

Tenth Congress, Jan. 5, 2007. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019.

§ 719. Comptroller General reports

(a) At the beginning of each regular session of Congress, the Comptroller General shall report to Congress (and to the President when requested by the President) on the work of the Comptroller General. A report shall include recommendations on—

(1) legislation the Comptroller General considers necessary to make easier the prompt and accurate making and settlement of accounts; and

(2) other matters related to the receipt, disbursement, and use of public money the Comptroller General considers advisable.

(b)(1) The Comptroller General shall include in the report to Congress under subsection (a) of this section—

(A) a review of activities under sections 717(b)–(d) and 731(e)(2) of this title, including recommendations under section 717(c) of this title;

(B) information on carrying out duties and powers of the Comptroller General under clauses (A) and (C) of this paragraph, subsections (g) and (h)¹ of this section, and sections 717, 731(e)(2), 734, 1112, and 1113 of this title; and

(C) the name of each officer and employee of the Government Accountability Office assigned or detailed to a committee of Congress, the committee to which the officer or employee is assigned or detailed, the length of the period of assignment or detail, a statement on whether the assignment or detail is finished or continuing, and compensation paid out of appropriations available to the Comptroller General for the period of the assignment or detail that has been completed.

(2) In a report under subsection (a) of this section or in a special report to Congress when Congress is in session, the Comptroller General shall include recommendations on greater economy and efficiency in public expenditures.

(3) The report under subsection (a) shall also include a statement of the staff hours and estimated cost of work performed on audits, evaluations, investigations, and related work during each of the three fiscal years preceding the fiscal year in which the report is submitted, stated separately for each division of the Government Accountability Office by category as follows:

(A) A category for work requested by the chairman of a committee of Congress, the chairman of a subcommittee of such a committee, or any other Member of Congress.

(B) A category for work required by law to be performed by the Comptroller General.

(C) A category for work initiated by the Comptroller General in the performance of the Comptroller General's general responsibilities.

(c) The Comptroller General shall report to Congress—

(1) specially on expenditures and contracts an agency makes in violation of law;

(2) on the adequacy and effectiveness of—

(A) administrative audits of accounts and claims in an agency; and

(B) inspections by an agency of offices and accounts of fiscal officials; and

(3) as frequently as practicable on audits carried out under sections 713 and 714 of this title.

(d) The Comptroller General shall report on analyses carried out under section 712(3) of this title to the Committees on Governmental Affairs and Appropriations of the Senate, the Committees on Government Operations and Appropriations of the House, and the committees with jurisdiction over legislation related to the operation of each executive agency.

(e) The Comptroller General shall give the President information on expenditures and accounting the President requests.

(f) When the Comptroller General submits a report to Congress, the Comptroller General shall deliver copies of the report to—

(1) the Committees on Governmental Affairs and Appropriations of the Senate;

(2) the Committees on Government Operations and Appropriations of the House;

(3) a committee of Congress that requested information on any part of a program or activity of a department, agency, or instrumentality of the United States Government (except a mixed-ownership Government corporation) or the District of Columbia government that is the subject of any part of a report; and

(4) any other committee of Congress requesting a copy.

(g)(1) The Comptroller General shall prepare—

(A) each month a list of reports issued during the prior month; and

(B) at least once each year a list of reports issued during the prior 12 months.

(2) The Comptroller General shall make each list available through the public website of the Government Accountability Office. On request, the Comptroller General promptly shall provide a copy of a report to a committee or member of Congress.

(h) On request of a committee of Congress, the Comptroller General shall explain to and discuss with the committee or committee staff a report the Comptroller General makes that would help the committee—

(1) evaluate a program or activity of an agency within the jurisdiction of the committee; or

(2) in its consideration of proposed legislation.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 894; Pub. L. 104–316, title I, §115(b), Oct. 19, 1996, 110 Stat. 3834; Pub. L. 105–85, div. A, title X, §1044, Nov. 18, 1997, 111 Stat. 1887; Pub. L. 108–271, §8(b), July 7, 2004, 118 Stat. 814; Pub. L. 113–188, title IX, §902(b), Nov. 26, 2014, 128 Stat. 2021.)

¹ See References in Text note below.

