

TITLE 2 - THE CONGRESS
CHAPTER 19 - CONGRESSIONAL AWARD PROGRAM
SUBCHAPTER I - CONGRESSIONAL AWARD PROGRAM

§ 807. Audits and evaluation

(a) Annual audits by Comptroller General; access to books, documents, papers, and records

The financial records of the Board and of any corporation established under section 806 (i) ¹ of this title shall be audited annually by the Comptroller General of the United States (hereinafter in this section referred to as the “Comptroller General”). The Comptroller General, or any duly authorized representative of the Comptroller General, shall have access for the purpose of audit to any books, documents, papers, and records of the Board or such corporation (or any agent of the Board or such corporation) which, in the opinion of the Comptroller General, may be pertinent to the Congressional Award Program.

(b) Annual report to Congress on audit results

The Comptroller General shall submit to appropriate officers, committees, and subcommittees of the Congress, by May 15th of each calendar year, a report on the results of the audit of the financial records and on any such additional areas as the Comptroller General determines deserve or require evaluation.

Footnotes

¹ See References in Text note below.

(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.)

References in Text

Section 806 (i) of this title, referred to in subsec. (a), was in the original a reference to section 7 (i) which was renumbered section 106 by Pub. L. 106–533, § 1(b)(2), Nov. 22, 2000, 114 Stat. 2553.

Amendments

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).