

GOVERNMENT ACCOUNTABILITY OFFICE IMPROVEMENT
ACT OF 2009

DECEMBER 19, 2009.—Committed to the Committee of the Whole House on the State
of the Union and ordered to be printed

Mr. TOWNS, from the Committee on Oversight and Government
Reform, submitted the following

R E P O R T

[To accompany H.R. 2646]

[Including cost estimate of the Congressional Budget Office]

The Committee on Oversight and Government Reform, to whom was referred the bill (H.R. 2646) to amend title 31, United States Code, to enhance the oversight authorities of the Comptroller General, and for other purposes, having considered the same, report favorably thereon with an amendment and recommend that the bill as amended do pass.

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The amendment is as follows:
Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the “Government Accountability Office Improvement Act of 2009”.

SEC. 2. AUTHORITY TO OBTAIN INFORMATION.

(a) **AUTHORITY TO OBTAIN RECORDS.**—Section 716 of title 31, United States Code, is amended in subsection (a)—

(1) by striking “(a)” and inserting “(2)”; and

(2) by inserting after the section heading the following:

“(a)(1) The Comptroller General is authorized to obtain such agency records as the Comptroller General requires to discharge his duties (including audit, evaluation, and investigative duties), including through the bringing of civil actions under this section. In reviewing a civil action under this section, the court shall recognize the continuing force and effect of the authorization in the preceding sentence until such time as the authorization is repealed pursuant to law.”

(b) **COPIES AND INTERVIEWS.**—Section 716(a) of title 31, United States Code, as amended by subsection (a), is further amended in the second sentence of paragraph (2) by striking “inspect an agency record” and inserting “inspect, and make and retain copies of, an agency record and interview agency officers and employees”.

(c) **RULES OF CONSTRUCTION.**—Section 716 of title 31, United States Code, is amended by adding at the end the following new subsection:

“(f) No provision of any law in existence on the date of the enactment of this section or enacted after such date shall be construed to limit, amend, or supersede the authority of the Comptroller General to obtain any information, to inspect any record, or to interview any officer or employee under this section, except to the extent such provision expressly and specifically refers to this section and provides for such limitation, amendment, or supersession.”

SEC. 3. ADMINISTERING OATHS.

Paragraph (4) of section 711 of title 31, United States Code, is amended to read as follows:

“(4) administer oaths to witnesses, except that, in matters other than auditing and settling accounts, the authority of an officer or employee to administer oaths to witnesses pursuant to a delegation under paragraph (2) shall not be available without the prior express approval of the Comptroller General (or a designee).”

SEC. 4. AGENCY REPORTS.

Section 720(b) of title 31, United States Code, is amended—

(1) in the matter preceding paragraph (1), by inserting “or planned” after “action taken”; and

(2) by amending paragraph (1) to read as follows:

“(1) the Committee on Homeland Security and Governmental Affairs of the Senate, the Committee on Oversight and Government Operations of the House of Representatives, the congressional committees with jurisdiction over the agency program or activity that is the subject of the recommendation, and the Government Accountability Office before the 61st day after the date of the report; and”

SEC. 5. REVIEWS OF SPECIAL FEDERAL RESERVE CREDIT FACILITIES.

(a) **REVIEWS.**—Section 714 of title 31, United States Code (as amended by section 801 of Public Law 111–22), is amended by adding at the end the following new subsection:

“(f) **REVIEWS OF CREDIT FACILITIES OF THE FEDERAL RESERVE SYSTEM.**—

“(1) **IN GENERAL.**—Subject to paragraph (3) and notwithstanding any limitation in subsection (b) on the auditing and overseeing of certain functions of the Board of Governors of the Federal Reserve System or any Federal reserve bank, the Comptroller General may conduct reviews, including onsite examinations when the Comptroller General determines such actions are appropriate, of credit facilities established by the Board or any Federal reserve bank, and of the establishment of such credit facilities by the Board or any Federal reserve bank—

“(A) in carrying out any action or function approved by the Board under the 3rd undesignated paragraph of section 13 of the Federal Reserve Act (12 U.S.C. 343); or

“(B) in providing temporary assistance to private institutions as the lender of last resort.

“(2) **DESCRIPTION.**—As of the date of the enactment of this subsection, the credit facilities to which this subsection applies include the following:

“(A) Money Market Investor Funding Facility.

“(B) Asset-Backed Commercial Paper Money Market Mutual Fund Liquidity Facility.

“(C) Term Asset-Backed Securities Loan Facility.

“(D) Term Auction Facility.

“(E) The Primary Dealer Credit Facility.

“(F) The Commercial Paper Funding Facility.

