

section (a) for fiscal year 2016, the head of each covered entity shall take all reasonable steps necessary to ensure that each audit required under subsection (a) contains an unqualified opinion on the financial statements of such covered entity for the fiscal year covered by such audit.

(c) Reports to Congress

The chief financial officer of each covered entity shall provide to the congressional intelligence committees an annual audit report from an accounting or auditing organization on each audit of the covered entity conducted pursuant to subsection (a).

(d) Covered entity defined

In this section, the term “covered entity” means the Office of the Director of National Intelligence, the Central Intelligence Agency, the Defense Intelligence Agency, the National Security Agency, the National Reconnaissance Office, and the National Geospatial-Intelligence Agency.

(July 26, 1947, ch. 343, title V, § 509, as added Pub. L. 113–126, title III, § 309(a), July 7, 2014, 128 Stat. 1398.)

§ 3109. Significant interpretations of law concerning intelligence activities

(a) Notification

Except as provided in subsection (c) and to the extent consistent with due regard for the protection from unauthorized disclosure of classified information relating to sensitive intelligence sources and methods or other exceptionally sensitive matters, the General Counsel of each element of the intelligence community shall notify the congressional intelligence committees, in writing, of any significant legal interpretation of the United States Constitution or Federal law affecting intelligence activities conducted by such element by not later than 30 days after the date of the commencement of any intelligence activity pursuant to such interpretation.

(b) Content

Each notification under subsection (a) shall provide a summary of the significant legal interpretation and the intelligence activity or activities conducted pursuant to such interpretation.

(c) Exceptions

A notification under subsection (a) shall not be required for a significant legal interpretation if—

(1) notice of the significant legal interpretation was previously provided to the congressional intelligence committees under subsection (a); or

(2) the significant legal interpretation was made before July 7, 2014.

(d) Limited access for covert action

If the President determines that it is essential to limit access to a covert action finding under section 3093(c)(2) of this title, the President may limit access to information concerning such finding that is subject to notification under this section to those members of Congress who have been granted access to the relevant finding under section 3093(c)(2) of this title.

(July 26, 1947, ch. 343, title V, § 510, as added Pub. L. 113–126, title III, § 321(a), July 7, 2014, 128 Stat. 1399.)

§ 3110. Annual report on violations of law or executive order

(a) Annual reports required

The Director of National Intelligence shall annually submit to the congressional intelligence committees a report on violations of law or executive order relating to intelligence activities by personnel of an element of the intelligence community that were identified during the previous calendar year.

(b) Elements

Each report submitted under subsection (a) shall, consistent with the need to preserve ongoing criminal investigations, include a description of, and any action taken in response to, any violation of law or executive order (including Executive Order No. 12333 (50 U.S.C. 3001 note)) relating to intelligence activities committed by personnel of an element of the intelligence community in the course of the employment of such personnel that, during the previous calendar year, was—

(1) determined by the director, head, or general counsel of any element of the intelligence community to have occurred;

(2) referred to the Department of Justice for possible criminal prosecution; or

(3) substantiated by the inspector general of any element of the intelligence community.

(July 26, 1947, ch. 343, title V, § 511, as added Pub. L. 113–293, title III, § 323(a), Dec. 19, 2014, 128 Stat. 4003.)

CONSTRUCTION

Pub. L. 113–293, title III, § 323(e), Dec. 19, 2014, 128 Stat. 4004, provided that: “Nothing in this section [enacting this section and provisions set out as notes under this section] or the amendments made by this section shall be construed to alter any requirement existing on the date of the enactment of this Act [Dec. 19, 2014] to submit a report under any provision of law.”

INITIAL REPORT

Pub. L. 113–293, title III, § 323(b), Dec. 19, 2014, 128 Stat. 4004, provided that: “The first report required under section 511 of the National Security Act of 1947 [50 U.S.C. 3110], as added by subsection (a), shall be submitted not later than one year after the date of the enactment of this Act [Dec. 19, 2014].”

GUIDELINES

Pub. L. 113–293, title III, § 323(c), Dec. 19, 2014, 128 Stat. 4004, provided that: “Not later than 180 days after the date of the enactment of this Act [Dec. 19, 2014], the Director of National Intelligence, in consultation with the head of each element of the intelligence community, shall—

“(1) issue guidelines to carry out section 511 of the National Security Act of 1947 [50 U.S.C. 3110], as added by subsection (a); and

“(2) submit such guidelines to the congressional intelligence committees.”

[For definitions of terms used in section 323(c) of Pub. L. 113–293, set out above, see section 2 of Pub. L. 113–293, set out as a note under section 3003 of this title.]