vilian control of the military, including a description of the extent to which civilian executive leaders and parliament exercise oversight and approval of military budgets, the chain of command, the process of promotion for senior military leaders, civilian involvement in strategic guidance and planning, and military involvement in civil administration.

### (b) Government Accountability Office reports

### (1) Pakistan Assistance Strategy Report

Not later than one year after the submission of the Pakistan Assistance Strategy Report pursuant to section 8441(a) of this title, the Comptroller General of the United States shall submit to the appropriate congressional committees a report that contains—

- (A) a review of, and comments addressing, the Pakistan Assistance Strategy Report;
- (B) recommendations relating to any additional actions the Comptroller General believes could help improve the efficiency and effectiveness of United States efforts to meet the objectives of this chapter;
- (C) a detailed description of the expenditures made by Pakistan pursuant to grant assistance under section 2763 of this title (relating to the Foreign Military Financing program); and
- (D) an assessment of the impact of the assistance on the security and stability of Pakistan.

#### (2) Certification report

Not later than 120 days after the date on which the President makes the certification described in section 8423(c) of this title for a fiscal year, the Comptroller General of the United States shall conduct an independent analysis of the certification described in such section and shall submit to the appropriate congressional committees a report containing the results of the independent analysis.

### (c) Submission

The Secretary of State may submit the reports required by this section in conjunction with other reports relating to Pakistan required under other provisions of law, including sections 1116 and 1117 of the Supplemental Appropriations Act, 2009 (Public Law 111–32; 123 Stat. 1906 and 1907).

### (d) Appropriate congressional committees defined

In this section, the term "appropriate congressional committees" means—

- (1) the Committee on Appropriations, the Committee on Armed Services, and the Committee on Foreign Affairs of the House of Representatives; and
- (2) the Committee on Appropriations, the Committee on Armed Services, and the Committee on Foreign Relations of the Senate.

(Pub. L. 111–73, title III, §302, Oct. 15, 2009, 123 Stat. 2077.)

### REFERENCES IN TEXT

Sections 1116 and 1117 of the Supplemental Appropriations Act, 2009 (Public Law 111–32; 123 Stat. 1906 and 1907), referred to in subsec. (c), are not classified to the Code.

# CHAPTER 92—COMPREHENSIVE IRAN SANCTIONS, ACCOUNTABILITY, AND DIVESTMENT

Sec. 8501. Findings.

SUBCHAPTER I—SANCTIONS

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## SUBCHAPTER II—DIVESTMENT FROM CERTAIN COMPANIES THAT INVEST IN IRAN

8531. Definitions.

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8542. Identification of countries of concern with respect to the diversion of certain goods, services, and technologies to or through Iran.

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SUBCHAPTER IV—GENERAL PROVISIONS

8551. General provisions.

### §8501. Findings

Congress makes the following findings:

- (1) The illicit nuclear activities of the Government of Iran, combined with its development of unconventional weapons and ballistic missiles and its support for international terrorism, represent a threat to the security of the United States, its strong ally Israel, and other allies of the United States around the world.
- (2) The United States and other responsible countries have a vital interest in working to-