

Government of the General Accounting Office Building,<sup>1</sup> and to annex to such rules and regulations such reasonable penalties, within the limits prescribed in subsection (b), as will ensure their enforcement. Such rules and regulations shall be posted and kept posted in a conspicuous place on such Federal property.

(b) Whoever shall violate any rule or regulation promulgated pursuant to subsection (a) shall be fined not more than \$500 or imprisoned not more than 6 months, or both.

(Added Pub. L. 100-545, §1, Oct. 28, 1988, 102 Stat. 2728.)

#### CHANGE OF NAME

General Accounting Office redesignated Government Accountability Office. See section 8 of Pub. L. 108-271, set out as a note under section 702 of this title.

### SUBCHAPTER VII—CENTER FOR AUDIT EXCELLENCE

#### § 791. Center for Audit Excellence

(a) ESTABLISHMENT.—The Comptroller General shall establish, maintain, and operate a center within the Government Accountability Office to be known as the “Center for Audit Excellence” (hereafter in this subchapter referred to as the “Center”).

(b) PURPOSE AND ACTIVITIES.—

(1) IN GENERAL.—The Center shall build institutional auditing capacity and promote good governance by providing affordable, relevant, and high-quality training, technical assistance, and products and services to qualified personnel and entities of governments (including the Federal Government, State and local governments, tribal governments, and governments of foreign nations), international organizations, and other private organizations.

(2) DETERMINATION OF QUALIFIED PERSONNEL AND ENTITIES.—Personnel and entities shall be considered qualified for purposes of receiving training, technical assistance, and products or services from the Center under paragraph (1) in accordance with such criteria as the Comptroller General may establish and publish.

(c) FEES.—

(1) PERMITTING CHARGING OF FEES.—The Comptroller General may establish, charge, and collect fees (on a reimbursable or advance basis) for the training, technical assistance, and products and services provided by the Center under this subchapter.

(2) DEPOSIT INTO SEPARATE ACCOUNT.—The Comptroller General shall deposit all fees collected under paragraph (1) into the Center for Audit Excellence Account established under section 792.

(d) GIFTS OF PROPERTY AND SERVICES.—The Comptroller General may accept and use conditional or non-conditional gifts of property (both real and personal) and services (including services of guest lecturers) to support the operation of the Center, except that the Comptroller General may not accept or use such a gift if the Comptroller General determines that the ac-

ceptance or use of the gift would compromise or appear to compromise the integrity of the Government Accountability Office.

(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.)

#### 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

<sup>1</sup> See Change of Name note below.