

**TITLE 48 - TERRITORIES AND INSULAR POSSESSIONS**  
**CHAPTER 8A - GUAM**  
**SUBCHAPTER II - THE EXECUTIVE BRANCH**

**§ 1422d. Transfer of functions from government comptroller for Guam to Inspector General, Department of the Interior**

**(a) Functions, powers, and duties transferred**

The following functions, powers, and duties heretofore vested in the government comptroller for Guam are hereby transferred to the Inspector General, Department of the Interior, for the purpose of establishing an organization which will maintain a satisfactory level of independent audit oversight of the government of Guam:

- (1) The authority to audit all accounts pertaining to the revenue and receipts of the government of Guam, and of funds derived from bond issues, and the authority to audit, in accordance with law and administrative regulations, all expenditures of funds and property pertaining to the government of Guam including those pertaining to trust funds held by the government of Guam.
- (2) The authority to report to the Secretary of the Interior and the Governor of Guam all failures to collect amounts due the government, and expenditures of funds or uses of property which are irregular or not pursuant to law.

**(b) Scope of authority transferred**

The authority granted in paragraph (a) of this section shall extend to all activities of the government of Guam, and shall be in addition to the authority conferred upon the Inspector General by the Inspector General Act of 1978 (92 Stat. 1101), as amended.

**(c) Transfer of personnel, assets, etc., of office of government comptroller for Guam to Office of Inspector General, Department of the Interior**

In order to carry out the provisions of this section, the personnel, assets, liabilities, contracts, property, records, and unexpended balances of appropriations, authorizations, allocations, and other funds employed, held, used, arising from, available or to be made available, of the office of the government comptroller for Guam related to its audit function are hereby transferred to the Office of Inspector General, Department of the Interior.

(Aug. 1, 1950, ch. 512, § 9–A, as added Pub. L. 97–357, title I, § 104(b), Oct. 19, 1982, 96 Stat. 1706.)

**References in Text**

The Inspector General Act of 1978, referred to in subsec. (b), is Pub. L. 95–452, Oct. 12, 1978, 92 Stat. 1101, as amended, which is set out in the Appendix to Title 5, Government Organization and Employees.

**Prior Provisions**

A prior section 1422d, act Aug. 1, 1950, ch. 512, § 9–A, as added Sept. 11, 1968, Pub. L. 90–497, § 5, 82 Stat. 845; amended Oct. 15, 1977, Pub. L. 95–134, title II, § 203(a), 91 Stat. 1161, related to the creation, auditing function, and reporting duty of the office of a government comptroller for Guam, prior to repeal by Pub. L. 97–357, § 104(b).