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
719(a)	31:53(a)(1st sentence words after 5th comma).	June 10, 1921, ch. 18, §312(a)(1st sentence words after 5th comma, last sentence), (c)–(e), 42 Stat. 25.
719(b)(1) (A).	31:1154(e).	Oct. 26, 1970, Pub. L. 91-510, §204(e), 84 Stat. 1168; re-stated July 12, 1974, Pub. L. 93-344, §702(a), 88 Stat. 326.
719(b)(1) (B).	31:1155(b).	Oct. 26, 1970, Pub. L. 91-510, §§205(b), 207, 231-234, 235(b), 84 Stat. 1168, 1170, 1171.
719(b)(1) (C).	31:1175(b).	
719(b)(2) ..	31:53(a)(last sentence).	
719(c)(1) ..	31:53(c).	
719(c)(2) ..	31:53(d).	
719(c)(3) ..	31:67(d)(4)(1st sentence).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(d)(4); added Oct. 7, 1977, Pub. L. 95-125, 91 Stat. 1105.
	31:67(e)(6)(A).	Sept. 12, 1950, ch. 946, 64 Stat. 832, §117(e)(6)(A); added July 21, 1978, Pub. L. 95-320, §2, 92 Stat. 392.
719(d)	31:67(d)(4)(last sentence).	
719(e)	31:60(last sentence).	Aug. 2, 1946, ch. 753, §206(last sentence), 60 Stat. 837.
719(f)	31:53(e).	
719(g)	31:1157. 31:1172. 31:1173.	
719(h)	31:1174.	
719(i)	31:1171.	

In subsection (a), before clause (1), the words “of Congress” are added for clarity. The words “in writing” are omitted as surplus. The words “Comptroller General” are substituted for “General Accounting Office” for consistency.

In subsection (b)(1), before clause (A), the words “under subsection (a) of this section” are substituted for “annual” in 31:1154(e), 1155(b), and 1175(b) for clarity. In clause (A), the words “of methods for review and evaluation of Government programs and activities” are omitted as unnecessary. In clause (C), the word “officer” is added for consistency. The words “of the General Accounting Office” are added for clarity. The words “committee of Congress” are substituted for “committee of the Senate or House of Representatives or any joint committee of Congress” for consistency and to eliminate unnecessary words. The words “name of each”, “joint committee”, and “of such employee” are omitted as surplus. The word “compensation” is substituted for “pay of such employee, his travel, subsistence, and other expenses, the agency contributions for his retirement and life and health insurance benefits, and other necessary monetary expenses for personnel benefits on account of such employee” for consistency in the revised title and with other titles of the United States Code. The words “Comptroller General” are substituted for “General Accounting Office” for consistency. The words “of such employee, or, if such assignment or detail is currently in effect, during that part of the period of such assignment or detail” are omitted as surplus.

In subsection (b)(2), the words “at any time” are omitted as surplus.

In subsection (c), the word “agency” is substituted for “department or establishment” and “departments and establishments” because of section 701 of the revised title. In clause (1), the words “in any year” are omitted as surplus. In clause (2)(A), the word “audits” is substituted for “examination” for consistency. In clause (2)(B), the words “by an agency” are substituted for “departmental” because of the restatement. The word “officials” is substituted for “officers” for consistency.

In subsection (d), before clause (1), the word “written” is omitted as surplus. In clause (1), the words “Comptroller General, the Commissioner of Internal Revenue, and the Director of the Bureau of Alcohol, Tobacco, and Firearms” are substituted for “General

Accounting Office, the Internal Revenue Service, and the Bureau of Alcohol, Tobacco, and Firearms” for consistency. In clauses (2) and (3), the words “or other examination or review” are omitted as surplus.

In subsections (e) and (g), the words “Governmental Affairs . . . of the Senate” are substituted for “Government Operations . . . of the two Houses” in 31:60(last sentence) and “Government Operations of the . . . Senate” in 31:1172 because of Rule 25.1(k) of the Standing Rules of the Senate (S. Doc. 96-1, 96th Cong., 1st Sess.).

In subsection (e), the words “carried out under section 712(3) of this title” are added because of the restatement. The words “legislative” before “committees”, and “respective”, are omitted as surplus. The words “executive agency” are substituted for “agencies” because of section 102 of the revised title.

In subsection (f), the word “President” is substituted for “Office of Management and Budget” because sections 101 and 102(a) of Reorganization Plan No. 2 of 1970 (eff. July 1, 1970, 84 Stat. 2085) redesignated the Bureau of the Budget as the Office of Management and Budget and transferred all functions of the Bureau to the President.

