"(1) The Committee on Armed Services, the Subcommittee on Defense of the Committee on Appropriations, and the Select Committee on Intelligence of the Senate.

"(2) The Committee on Armed Services, the Subcommittee on Defense of the Committee on Appropriations, and the Permanent Select Committee on Intelligence of the House of Representatives."

Similar provisions were contained in the following prior acts:

Pub. L. 108-177, title I, §107, Dec. 13, 2003, 117 Stat.

Pub. L. 107–306, title I, §109, Nov. 27, 2002, 116 Stat. 2389

Pub. L. 107–108, title V, $\S505$, Dec. 28, 2001, 115 Stat. 1406.

DEADLINE FOR SUBMITTAL OF VARIOUS OVERDUE REPORTS

Pub. L. 107–306, title VIII, §801, Nov. 27, 2002, 116 Stat. 2418, provided that certain overdue reports that the Director of Central Intelligence has sole or primary responsibility to present to Congress must be submitted to Congress no later than 180 days after Nov. 27, 2002, or amounts available to the Director to carry out the functions and duties of the Director's Office would be reduced by ½.

§ 3107. Certification of compliance with oversight requirements

The head of each element of the intelligence community shall annually submit to the congressional intelligence committees—

(1) a certification that, to the best of the knowledge of the head of such element—

(A) the head of such element is in full compliance with the requirements of this subchapter; and

(B) any information required to be submitted by the head of such element under this chapter before the date of the submission of such certification has been properly submitted; or

(2) if the head of such element is unable to submit a certification under paragraph (1), a statement—

(A) of the reasons the head of such element is unable to submit such a certification;

(B) describing any information required to be submitted by the head of such element under this chapter before the date of the submission of such statement that has not been properly submitted; and

(C) that the head of such element will submit such information as soon as possible after the submission of such statement.

(July 26, 1947, ch. 343, title V, §508, as added Pub. L. 111-259, title III, §332(a), Oct. 7, 2010, 124 Stat. 2686.)

REFERENCES IN TEXT

This chapter, referred to in pars. (1)(B) and (2)(B), was in the original "this Act", meaning act July 26, 1947, ch. 343, 61 Stat. 495, known as the National Security Act of 1947, which is classified principally to this chapter. For complete classification of this Act to the Code, see Tables.

CODIFICATION

Section was formerly classified to section 415d of this title prior to editorial reclassification and renumbering as this section.

APPLICABILITY DATE

Pub. L. 111–259, title III, $\S332(b)$, Oct. 7, 2010, 124 Stat. 2687, provided that: "The first certification or state-

ment required to be submitted by the head of each element of the intelligence community under section 508 of the National Security Act of 1947 [50 U.S.C. 3107], as added by subsection (a), shall be submitted not later than 90 days after the date of the enactment of this Act [Oct. 7, 2010]."

[For definition of "intelligence community" as used in section 332(b) of Pub. L. 111-259, set out above, see section 2 of Pub. L. 111-259, set out as a note under section 3003 of this title.]

§ 3108. Auditability of certain elements of the intelligence community

(a) Requirement for annual audits

The head of each covered entity shall ensure that there is a full financial audit of such covered entity each year beginning with fiscal year 2014. Such audits may be conducted by an internal or external independent accounting or auditing organization.

(b) Requirement for unqualified opinion

Beginning as early as practicable, but in no event later than the audit required under subsection (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 inter-