

(2) may solicit, accept, use, and dispose of any money or property the Committee receives.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1280; Pub. L. 105-354, § 1(3), Nov. 3, 1998, 112 Stat. 3239.)

HISTORICAL AND REVISION NOTES
PUB. L. 105-225

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
2501	36:155b.	July 11, 1949, ch. 302, § 2, as added Nov. 7, 1988, Pub. L. 100-630, title III, § 301(b)(3), 102 Stat. 3316.

In clause (2), the words “in the name of the Committee”, “in furtherance of this resolution”, “real, personal, or mixed, tangible or nontangible”, and “by gift, devise, bequest, or otherwise” are omitted as unnecessary.

PUB. L. 105-354

This amends section 2501(2) of title 36 to reflect a change made by section 413 of the Workforce Investment Act of 1998 (Public Law 105-220, Aug. 7, 1998, 112 Stat. 1241).

AMENDMENTS

1998—Par. (2). Pub. L. 105-354 inserted “solicit,” before “accept.”.

§ 2502. Authorization of appropriations

(a) GENERAL.—Amounts necessary for the work of the President’s Committee on Employment of People With Disabilities are authorized to be appropriated for the fiscal year ending September 30, 1997, to be expended in the manner and by agencies the President may direct.

(b) USES.—Amounts appropriated under this section are to be used to carry out the purposes of the National Disability Employment Awareness Month and to enable the President to provide the Committee with adequate personnel to assist in its activities, and otherwise to provide the Committee with the means of carrying out a program to promote the employment of individuals with disabilities, by—

- (1) creating interest throughout the United States in the rehabilitation and employment of such individuals; and
- (2) obtaining and maintaining cooperation from all public and private groups in the field.

(Pub. L. 105-225, Aug. 12, 1998, 112 Stat. 1280.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
2502	36:155a.	July 11, 1949, ch. 302, § 1, 63 Stat. 409; Aug. 3, 1954, ch. 655, § 5, 68 Stat. 665; Sept. 13, 1960, Pub. L. 86-772, 74 Stat. 913; June 24, 1964, Pub. L. 88-321, 78 Stat. 221; Nov. 8, 1965, Pub. L. 89-333, § 14, 79 Stat. 1294; July 7, 1968, Pub. L. 90-391, § 14, 82 Stat. 306; Oct. 21, 1986, Pub. L. 99-506, title IX, § 902, 100 Stat. 1841; Nov. 7, 1988, Pub. L. 100-630, title III, § 301(b)(1), (2), 102 Stat. 3316; June 6, 1991, Pub. L. 102-52, § 9(b), 105 Stat. 263; Oct. 29, 1992, Pub. L. 102-569, title IX, § 914, 106 Stat. 4488.

In subsection (a), authorizations of appropriations for fiscal years 1993-1996 are omitted as obsolete.

Subtitle II—Patriotic and National Organizations

AMENDMENTS

2014—Pub. L. 113-237, § 3(a)(2)(B), Dec. 18, 2014, 128 Stat. 2836, struck out item for part A “General”, which consisted of item for chapter 101, and item for part B “Organizations”, which consisted of items for chapters 201 to 2701.

2009—Pub. L. 111-95, § 1(b), Nov. 6, 2009, 123 Stat. 3003, added item for chapter 1404.

2008—Pub. L. 110-254, § 1(b), June 30, 2008, 122 Stat. 2421, amended item for chapter 1201 generally, substituting “Korean War Veterans Association, Incorporated” for “[Reserved]”.

2002—Pub. L. 107-252, title VI, § 601(b), Oct. 29, 2002, 116 Stat. 1721, added item for chapter 1526.

Pub. L. 107-241, § 1(a)(2)(B), Oct. 16, 2002, 116 Stat. 1496, substituted “AMVETS (American Veterans)” for “AMVETS (American Veterans of World War II, Korea, and Vietnam)” in item for chapter 227.

2000—Pub. L. 106-474, title II, § 201(b), Nov. 9, 2000, 114 Stat. 2095, added item for chapter 1524.

1998—Pub. L. 105-354, § 1(4)(B), (5)(B), Nov. 3, 1998, 112 Stat. 3241, 3244, added items for chapters 202 and 210.

PART A—GENERAL

CHAPTER 101—GENERAL

Sec. 10101.	Audits.
10102.	Reservation of right to amend or repeal.

§ 10101. Audits

(a) GENERAL.—Except as otherwise provided, the financial statements of each corporation in part B of this subtitle shall be audited annually in accordance with generally accepted auditing standards by an independent certified public accountant or independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the United States. The audit shall be conducted where the financial statements of the corporation normally are kept. The person conducting the audit shall be given access to—

- (1) all records and property owned or used by the corporation necessary to facilitate the audit; and
- (2) full facilities for verifying transactions with the balances or securities held by depositories, fiscal agents, and custodians.

(b) REPORT.—(1) The corporation shall submit a report of the audit to Congress not later than 6 months after the close of the fiscal year for which the audit is made. The report shall describe the scope of the audit and include—

- (A) statements necessary to present fairly the corporation’s assets, liabilities, and surplus or deficit, and an analysis of the changes in those amounts during the year;
- (B) a statement in reasonable detail of the corporation’s income and expenses during the year including the results of any trading, manufacturing, publishing, or other commercial-type endeavor; and
- (C) the independent auditor’s opinion of those statements.