

and the incurrence of financial or other contractual obligations.

(2) The articles of incorporation of the Congressional Award Foundation shall provide that—

(A) the members of the Board of Directors of the Foundation shall be the members of the Board, with up to 24 additional voting members appointed by the Board, and the Director who shall serve as a nonvoting member; and

(B) the extent of the authority of the Foundation shall be the same as that of the Board.

(3) No director, officer, or employee of any corporation established under this subsection may receive compensation, travel expenses, or benefits from both the Corporation and the Board.

(Pub. L. 96-114, title I, § 106, formerly § 7, Nov. 16, 1979, 93 Stat. 854; Pub. L. 99-161, § 4(f), Nov. 25, 1985, 99 Stat. 935; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 100-674, § 2(c), Nov. 17, 1988, 102 Stat. 3996; Pub. L. 101-525, § 7, Nov. 6, 1990, 104 Stat. 2306; renumbered title I, § 106, Pub. L. 106-533, § 1(b)(1), (2), Nov. 22, 2000, 114 Stat. 2553; Pub. L. 111-200, § 2(d)-(g), July 7, 2010, 124 Stat. 1369.)

### Editorial Notes

#### AMENDMENTS

2010—Subsec. (a)(1). Pub. L. 111-200, § 2(d), added par. (1) and struck out former par. (1) which read as follows: “the Board shall carry out its functions and make expenditures with only such resources as are available to the Board from sources other than the Federal Government; and”.

Subsec. (c)(4). Pub. L. 111-200, § 2(e), added par. (4) and struck out former par. (4) which read as follows: “Each Statewide Council established pursuant to this section is authorized to receive public monetary and in-kind contributions, which may be made available to local boards to supplement or defray operating expenses. The Board shall adopt appropriate financial management methods in order to ensure the proper accounting of these funds.”

Subsec. (d). Pub. L. 111-200, § 2(f)(1), inserted “to be” after “expenditure is”.

Subsec. (e)(1)(A). Pub. L. 111-200, § 2(f)(2), inserted “or for scholarships” after “local program”.

Subsec. (i). Pub. L. 111-200, § 2(g), added subsec. (i) and struck out former subsec. (i) which read as follows:

“(1) The Board shall provide for the establishment of a private nonprofit corporation for the sole purpose of assisting the Board to carry out the Congressional Award Program, and shall delegate to the corporation such duties as it considers appropriate.

“(2) The articles of incorporation of the corporation established under this subsection shall provide that—

“(A) the members of the Board of Directors of the corporation shall be the members of the Board, and the Director of the corporation shall be the Director of the Board; and

“(B) the extent of the authority of the corporation shall be the same as that of the Board.

“(3) No director, officer, or employee of any corporation established under this subsection may receive compensation, travel expenses, or benefits from both the corporation and the Board.”

1990—Subsec. (a). Pub. L. 101-525, § 7(a), which directed the insertion of “(a)” after the section designation, was not executed in view of existing subsec. (a) designation.

Subsec. (b)(2)(C). Pub. L. 101-525, § 7(b)(1)(A), substituted “conduct” for “conducting” and struck out “State and” after “new”.

Subsec. (b)(2)(D), (E). Pub. L. 101-525, § 7(b)(1)(B), added subpar. (D) and redesignated former subpar. (D) as (E). Former subpar. (E) redesignated (F).

Subsec. (b)(2)(F). Pub. L. 101-525, § 7(b)(1)(B), (C), redesignated subpar. (E) as (F) and substituted “conduct” for “conducting”. Former subpar. (F) redesignated (G).

Subsec. (b)(2)(G), (H). Pub. L. 101-525, § 7(b)(1)(B), redesignated subpars. (F) and (G) as (G) and (H), respectively.

Subsecs. (c), (d). Pub. L. 101-525, § 7(b)(2), added subsec. (c). Former subsecs. (c) and (d) redesignated (d) and (e), respectively.

Subsec. (e). Pub. L. 101-525, § 7(b)(2), (c), redesignated subsec. (d) as (e) and amended it generally. Prior to amendment, subsec. (e) read as follows: “The Board may seek and accept, from sources other than the Federal Government, funds and other resources to carry out its activities. The Board may not accept any funds or other resources which are—

“(1) donated with a restriction on their use unless such restriction merely provides that such funds or other resources be used in furtherance of the Congressional Award Program; or

“(2) donated subject to the condition that the identity of the donor of the funds or resources shall remain anonymous.

