

deems appropriate. The Comptroller General shall provide to any person or entity described in subparagraph (A) a current list of officers and employees to whom, with proper identification, records and property may be made available, and who may make notes or copies necessary to carry out an audit or examination under this subsection.”

Subsec. (f). Pub. L. 111–203, § 1102(a), added subsec. (f). 2009—Subsec. (a). Pub. L. 111–22, § 801(a)(1), substituted “Board of Governors of the Federal Reserve System (in this section referred to as the ‘Board’),” for “Federal Reserve Board.”

Subsec. (b). Pub. L. 111–22, § 801(a)(2)(A), which directed substitution of “Board” for “Federal Reserve Board,” in introductory provisions, was executed by making the substitution for “Federal Reserve Board” to reflect the probable intent of Congress.

Subsec. (b)(4). Pub. L. 111–22, § 801(a)(2)(B), struck out “of Governors” after “Board”.

Subsec. (c)(3), (4). Pub. L. 111–22, § 801(b), added pars. (3) and (4) and struck out former par. (3) which read as follows: “This subsection does not authorize an officer or employee of an agency to withhold information from a committee of Congress authorized to have the information.”

Subsec. (d)(1). Pub. L. 111–22, § 801(c)(1), inserted after first sentence “The Comptroller General shall have access to the officers, employees, contractors, and other agents and representatives of an agency and any entity established by an agency at any reasonable time as the Comptroller General may request. The Comptroller General may make and retain copies of such books, accounts, and other records as the Comptroller General determines appropriate.”

Subsec. (d)(2). Pub. L. 111–22, § 801(c)(2), inserted “, copies of any record,” after “records”.

Subsec. (d)(3). Pub. L. 111–22, § 801(c)(3), added par. (3).

Subsec. (e). Pub. L. 111–22, § 801(d), added subsec. (e).

2004—Subsec. (c)(1). Pub. L. 108–271 substituted “Government Accountability Office” for “General Accounting Office”.

1996—Subsec. (d). Pub. L. 104–316 struck out at end of par. (1) “An agency shall give the Comptroller General suitable and lockable offices and furniture, telephones, and access to copying facilities.” and amended par. (2) generally. Prior to amendment, par. (2) read as follows: “Except for the temporary removal of workpapers of the Comptroller General that do not identify a customer of an open or closed bank or bank holding company, an open bank, or an open bank holding company, all workpapers of the Comptroller General and records and property of or used by an agency that the Comptroller General possesses during an audit, shall remain in the agency. The Comptroller General shall prevent unauthorized access to records or property.”

1989—Subsec. (a). Pub. L. 101–73 inserted reference to Office of Thrift Supervision.

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 378(2) of Pub. L. 111–203 effective on the transfer date, see section 351 of Pub. L. 111–203, set out as a note under section 906 of Title 2, The Congress.

Amendment by section 1102 of Pub. L. 111–203 effective 1 day after July 21, 2010, except as otherwise provided, see section 4 of Pub. L. 111–203, set out as an Effective Date note under section 5301 of Title 12, Banks and Banking.

§ 715. Audit of accounts and operations of the District of Columbia government

(a) In addition to the audit carried out under section 455 of the District of Columbia Home Rule Act (Public Law 93–198, 87 Stat. 803; D.C. Code, § 47–117), the Comptroller General each year shall audit the accounts and operations of the District of Columbia government. An audit shall be carried out according to principles,

under regulations, and in a way the Comptroller General prescribes. When prescribing the procedures to follow and the extent of the inspection of records, the Comptroller General shall consider generally accepted principles of auditing, including the effectiveness of accounting organizations and systems, internal audit and control, and related administrative practices.

(b) The Comptroller General shall submit each audit report to Congress and (other than the audit reports of the District of Columbia Courts) the Mayor and Council of the District of Columbia. The report shall include the scope of an audit, information the Comptroller General considers necessary to keep Congress, the Mayor, and the Council informed of operations audited, and recommendations the Comptroller General considers advisable.

(c)(1) By the 90th day after receiving an audit report from the Comptroller General, the Mayor shall state in writing to the Council measures the District of Columbia government is taking to comply with the recommendations of the Comptroller General. A copy of the statement shall be sent to Congress.

(2) After the Council receives the statement of the Mayor, the Council may make available for public inspection the report of the Comptroller General and other material the Council considers pertinent.

(d) To carry out this section, records and property of or used by the District of Columbia government necessary to make an audit easier shall be made available to the Comptroller General. The Mayor shall provide facilities to carry out an audit.

(e) Not later than March 1 of each year, the Comptroller General shall submit to the Committee on the District of Columbia of the House of Representatives and the Subcommittee on General Services, Federalism, and the District of Columbia of the Committee on Governmental Affairs of the Senate a review of the report of the breakdown of the independently audited revenues of the District of Columbia for the preceding fiscal year by revenues derived from the Federal Government and revenues derived from sources other than the Federal Government that is included in the independent annual audit of the funds of the District of Columbia conducted for such fiscal year.

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 891; Pub. L. 102–102, § 2(c)(2), Aug. 17, 1991, 105 Stat. 496; Pub. L. 105–33, title XI, §§ 11244(b), 11717(b), Aug. 5, 1997, 111 Stat. 754, 786.)