“(G) The Term Securities Lending Facility, including the Term Securities Lending Facility Options Program.

“(H) The Revolving Credit Facility.

“(I) Reciprocal currency arrangements with foreign central banks.

“(J) Mortgage Backed Securities Purchase Program, as well as the purchase of debt obligations from a Government Sponsored Enterprise.

“(K) Any special purpose vehicle through which any such credit facility conducts any activity or lending.

“(3) TERMINATION OF AUTHORITY.—Paragraph (1) shall cease to apply after the expiration of the 5-year period beginning on the date of the enactment of this subsection.

“(4) REPORT.—

“(A) REQUIRED.—A report on each review conducted under paragraph (1) shall be submitted by the Comptroller General to the Congress before the end of the 90-day period beginning on the date on which such review is completed.

“(B) CONTENTS.—The report under subparagraph (A) shall include a detailed description of the findings and conclusions of the Comptroller General with respect to the review that is the subject of the report, together with such recommendations for legislative or administrative action as the Comptroller General may determine to be appropriate.”

(b) ACCESS TO RECORDS.—Section 714(d) of title 31, United States Code (as amended by section 801 of Public Law 111-22), is amended—

(1) in paragraph (1)—

(A) in the first sentence, by inserting after “an agency” the following: “or any facility established by an agency (as specified in subsection (f))”; and

(B) in the second sentence, by inserting after “and any entity” the following: “or facility”; and

(2) in paragraph (2), by inserting after “used by an agency” the following: “or any facility established by an agency (as specified in subsection (f))”.

PURPOSE AND SUMMARY

H.R. 2646, the “Government Accountability Office Improvement Act of 2009”, was introduced on June 2, 2009, by Oversight and Government Reform Committee Chairman Edolphus Towns. H.R. 2646 clarifies and strengthens the authority of the Government Accountability Office (GAO) in several critical areas, including its access to records.

H.R. 2646 addresses a court decision, *Walker v. Cheney*, 230 F. Supp. 2d 51 (D.D.C. 2002), which limited GAO’s ability to question agency access decisions in court. H.R. 2646 explicitly provides the Comptroller General with standing to pursue litigation when and if the Comptroller General decides that the performance of his official duties is harmed by an agency improperly withholding information from the GAO. H.R. 2646 further enhances GAO’s access to information in two key areas. It confirms GAO’s right to make and retain copies of records, and provides GAO with the right to interview agency officers and employees under section 716(a) of Title 31, United States Code. In addition, H.R. 2646 sets forth a rule of construction providing that GAO’s statutory authority to access information supersedes non-disclosure language in agency-specific statutes, unless that legislation expressly limits GAO’s access. H.R. 2646 also clarifies GAO’s authority to administer oaths. Additionally, the bill provides agencies more flexibility in reporting to Congress in response to GAO recommendations. Finally, as amended in Committee, H.R. 2646 explicitly extends GAO’s authority to con-

duct audits of certain credit facilities established by the Federal Reserve for the five-year period following enactment of the legislation.

BACKGROUND AND NEED FOR LEGISLATION

Congress relies on the GAO in carrying out the investigative and oversight functions vested in the Legislative Branch. H.R. 2646 is necessary to ensure that GAO can effectively carry out all of its functions for the Congress. The GAO helps inform the Congress, Executive agencies, and the public about areas and programs within the federal government that are performing well, and those that need to be improved or are vulnerable to waste, fraud, and abuse. GAO audits provide reliable assessments as to whether the taxpayers are receiving full value from important government programs. H.R. 2646 is intended to increase the effectiveness of GAO by ensuring that GAO is not unnecessarily restricted in its efforts to secure necessary information in the course of performing its auditing and investigative functions for the Congress.

LEGISLATIVE HISTORY

H.R. 2646 was introduced by Chairman Towns on June 2, 2009. On June 4, 2009, the Committee on Oversight and Government Reform held a markup of the bill, and ordered the bill to be reported, as amended, by voice vote.

In the 110th Congress, similar legislation, H.R. 6388, passed the House of Representatives by a voice vote on July 29, 2008. Prior to House passage of the bill, the Subcommittee on the Federal Workforce, Postal Service, and the District of Columbia held a hearing on March 13, 2008, on legislation to improve the oversight, administration, and investigative authorities of GAO. On Wednesday, July 16, 2008, the Committee met in open session and favorably ordered H.R. 6388 to be reported to the House by a voice vote.

SECTION-BY-SECTION

Sec. 1. Short title

The short title of the bill is the Government Accountability Office Improvement Act of 2009.