The Board may permit donors to use the name of the Board or the name ‘Congressional Award Program’ in advertising.” Former subsec. (e) redesignated (f).

Subsecs. (f) to (i). Pub. L. 101-525, § 7(b)(2), redesignated subsecs. (e) to (h) as (f) to (i), respectively.

1988—Pub. L. 100-674, § 2(c)(1), substituted “Powers, functions, and limitations” for “Powers and limitations of Board” in section catchline.

Subsecs. (b) to (h). Pub. L. 100-674, § 2(c)(2), added subsec. (b) and redesignated former subsecs. (b) to (g) as (c) to (h), respectively.

1986—Subsec. (a)(2). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

1985—Subsec. (c). Pub. L. 99-161 inserted at end “The Board may permit donors to use the name of the Board or the name ‘Congressional Award Program’ in advertising.”

### § 807. Audits

#### (a) Contracts with independent public accountant

The Board shall enter into a contract with an independent public accountant to conduct an annual audit in accordance with generally accepted government auditing standards, of the financial records of the Board and of any corporation established under section 806(i) of this title, and shall ensure that the independent public accountant has access for the purpose of the audit to any books, documents, papers, and records of the Board or such corporation (or any agent of the Board or such corporation) which the independent public accountant reasonably determines to be pertinent to the Congressional Award Program.

#### (b) Annual report to Congress on audit results

Not later than May 15 of each calendar year, the Board shall submit to appropriate officers, committees, and subcommittees of Congress and to the Comptroller General of the United States a report on the results of the most recent audit conducted pursuant to this section, and shall include in the report information on any such additional areas as the independent public accountant who conducted the audit determines deserve or require evaluation.

#### (c) Review by the Comptroller General of annual audit

(1) The Comptroller General of the United States shall review each annual audit conducted under subsection (a).

(2) For purposes of a review under paragraph (1), the Comptroller General, or any duly authorized representative of the Comptroller General, shall have access to any books, documents, papers, and records of the Board or such corporation, or any agent of the Board or such corporation, including the independent external auditor designated under subsection (a), which, in the opinion of the Comptroller General, may be pertinent.

(3) Not later than 180 days after the date on which the Comptroller General receives a report under subsection (b), the Comptroller General shall submit to Congress a report containing the results of the review conducted under paragraph (1) with respect to the preceding year.

(Pub. L. 96-114, title I, §107, formerly §8, Nov. 16, 1979, 93 Stat. 855; Pub. L. 99-161, §4(g), Nov. 25, 1985, 99 Stat. 935; Pub. L. 100-674, §2(e), Nov. 17, 1988, 102 Stat. 3998; Pub. L. 101-525, §8, Nov. 6, 1990, 104 Stat. 2308; renumbered title I, §107, Pub. L. 106-533, §1(b)(1), (2), Nov. 22, 2000, 114 Stat. 2553; Pub. L. 113-188, title IX, §902(c)(1), Nov. 26, 2014, 128 Stat. 2021.)

### Editorial Notes

#### AMENDMENTS

2014—Pub. L. 113-188 amended section generally. Prior to amendment, section related to annual audits and reports by the Comptroller General.

1990—Subsec. (a). Pub. L. 101-525, §8(1), substituted “section 806(i) of this title” for “section 806(h) of this title” and “annually” for “at least biennially”.

Subsec. (b). Pub. L. 101-525, §8(2), added subsec. (b) and struck out former subsec. (b) which required audit to assess adequacy of fiscal control and funds accountability procedures and propriety of expenses.

Subsecs. (c), (d). Pub. L. 101-525, §8(2), struck out subsec. (c) which required the Comptroller General to include in report on first audit performed after Nov. 25, 1985, an evaluation of programs and activities under this chapter and specified contents of such evaluation, and subsec. (d) which directed that report on first audit performed after Nov. 25, 1985, was to be submitted on or before May 15, 1988.

1988—Subsec. (a). Pub. L. 100-674 substituted “section 806(h)” for “section 806(g)”.

1985—Pub. L. 99-161, §4(g)(1), inserted “and evaluation” after “Audits” in section catchline.