HISTORICAL AND REVISION NOTES

<i>Revised Section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
715(a)	31:61(a)(1st, 2d sentences).	Dec. 24, 1973, Pub. L. 93–198, § 736, 87 Stat. 823.
715(b)	31:61(b)(1).	
715(c)(1) ..	31:61(b)(3).	
715(c)(2) ..	31:61(b)(2).	
715(d)	31:61(a)(last sentence).	

In subsection (a), the words “Comptroller General” are substituted for “General Accounting Office” for consistency. The words “of Columbia” are added for clarity. The words “rules and” are omitted as surplus. The word “way” is substituted for “procedures” and “detail” to eliminate unnecessary words. The words “of

the United States” are omitted as surplus. The word “records” is substituted for “vouchers and other documents” to eliminate unnecessary words.

In subsection (b), the words “of the District of Columbia” are added for clarity. The words “comments and” are omitted as surplus. The word “audited” is substituted for “to which the reports relate” for consistency and to eliminate unnecessary words. The words “with respect thereto” are omitted as surplus.

In subsection (c)(2), the words “After the Council receives the statement of the Mayor” are substituted for “After the Mayor has had an opportunity to be heard”, and the words “of the Comptroller General” are added, for clarity. The word “thereto” is omitted as surplus.

In subsection (d), the words “To carry out this section” are added for clarity. The words “records and property of or used by . . . shall be made available to the Comptroller General” are substituted for 31:61(a)(last sentence 1st–30th words) for consistency in the revised title and with other titles of the United States Code and to eliminate unnecessary words. The words “of Columbia government” are added for consistency. The words “The Mayor shall provide facilities to carry out an audit” are substituted for 31:61(a)(last sentence words after last comma) for clarity.

AMENDMENTS

1997—Subsec. (a). Pub. L. 105–33, §11717(b), substituted “District of Columbia Home Rule Act” for “District of Columbia Self-Government and Governmental Reorganization Act”.

Subsec. (b). Pub. L. 105–33, §11244(b), substituted “and (other than the audit reports of the District of Columbia Courts) the Mayor” for “and the Mayor”.

1991—Subsec. (e). Pub. L. 102–102 added subsec. (e).

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.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105–33 effective Oct. 1, 1997, except as otherwise provided in title XI of Pub. L. 105–33, see section 11721 of Pub. L. 105–33, set out as a note under section 4246 of Title 18, Crimes and Criminal Procedure.

EFFECTIVE DATE OF 1991 AMENDMENT

Section 2(e) of Pub. L. 102–102 provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Aug. 17, 1991].”

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 the requirement to submit annual audit reports to Congress under subsec. (b) of this section is listed on page 4), 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.

ABOLITION OF HOUSE COMMITTEE ON THE DISTRICT OF COLUMBIA

Committee on the District of Columbia of House of Representatives abolished by House Resolution No. 6, One Hundred Fourth Congress, Jan. 4, 1995. References to Committee on the District of Columbia treated as referring to Committee on Government Reform and Oversight of House of Representatives, see section 1(b) 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.

§ 716. Availability of information and inspection of records

(a) Each agency shall give the Comptroller General information the Comptroller General requires about the duties, powers, activities, organization, and financial transactions of the agency. The Comptroller General may inspect an agency record to get the information. This subsection does not apply to expenditures made under section 3524 or 3526(e) of this title.

(b)(1) When an agency record is not made available to the Comptroller General within a reasonable time, the Comptroller General may make a written request to the head of the agency. The request shall state the authority for inspecting the records and the reason for the inspection. The head of the agency has 20 days after receiving the request to respond. The response shall describe the record withheld and the reason the record is being withheld. If the Comptroller General is not given an opportunity to inspect the record within the 20-day period, the Comptroller General may file a report with the President, the Director of the Office of Management and Budget, the Attorney General, the head of the agency, and Congress.

(2) Through an attorney the Comptroller General designates in writing, the Comptroller General may bring a civil action in the district court of the United States for the District of Columbia to require the head of the agency to produce a record—

(A) after 20 days after a report is filed under paragraph (1) of this subsection; and

(B) subject to subsection (d) of this section.

(3) The Attorney General may represent the head of the agency. The court may punish a failure to obey an order of the court under this subsection as a contempt of court.

(c)(1) Subject to subsection (d) of this section, the Comptroller General may subpoena a record of a person not in the United States Government when the record is not made available to the Comptroller General to which the Comptroller General has access by law or by agreement of that person from whom access is sought. A subpoena shall identify the record and the authority for the inspection and may be issued by the Comptroller General. The Comptroller General may have an individual serve a subpoena under this subsection by delivering a copy to the person named in the subpoena or by mailing a copy of the subpoena by certified or registered mail, return receipt requested, to the residence or principal place of business of the person. Proof of service is shown by a verified return by the individual serving the subpoena that states how the subpoena was served or by the return receipt signed by the person served.

(2) If a person residing, found, or doing business in a judicial district refuses to comply with a subpoena issued under paragraph (1) of this subsection, the Comptroller General, through an at-