

§7365, Pub. L. 102-40, title IV, §401(a)(4)(B), May 7, 1991, 105 Stat. 221, which required any corporation established under this subchapter to be subject to applicable State law, was repealed by Pub. L. 111-163, title VIII, §801(b)(2), May 5, 2010, 124 Stat. 1176.

## AMENDMENTS

2010—Pub. L. 111-163 renumbered section 7364A of this title as this section.

**§ 7366. Accountability and oversight**

(a)(1)(A) The records of a corporation established under this subchapter shall be available to the Secretary.

(B) For the purposes of sections 4(a)(1) and 6(a)(1) of the Inspector General Act of 1978, the programs and operations of such a corporation shall be considered to be programs and operations of the Department with respect to which the Inspector General of the Department has responsibilities under such Act.

(2) Such a corporation shall be considered an agency for the purposes of section 716 of title 31 (relating to availability of information and inspection of records by the Comptroller General).

(b)(1) Each corporation shall submit to the Secretary each year a report providing a detailed statement of the operations, activities, and accomplishments of the corporation during that year.

(2)(A) A corporation with revenues in excess of \$500,000 for any year shall obtain an audit of the corporation for that year.

(B) A corporation with annual revenues between \$100,000 and \$500,000 shall obtain an audit of the corporation at least once every three years.

(C) Any audit under this paragraph shall be performed by an independent auditor.

(3) The corporation shall include in each report to the Secretary under paragraph (1) the following:

(A) The most recent audit of the corporation under paragraph (2).

(B) The most recent Internal Revenue Service Form 990 "Return of Organization Exempt from Income Tax" or equivalent and the applicable schedules under such form.

(c) Each director, officer, and employee of a corporation established under this subchapter shall be subject to a conflict of interest policy adopted by that corporation.

(d) The Secretary shall submit to the Committees on Veterans' Affairs of the Senate and House of Representatives an annual report on the corporations established under this subchapter. The report shall set forth the following information:

(1) The location of each corporation.

(2) The amount received by each corporation during the previous year, including—

(A) the total amount received;

(B) the amount received from governmental entities for research and the amount received from governmental entities for education;

(C) the amount received from all other sources for research and the amount received from all other sources for education; and

(D) if an amount received from a source referred to in subparagraph (C) exceeded

\$25,000, information that identifies the source.

(3) The amount expended by each corporation during the year, including—

(A) the amount expended for salary for research staff, the amount expended for salary for education staff, and the amount expended for salary for support staff;

(B) the amount expended for direct support of research and the amount expended for direct support of education; and

(C) if the amount expended with respect to any payee exceeded \$50,000, information that identifies the payee.

(4) The amount expended by each corporation during the year for travel conducted in conjunction with research and the amount expended for travel in conjunction with education.

(Added Pub. L. 100-322, title II, §204(a), May 20, 1988, 102 Stat. 511, §4166; renumbered §7366 and amended Pub. L. 102-40, title IV, §§401(a)(4)(B), 403(a)(1), (2), May 7, 1991, 105 Stat. 221, 239; Pub. L. 104-262, title III, §343(c)-(e), Oct. 9, 1996, 110 Stat. 3207; Pub. L. 106-117, title II, §204(e), Nov. 30, 1999, 113 Stat. 1563; Pub. L. 107-103, title V, §509(f), Dec. 27, 2001, 115 Stat. 997; Pub. L. 108-170, title IV, §402(b), Dec. 6, 2003, 117 Stat. 2062; Pub. L. 111-163, title VIII, §806, May 5, 2010, 124 Stat. 1179.)

## REFERENCES IN TEXT

The Inspector General Act of 1978, referred to in subsec. (a)(1)(B), is Pub. L. 95-452, Oct. 12, 1978, 92 Stat. 1101, which is set out in the Appendix to Title 5, Government Organization and Employees.

## AMENDMENTS

2010—Subsec. (b). Pub. L. 111-163, §806(a), amended subsec. (b) generally. Prior to amendment, subsec. (b) read as follows: "Each such corporation shall submit to the Secretary an annual report providing a detailed statement of its operations, activities, and accomplishments during that year. A corporation with revenues in excess of \$300,000 for any year shall obtain an audit of the corporation for that year. A corporation with annual revenues between \$10,000 and \$300,000 shall obtain an independent audit of the corporation at least once every three years. Any audit under the preceding sentences shall be performed by an independent auditor. The corporation shall include the most recent such audit in the corporation's report to the Secretary for that year."

Subsec. (c). Pub. L. 111-163, §806(b), amended subsec. (c) generally. Prior to amendment, subsec. (c) read as follows:

"(c)(1) Each member of the board of directors of a corporation established under this subchapter, each employee of such a corporation, and each employee of the Department who is involved in the functions of the corporation during any year shall be subject to Federal laws and regulations applicable to Federal employees with respect to conflicts of interest in the performance of official functions.

"(2) Each corporation established under this subchapter shall each year submit to the Secretary a statement signed by the executive director of the corporation verifying that each director and employee has certified awareness of the laws and regulations referred to in paragraph (1) and of the consequences of violations of those laws and regulations in the same manner as Federal employees are required to so certify."

Subsec. (d)(3)(C). Pub. L. 111-163, §806(c), substituted "\$50,000" for "\$35,000".