Sec. 2. Authority to obtain information

This section would clarify that Congress has authorized GAO to pursue civil actions in federal court if federal departments and agencies, including the Executive Office of the President and the White House, improperly withhold federal records from GAO. In litigation arising from GAO's efforts to obtain information about the operations of former Vice President Cheney's energy task force, the federal district court for the District of Columbia held that the Comptroller General lacked standing to enforce GAO's right to information (*Walker v. Cheney*, 230 F. Supp. 2d 51 (D.D.C. 2002)). This decision undermines GAO's ability to successfully carry out the investigative responsibilities delegated to it by the Congress. By limiting GAO's ability to conduct audits and investigations, the decision also has the effect of undermining Congress' constitutional prerogatives to determine how best to carry out its investigative,

legislative, and oversight responsibilities. H.R. 2646 reaffirms and makes explicit the authorization from Congress to the Comptroller General to pursue litigation when and if the Comptroller General decides that the performance of his official duties is harmed by an agency or contractor improperly withholding information from GAO, without the need for any additional approval. In effect, section 2(a) of H.R. 2646 represents a legislative repudiation of the court's decision in *Walker v. Cheney*.

In addition, GAO has had a longstanding right of access to agency records. However, its audit, evaluation, and investigative efforts occasionally have been frustrated and delayed by agencies not providing GAO with copies of needed records and by a lack of willingness on the part of agency officers and employees to discuss the content of records or provide background information relevant to programs under review. While the right to copy records is inherent in GAO's authority to obtain the information it needs from agencies, some agencies nevertheless have insisted that GAO review agency records only on site, without making copies, including situations where no practical justification exists. In addition, many agency activities are not documented, which means that the cooperation of agency officers and employees provides the only viable means for GAO to obtain information about certain activities. Accordingly, subsection (b) enhances GAO's existing access authority by explicitly confirming GAO's right to make and retain copies of records, and by providing GAO with the right to interview agency officers and employees under section 716(a) of Title 31.

Subsection (c) further confirms GAO's access authority by requiring agencies to interpret statutes as requiring disclosure of information to GAO, unless the statute expressly denies GAO the right to access such information. In numerous instances, agencies have seized on statutory language placing limitations on the disclosure or use of data to conclude that such data could not be disclosed to GAO. The rule of construction provided in H.R. 2646 is consistent with the GAO's enforcement provision under section 716 of Title 31, and will apply to existing as well as future provisions of law, except to the extent a statute expressly and specifically limits the Comptroller General's access to information.

Sec. 3. Administering oaths

When Congress established GAO in 1921, auditing and settling accounts were its principal focus, but that is no longer the case. The Congress has called upon the Comptroller General to perform many other audit, investigative, and adjudicative roles for the Congress. These roles periodically raise situations involving potential criminal or ethical violations, or conflicting testimony or assertions concerning sensitive subjects. In such situations, the ability to administer oaths can be an important tool—as it has been for agency Inspector Generals, including GAO's statutory Inspector General—to allow the Comptroller General to better accomplish his work for the Congress. This section amends section 711 of title 31 to remove references to auditing and settling accounts in the Comptroller General's authority to administer oaths to witnesses, except that, in situations other than auditing or settling accounts, prior express approval of the Comptroller General or a designee is required.

Sec. 4. Agency reports

Section 4 amends section 720 of title 31 to allow an agency more flexibility in reporting to Congress on its response to a GAO recommendation. Currently, agencies must report two months after issuance of a GAO report on “action taken.” H.R. 2646 recognizes that agencies must decide on a course of action before implementing it, and therefore, requires agencies to report within two months on actions planned or taken in response to a GAO recommendation. The section also expands the list of recipients of the agency reports to include GAO and the congressional committees with jurisdiction over the agency program or activity that is the subject of the recommendation.

Sec. 5. Review of special Federal Reserve credit facilities

Section 5 amends section 714 of title 31 to allow the GAO to conduct reviews of certain actions taken by the Federal Reserve that previously have been exempt from GAO review. Previously-excluded actions concerning monetary policy decisions, discount window operations, and other matters have been a major part of the Federal Reserve’s unprecedented exercise of authority in response to the recent financial crisis. The section addresses an accountability shortcoming in oversight of Federal Reserve actions by providing the GAO with authority to conduct onsite examinations of credit facilities established by the Federal Reserve in carrying out any action or function approved by the Federal Reserve under section 13 of the Federal Reserve Act or in providing temporary assistance to private institutions as the lender of last resort. The section further requires GAO to submit a report on all reviews they conduct under this section. The authority provided by this section would expire five years after the enactment of the bill.