In subsection (g), before clause (1), the words “Comptroller General” are substituted for “General Accounting Office” in 31:1172 for consistency. In clause (3), the words “committee of Congress” are substituted for “other committee of the House or Senate, or any joint committee of the two Houses” for consistency and to eliminate unnecessary words. The words in the parentheses are included for consistency with section 101 of the revised title. The word “establishment” in 31:1157 is omitted as surplus. Clause (4) is substituted for 31:1173 to eliminate unnecessary words.

In subsection (h)(1), the words “once . . . calendar”, “of the General Accounting Office”, “immediately”, and “cumulative” are omitted as surplus.

In subsection (h)(2), the words “committee of Congress” are substituted for “committee of the House or Senate, each joint committee of the two Houses” for consistency and to eliminate unnecessary words. The words “member of Congress” are substituted for “Member of the House or Senate, and the Resident Commissioner from Puerto Rico” for consistency and to eliminate unnecessary words. The words “On request, the Comptroller General promptly shall provide a copy of a report to a committee or member” are substituted for 31:1174(last sentence) to eliminate unnecessary words.

In subsection (i), before clause (1), the words “committee of Congress” are substituted for “committee of the House or Senate, or of any joint committee of the two Houses” for consistency and to eliminate unnecessary words. The words “making the request” are omitted as surplus. The words “Comptroller General” are substituted for “General Accounting Office” for consistency. In clause (1), the word “evaluate” is substituted for “review” for consistency in the revised title. In clause (2), the words “including requests for appropriations” are omitted as surplus.

REFERENCES IN TEXT

Subsections (g) and (h) of this section, referred to in subsec. (b)(1)(B), were redesignated subsecs. (f) and (g), respectively, by Pub. L. 104-316, title I, §115(b)(2), Oct. 19, 1996, 110 Stat. 3834.

AMENDMENTS

2014—Subsec. (g)(2). Pub. L. 113-188 substituted “The Comptroller General shall make each list available through the public website of the Government Accountability Office.” for “A copy of each list shall be sent to each committee of Congress and each member of Congress.” and inserted “of Congress” after “committee or member”.

2004—Subsec. (b)(1)(C), (3). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

1997—Subsec. (b)(3). Pub. L. 105-85 added par. (3).

1996—Subsecs. (d) to (i). Pub. L. 104-316 redesignated subsecs. (e) to (i) as (d) to (h), respectively, and struck

out former subsec. (d) which read as follows: “The Comptroller General shall report each year to the Committees on Finance and Governmental Affairs of the Senate, the Committees on Ways and Means and Government Operations of the House of Representatives, and the Joint Committee on Taxation. Each report shall include—

“(1) procedures and requirements the Comptroller General, the Commissioner of Internal Revenue, and the Director of the Bureau of Alcohol, Tobacco, and Firearms, prescribe to protect the confidentiality of returns and return information made available to the Comptroller General under section 713(b)(1) of this title;

“(2) the scope and subject matter of audits under section 713 of this title; and

“(3) findings, conclusions, or recommendations the Comptroller General develops as a result of an audit under section 713 of this title, including significant evidence of inefficiency or mismanagement.”

CHANGE OF NAME

Committee on Governmental Affairs of Senate changed to Committee on Homeland Security and Governmental Affairs of Senate, effective Jan. 4, 2005, by Senate Resolution No. 445, One Hundred Eighth Congress, Oct. 9, 2004.

Committee on Government Operations of House of Representatives treated as referring to Committee on Government Reform and Oversight of House of Representatives by section 1(a) of Pub. L. 104-14, set out as a note preceding section 21 of Title 2, The Congress. Committee on Government Reform and Oversight of House of Representatives changed to Committee on Government Reform of House of Representatives by House Resolution No. 5, One Hundred Sixth Congress, Jan. 6, 1999. Committee on Government Reform of House of Representatives changed to Committee on Oversight and Government Reform of House of Representatives by House Resolution No. 6, One Hundred Tenth Congress, Jan. 5, 2007. Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019.

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103-7 (in which certain reporting requirements under subsecs. (a) and (g)(2) (1st sentence) of this section are listed on pages 9 and 7, respectively), see section 3003 of Pub. L. 104-66, as amended, and section 1(a)(4) [div. A, §1402(1)] of Pub. L. 106-554, set out as notes under section 1113 of this title.