Subsec. (a). Pub. L. 99-161, §4(g)(2)–(4), designated existing provisions as subsec. (a), substituted “shall be audited at least biennially” for “may be audited”, and struck out “at such times as the Comptroller General may determine to be appropriate” after “referred to as the ‘Comptroller General’”.

Subsecs. (b) to (d). Pub. L. 99-161, §4(g)(5), added subsecs. (b) to (d).

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-188 effective Oct. 1, 2014, see section 902(c)(3) of Pub. L. 113-188, set out as a note under section 804 of this title.

### § 808. Termination

The Board shall terminate October 1, 2023.

(Pub. L. 96-114, title I, §108, formerly §9, Nov. 16, 1979, 93 Stat. 855; Pub. L. 99-161, §3, Nov. 25, 1985, 99 Stat. 934; Pub. L. 100-674, §2(d), Nov. 17, 1988, 102 Stat. 3997; Pub. L. 101-525, §2(a), Nov. 6, 1990, 104 Stat. 2305; Pub. L. 102-457, §3, Oct. 23, 1992,

106 Stat. 2266; Pub. L. 104-208, div. A, title V, §5401(b), Sept. 30, 1996, 110 Stat. 3009-511; Pub. L. 106-63, §1(d), Oct. 1, 1999, 113 Stat. 510; renumbered title I, §108, Pub. L. 106-533, §1(b)(1), (2), Nov. 22, 2000, 114 Stat. 2553; Pub. L. 109-143, §1(b)(1), Dec. 22, 2005, 119 Stat. 2659; Pub. L. 111-200, §2(h)(1), July 7, 2010, 124 Stat. 1370; Pub. L. 113-43, §2, Oct. 4, 2013, 127 Stat. 554; Pub. L. 115-268, §2(a), Oct. 11, 2018, 132 Stat. 3762.)

### Editorial Notes

#### AMENDMENTS

2018—Pub. L. 115-268 substituted “October 1, 2023” for “October 1, 2018”.

2013—Pub. L. 113-43 substituted “October 1, 2018” for “October 1, 2013”.

2010—Pub. L. 111-200 substituted “October 1, 2013” for “October 1, 2009”.

2005—Pub. L. 109-143 substituted “October 1, 2009” for “October 1, 2004”.

1999—Pub. L. 106-63 substituted “October 1, 2004” for “October 1, 1999”.

1996—Pub. L. 104-208 substituted “1999” for “1995”.

1992—Pub. L. 102-457 substituted “1995” for “1992”.

1990—Pub. L. 101-525 amended section generally, substituting present provision for provisions which had: in subsec. (a) directed that the Board terminate on Nov. 15, 1989; in subsec. (b) provided for alternative termination dates; in subsec. (c) required reports to Congress; in subsecs. (d) and (e) required certification of compliance and verification of information, respectively; and in subsec. (f) mandated dissolution of corporations established by the Board prior to its termination.

1988—Pub. L. 100-674 amended section generally. Prior to amendment, section read as follows: “The Board shall terminate on November 16, 1988. Upon termination of the Board, the Board shall take such actions as may be required to provide for the dissolution of any corporation established by the Board under section 806(g) of this title. The Board shall set forth, in its by-laws, the procedures for dissolution to be followed by the Board.”

1985—Pub. L. 99-161 substituted “on November 16, 1988” for “six years after November 16, 1979”.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115-268, §2(b), Oct. 11, 2018, 132 Stat. 3762, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on October 1, 2018.”

#### EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 113-43, §3, Oct. 4, 2013, 127 Stat. 554, provided that: “This Act [amending this section and enacting provisions set out as a note under section 801 of this title] shall take effect as of October 1, 2013.”

#### EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-200, §2(h)(2), July 7, 2010, 124 Stat. 1370, provided that: “This subsection [amending this section] shall take effect as of October 1, 2009.”

#### SAVINGS PROVISION

Pub. L. 109-143, §1(b)(2), Dec. 22, 2005, 119 Stat. 2659, provided that: “During the period of October 1, 2004, through the date of the enactment of this section [Dec. 22, 2005], all actions and functions of the Congressional Award Board under the Congressional Award Act (2 U.S.C. 801 et seq.) shall have the same effect as though no lapse or termination of the Board ever occurred.”

Pub. L. 104-208, div. A, title V, §5401(c), Sept. 30, 1996, 110 Stat. 3009-511, provided that: “During the period of October 1, 1995, through the date of the enactment of