EXPLANATION OF AMENDMENTS

An amendment, offered by Rep. Kucinich, was agreed to on a voice vote. The amendment, which adds section 5 to H.R. 2646, would allow the GAO to review and audit certain monetary policy and other actions taken by the Federal Reserve, including those taken in response to the financial crisis. The Federal Banking Agency Audit Act of 1978 (P.L. 95–320) severely limits the ability of the GAO to conduct audits and reviews of many actions taken by the Federal Reserve. The Act specifically excludes from audit and review those transactions for or with a foreign central bank or foreign government, as well as deliberations, decisions, or actions on monetary policy matters, including discount window operations. These activities have been a major part of the Federal Reserve’s recent and unprecedented response to the financial crisis.

S. 896, the “Helping Families Save Their Homes Act” (P.L. 111–22), which passed the House of Representatives on May 19, 2009, and was signed by President Obama on May 20, 2009, included language to allow GAO to audit some of the previously-excluded activities. The amendment to H.R. 2646 offered by Mr. Kucinich would extend this authority to ensure that all action taken by the Federal Reserve in response to the financial crisis are subject to GAO review. The amendment would allow Congress to obtain a complete picture of the Federal Reserve’s actions in response to the

financial crisis, as well as improve transparency at the Federal Reserve.

The amendment is similar to the language of H.R. 2424, a bipartisan bill introduced by Rep. Kucinich, Chairman Towns, Ranking Member Issa, and Domestic Policy Subcommittee Ranking Member Jordan.

COMMITTEE CONSIDERATION

On Thursday, June 4, 2009, the Committee met in open session and ordered H.R. 2646, as amended, to be favorably reported to the House by a voice vote.

ROLLCALL VOTES

No rollcall votes were taken.

APPLICATION OF LAW TO THE LEGISLATIVE BRANCH

Section 102(b)(3) of Public Law 104–1 requires a description of the application of this bill to the Legislative Branch where the bill relates to terms and conditions of employment or access to public services and accommodations.

H.R. 2646 clarifies and expands the authority of the GAO to access information and records in the course of conducting audits and investigations. This bill does not relate to employment or access to public services and accommodations in the Legislative Branch.

STATEMENT OF OVERSIGHT FINDINGS AND RECOMMENDATIONS OF THE COMMITTEE

In compliance with clause 3(c)(1) of rule XIII and clause (2)(b)(1) of rule X of the Rules of the House of Representatives, the Committee's oversight findings and recommendations are reflected in the descriptive portions of this report, including the need to enhance the ability of GAO to access information and records.

STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

In accordance with clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the Committee's performance goals and objectives are reflected in the descriptive portions of this report, including the need to enhance the ability of GAO to access information and records to assist the Congress in carrying out the oversight and investigative functions vested in the Legislative Branch.

CONSTITUTIONAL AUTHORITY STATEMENT

Under clause 3(d)(1) of rule XIII of the Rules of the House of Representatives, the Committee must include a statement citing the specific powers granted to Congress to enact the law proposed by H.R. 2646. Article I, Section 8, Clause 18 of the Constitution of the United States grants the Congress the power to enact this law.

FEDERAL ADVISORY COMMITTEE ACT

The Committee finds that the legislation does not establish or authorize the establishment of an advisory committee within the definition of 5 U.S.C. App., Section 5(b).

UNFUNDED MANDATES STATEMENT

Section 423 of the Congressional Budget and Impoundment Control Act (as amended by Section 101(a)(2) of the Unfunded Mandates Reform Act, P.L. 104-4) requires a statement on whether the provisions of the report include unfunded mandates. In compliance with this requirement the Committee has received a letter from the Congressional Budget Office included herein.

EARMARK IDENTIFICATION

H.R. 2646 does not include any congressional earmarks, limited tax benefits, or limited tariff benefits as defined in clause 9(d), 9(e), or 9(f) of rule XXI.

COMMITTEE ESTIMATE

Clause 3(d)(2) of rule XIII of the Rules of the House of Representatives requires an estimate and a comparison by the Committee of the costs that would be incurred in carrying out H.R. 2646. However, clause 3(d)(3)(B) of that rule provides that this requirement does not apply when the Committee has included in its report a timely submitted cost estimate of the bill prepared by the Director of the Congressional Budget Office under section 402 of the Congressional Budget Act.

BUDGET AUTHORITY AND CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

With respect to the requirements of clause 3(c)(2) of rule XIII of the Rules of the House of Representatives and section 308(a) of the Congressional Budget Act of 1974 and with respect to requirements of clause 3(c)(3) of rule XIII of the Rules of the House of Representatives and section 402 of the Congressional Budget Act of 1974, the Committee has received the following cost estimate for H.R. 2646 from the Director of the Congressional Budget Office:

JUNE 9, 2009.