2003—Subsec. (c). Pub. L. 108-170 inserted “(1)” after “(c)”, substituted “any year shall be subject” for “any year—(1) shall be subject” and “functions.” for “functions; and”, added par. (2), and struck out former par. (2) which read as follows: “shall submit to the Secretary a statement signed by the executive director of the corporation certifying that each director and employee is aware of, and has complied with, such laws and regulations in the same manner as Federal employees are required to.”

2001—Subsec. (d)(2)(D). Pub. L. 107-103 made technical correction to directory language of Pub. L. 106-117, § 204(e)(3). See 1999 Amendment note below.

1999—Subsec. (d)(2)(B). Pub. L. 106-117, § 204(e)(1), inserted “for research and the amount received from governmental entities for education” before the semicolon at end.

Subsec. (d)(2)(C). Pub. L. 106-117, § 204(e)(2), inserted “for research and the amount received from all other sources for education” before “; and”.

Subsec. (d)(2)(D). Pub. L. 106-117, § 204(e)(3), as amended by Pub. L. 107-103, § 509(f), substituted “an amount received” for “the amount received”.

Subsec. (d)(3)(A). Pub. L. 106-117, § 204(e)(4), substituted “, the amount expended for salary for education staff, and the amount expended” for “and”.

Subsec. (d)(3)(B). Pub. L. 106-117, § 204(e)(5), inserted “and the amount expended for direct support of education” after “research”.

Subsec. (d)(4). Pub. L. 106-117, § 204(e)(6), added par. (4).

1996—Subsec. (b). Pub. L. 104-262, § 343(c), substituted “A corporation with revenues in excess of \$300,000 for any year shall obtain an audit of the corporation for that year. A corporation with annual revenues between \$10,000 and \$300,000 shall obtain an independent audit of the corporation at least once every three years. Any audit under the preceding sentences shall be performed by an independent auditor. The corporation shall include the most recent such audit” for “The corporation shall obtain a report of independent auditors concerning the receipts and expenditures of funds by the corporation during that year and shall include that report”.

Subsec. (c)(2). Pub. L. 104-262, § 343(d), substituted “a statement signed by the executive director of the corporation certifying that each director and” for “an annual statement signed by the director or employee certifying that the director or”.

Subsec. (d). Pub. L. 104-262, § 343(e), amended subsec. (d) generally. Prior to amendment, subsec. (d) read as follows: “The Secretary shall submit to the Committees on Veterans' Affairs of the Senate and House of Representatives an annual report on the number and location of corporations established and the amount of the contributions made to each such corporation.”

1991—Pub. L. 102-40, § 401(a)(4)(B), renumbered section 4166 of this title as this section.

Subsec. (a)(1)(A). Pub. L. 102-40, § 403(a)(1), substituted “Secretary” for “Administrator”.

Subsec. (a)(1)(B). Pub. L. 102-40, § 403(a)(2), substituted “Department” for “Veterans' Administration” in two places.

Subsec. (b). Pub. L. 102-40, § 403(a)(1), substituted “Secretary” for “Administrator” in two places.

Subsec. (c). Pub. L. 102-40, § 403(a)(2), substituted “Department” for “Veterans' Administration” in introductory provisions.

Subsec. (c)(2). Pub. L. 102-40, § 403(a)(1), substituted “Secretary” for “Administrator”.

Subsec. (d). Pub. L. 102-40, § 403(a)(1), substituted “Secretary” for “Administrator”.

#### EFFECTIVE DATE OF 2001 AMENDMENT

Pub. L. 107-103, title V, § 509(f), Dec. 27, 2001, 115 Stat. 997, provided that the amendment made by section 509(f) is effective Nov. 30, 1999, and as if included in Pub. L. 106-117 as originally enacted.

#### [§ 7367. Repealed. Pub. L. 107-14, § 8(a)(14)(A), June 5, 2001, 115 Stat. 35]

Section, added Pub. L. 100-322, title II, § 204(a), May 20, 1988, 102 Stat. 512, § 4167; renumbered § 7367 and amended Pub. L. 102-40, title IV, §§ 401(a)(4)(B), 403(a)(1), May 7, 1991, 105 Stat. 221, 239, required a report to Congress on the experience through the end of fiscal year 1990 under this subchapter.

#### [§ 7368. Repealed. Pub. L. 110-387, title VIII, § 806(a), Oct. 10, 2008, 122 Stat. 4141]

Section, added Pub. L. 100-322, title II, § 204(a), May 20, 1988, 102 Stat. 512, § 4168; renumbered § 7368, Pub. L. 102-40, title IV, § 401(a)(4)(B), May 7, 1991, 105 Stat. 221; amended Pub. L. 102-291, § 3(b), May 20, 1992, 106 Stat. 179; Pub. L. 104-262, title III, § 343(a), Oct. 9, 1996, 110 Stat. 3207; Pub. L. 106-419, title IV, § 402(g), Nov. 1, 2000, 114 Stat. 1863; Pub. L. 108-170, title IV, § 402(c), Dec. 6, 2003, 117 Stat. 2062, related to the expiration of authority for corporations to be established under this subchapter.

## CHAPTER 74—VETERANS HEALTH ADMINISTRATION—PERSONNEL

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