REPORTING REQUIREMENTS

Pub. L. 108-271, §11, July 7, 2004, 118 Stat. 815, provided that:

“(a) ANNUAL REPORTS.—The Comptroller General shall include—

“(1) in each report submitted to Congress under section 719(a) of title 31, United States Code, during the 5-year period beginning on the date of enactment of this Act [July 7, 2004], a summary review of all actions taken under sections 2, 3, 4, 6, 7, 9, and 10 of this Act [amending sections 731, 732, and 733 of this title, enacting provisions set out as notes under section 731 of this title, and amending provisions set out as notes under sections 5597 and 8336 of Title 5, Government Organization and Employees] during the period covered by such report, including—

“(A) the respective numbers of officers and employees—

“(i) separating from the service under section 2 of this Act [amending provisions set out as notes under sections 5597 and 8336 of Title 5];

“(ii) receiving pay retention under section 4 of this Act [amending section 732 of this title];

“(iii) receiving increased annual leave under section 6 of this Act [amending section 731 of this title]; and

“(iv) engaging in the executive exchange program under section 7 of this Act [amending section 731 of this title], as well as the number of private sector employees participating in such program and a review of the general nature of the work performed by the individuals participating in such program;

“(B) a review of all actions taken to formulate the appropriate methodologies to implement the pay adjustments provided for under section 3 of this Act [amending sections 732 and 733 of this title], except that nothing under this subparagraph shall be required if no changes are made in any such methodology during the period covered by such report; and

“(C) an assessment of the role of sections 2, 3, 4, 6, 7, 9, and 10 of this Act in contributing to the General Accounting Office’s [now Government Accountability Office] ability to carry out its mission, meet its performance goals, and fulfill its strategic plan; and

“(2) in each report submitted to Congress under such section 719(a) after the effective date of section 3 of this Act [see Effective Date of 2004 Amendment note under section 731 of this title] and before the close of the 5-year period referred to in paragraph (1)—

“(A) a detailed description of the methodologies applied under section 3 of this Act and the manner in which such methodologies were applied to determine the appropriate annual pay adjustments for officers and employees of the Office;

“(B) the amount of the annual pay adjustments afforded to officers and employees of the Office under section 3 of this Act; and

“(C) a description of any extraordinary economic conditions or serious budget constraints which had a significant impact on the determination of the annual pay adjustments for officers and employees of the Office.

“(b) FINAL REPORT.—Not later than 6 years after the date of enactment of this Act [July 7, 2004], the Comptroller General shall submit to Congress a report concerning the implementation of this Act [see Tables for classification]. Such report shall include—

“(1) a summary of the information included in the annual reports required under subsection (a);

“(2) recommendations for any legislative changes to section 2, 3, 4, 6, 7, 9, or 10 of this Act; and

“(3) any assessment furnished by the General Accounting Office [now Government Accountability Office] Personnel Appeals Board or any interested groups or associations representing officers and employees of the Office for inclusion in such report.

“(c) ADDITIONAL REPORTING.—Notwithstanding any other provision of this section, the reporting requirement under subsection (a)(2)(C) shall apply in the case any report submitted under section 719(a) of title 31, United States Code, whether during the 5-year period beginning on the date of enactment of this Act [July 7, 2004] (as required by subsection (a)) or at any time thereafter.”

GAO VOLUNTARY EARLY RETIREMENT AND SEPARATION INCENTIVES: REPORTING REQUIREMENTS

Pub. L. 106-303, §6, Oct. 13, 2000, 114 Stat. 1069, provided that:

“(a) ANNUAL REPORTS.—The Comptroller General shall include in each report submitted to Congress under section 719(a) of title 31, United States Code, during the 5-year period beginning on the date of the enactment of this Act [Oct. 13, 2000]—

“(1) a review of all actions taken pursuant to sections 1 through 3 of this Act [amending section 732 of this title and enacting provisions set out as notes under section 732 of this title and sections 5597 and 8336 of Title 5, Government Organization and Employ-

ees] during the period covered by the report, including—

“(A) the number of officers or employees who separated from service pursuant to section 1 or 2 [enacting provisions set out as notes under sections 5597 and 8336 of Title 5], or who were released pursuant to a reduction in force conducted under the amendment made by section 3 [amending section 732 of this title], during such period;

“(B) an assessment of the effectiveness and usefulness of those sections in contributing to the agency’s ability to carry out its mission, meet its performance goals, and fulfill its strategic plan; and

“(C) with respect to the amendment made by section 3, an assessment of the impact such amendment has had with respect to preference eligibles, including—

“(i) whether a disproportionate number or percentage of preference eligibles were included among those who became subject to reduction-in-force actions as a result of such amendment;

“(ii) whether a disproportionate number or percentage of preference eligibles were in fact released pursuant to reductions in force under such amendment; and

“(iii) to the extent that either of the foregoing is answered in the affirmative, the reasons for the disproportionate impact involved (particularly, whether such amendment caused or contributed to the disproportionate impact involved); and

“(2) recommendations for any legislation which the Comptroller General considers appropriate with respect to any of those sections.

