptroller General considers necessary.

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

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
3525(a) .....	31:135(a)(1st sentence).	Jan. 2, 1975, Pub. L. 93-604, §301, 88 Stat. 1961.
3525(b) .....	31:135(b).	
3525(c) .....	31:135(a)(last sentence).	

In the section, the words “the head of” are added for consistency.

In subsection (a), before clause (1), the words “unless otherwise provided by law” are omitted as surplus. The words “may audit” are substituted for “shall . . . be subject to review” for consistency. The words “in accordance with such principles and procedures and under such rules and regulations as he may prescribe” are omitted as unnecessary because of section 711 of the revised title. In clause (1), the words “(including central funds)” and “military or other . . . such as the Army and Air Force Exchange Service, Navy Exchanges, Ma-