“(b) **THREE-YEAR ASSESSMENT.**—Not later than 3 years after the date of the enactment of this Act [Oct. 13, 2000], the Comptroller General shall submit to the Congress a report concerning the implementation and effectiveness of this Act [enacting section 732a of this title, amending sections 731, 732, and 733 of this title, and enacting provisions set out as notes under section 732 of this title and sections 5597 and 8336 of Title 5]. Such report shall include—

“(1) a summary of the portions of the annual reports required under subsection (a);

“(2) recommendations for continuation of section 1 or 2 or any legislative changes to section 1 or 2 or the amendment made by section 3; and

“(3) any assessment or recommendations of the General Accounting Office [now Government Accountability Office] Personnel Appeals Board or of any interested groups or associations representing officers or employees of the General Accounting Office [now Government Accountability Office].

“(c) **PREFERENCE ELIGIBLE DEFINED.**—For purposes of this section, the term ‘preference eligible’ has the meaning given such term under section 2108(3) of title 5, United States Code.”

§ 720. Agency reports

(a) In this section, “agency” means a department, agency, or instrumentality of the United States Government (except a mixed-ownership Government corporation) or the District of Columbia government.

(b) When the Comptroller General makes a report that includes a recommendation to the head of an agency, the head of the agency shall submit a written statement on action taken or planned on the recommendation by the head of the agency. The statement shall be submitted to—

(1) the Committee on Homeland Security and Governmental Affairs of the Senate, the Committee on Oversight and Government Reform of the House of Representatives, the congressional committees with jurisdiction over

the agency program or activity that is the subject of the recommendation, and the Government Accountability Office before the 181st day after the date of the report; and

(2) the Committees on Appropriations of both Houses of Congress in the first request for appropriations submitted more than 180 days after the date of the report.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 896; Pub. L. 115-3, §2(b), Jan. 31, 2017, 131 Stat. 7; Pub. L. 115-414, §3, Jan. 3, 2019, 132 Stat. 5431.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
720(a)	31:1157.	Oct. 26, 1970, Pub. L. 91-510, §§207, 236, 84 Stat. 1168, 1171.
720(b)	31:1176.	

In subsection (a), the words “As used . . . the term”, “Federal”, and “establishment” are omitted as surplus. The words in parentheses are included for consistency with section 101 of the revised title.

In subsection (b), before clause (1), the words “Comptroller General” are substituted for “General Accounting Office”, and the words “head of the” are added, for consistency. The word “written” is omitted as surplus. In clause (1), the words “Governmental Affairs of the Senate” are substituted for “Government Operations of the . . . Senate” because of Rule 25.1(k) of the Standing Rules of the Senate (S. Doc. 96-1, 96th Cong., 1st Sess.). In clause (2), the words “both Houses of Congress” are substituted for “the House of Representatives and the Senate” for consistency. The words “connection with”, “for that agency”, and “to the Congress” are omitted as surplus.

AMENDMENTS

2019—Subsec. (b)(1). Pub. L. 115-414, §3(1), substituted “181st” for “61st”.

Subsec. (b)(2). Pub. L. 115-414, §3(2), substituted “180” for “60”.

2017—Subsec. (b). Pub. L. 115-3, §2(b)(1), inserted “or planned” after “action taken” in introductory provisions.

Subsec. (b)(1). Pub. L. 115-3, §2(b)(2), added par. (1) and struck out former par. (1) which read as follows: “the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives before the 61st day after the date of the report; and”.

CHANGE OF NAME

Committee on Oversight and Government Reform of House of Representatives changed to Committee on Oversight and Reform of House of Representatives by House Resolution No. 6, One Hundred Sixteenth Congress, Jan. 9, 2019.

§ 721. Access to certain information

(a) No provision of the Social Security Act, including section 453(l) of that Act (42 U.S.C. 653(l)), shall be construed to limit, amend, or supersede the authority of the Comptroller General to obtain any information or to inspect any record under section 716 of this title.

(b) The specific reference to a statute in subsection (a) shall not be construed to affect access by the Government Accountability Office to information under statutes that are not so referenced.

(Added Pub. L. 115-3, §2(a), Jan. 31, 2017, 131 Stat. 7.)

REFERENCES IN TEXT

The Social Security Act, referred to in subsec. (a), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, which is classified