Hon. EDOLPHUS TOWNS,
*Chairman, Committee on Oversight and Government Reform,
House of Representatives, Washington, DC.*

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for H.R. 2646, the Government Accountability Office Improvement Act of 2009.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is Deborah Reis.

Sincerely,

DOUGLAS W. ELMENDORF.

Enclosure.

H.R. 2646—Government Accountability Office Improvement Act of 2009

H.R. 2646 would provide additional authorities to the Government Accountability Office (GAO), including the authority to obtain certain records and administer oaths to witnesses. CBO estimates that implementing the legislation would have no significant effect

on the federal budget. The additional authorities provided by the bill would facilitate GAO's audit procedures and other activities.

H.R. 2646 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would impose no costs on state, local, or tribal governments.

The CBO staff contact for this estimate is Deborah Reis. The estimate was approved by Theresa Gullo, Deputy Assistant Director for Budget Analysis.

CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italic, existing law in which no change is proposed is shown in roman):

TITLE 31, UNITED STATES CODE

* * * * *

SUBTITLE I—GENERAL

* * * * *

CHAPTER 7—GOVERNMENT ACCOUNTABILITY OFFICE

* * * * *

SUBCHAPTER II—GENERAL DUTIES AND POWERS

§ 711. General authority

The Comptroller General may—

(1) * * *

* * * * *

[(4) administer oaths to witnesses when auditing and settling accounts.]

(4) administer oaths to witnesses, except that, in matters other than auditing and settling accounts, the authority of an officer or employee to administer oaths to witnesses pursuant to a delegation under paragraph (2) shall not be available without the prior express approval of the Comptroller General (or a designee).

* * * * *

§ 714. Audit of Financial Institutions Examination Council, Federal Reserve Board, Federal reserve banks, Federal Deposit Insurance Corporation, and Office of Comptroller of the Currency

(a) * * *

* * * * *

(d)(1) To carry out this section, all records and property of or used by an agency *or any facility established by an agency (as specified in subsection (f))*, including samples of reports of examinations of a bank or bank holding company the Comptroller General con-

siders statistically meaningful and workpapers and correspondence related to the reports shall be made available to the Comptroller General. The Comptroller General shall have access to the officers, employees, contractors, and other agents and representatives of an agency and any entity *or facility* 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. The Comptroller General shall give an agency 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.

(2) The Comptroller General shall prevent unauthorized access to records, copies of any record, or property of or used by an agency *or any facility established by an agency (as specified in subsection (f))* that the Comptroller General obtains during an audit.

* * * * *

(f) *REVIEWS OF CREDIT FACILITIES OF THE FEDERAL RESERVE SYSTEM.*—

(1) *IN GENERAL.*—Subject to paragraph (3) and notwithstanding any limitation in subsection (b) on the auditing and overseeing of certain functions of the Board of Governors of the Federal Reserve System or any Federal reserve bank, the Comptroller General may conduct reviews, including onsite examinations when the Comptroller General determines such actions are appropriate, of credit facilities established by the Board or any Federal reserve bank, and of the establishment of such credit facilities by the Board or any Federal reserve bank—

(A) in carrying out any action or function approved by the Board under the 3rd undesignated paragraph of section 13 of the Federal Reserve Act (12 U.S.C. 343); or

(B) in providing temporary assistance to private institutions as the lender of last resort.

(2) *DESCRIPTION.*—As of the date of the enactment of this subsection, the credit facilities to which this subsection applies include the following:

(A) Money Market Investor Funding Facility.

(B) Asset-Backed Commercial Paper Money Market Mutual Fund Liquidity Facility.

(C) Term Asset-Backed Securities Loan Facility.

(D) Term Auction Facility.

(E) The Primary Dealer Credit Facility.

(F) The Commercial Paper Funding Facility.

(G) The Term Securities Lending Facility, including the Term Securities Lending Facility Options Program

(H) The Revolving Credit Facility.

(I) Reciprocal currency arrangements with foreign central banks.

(J) Mortgage Backed Securities Purchase Program, as well as the purchase of debt obligations from a Government Sponsored Enterprise.

(K) Any special purpose vehicle through which any such credit facility conducts any activity or lending.

(3) *TERMINATION OF AUTHORITY.*—Paragraph (1) shall cease to apply after the expiration of the 5-year period beginning on the date of the enactment of this subsection.

(4) *REPORT.*—

(A) *REQUIRED.*—A report on each review conducted under paragraph (1) shall be submitted by the Comptroller General to the Congress before the end of the 90-day period beginning on the date on which such review is completed.

(B) *CONTENTS.*—The report under subparagraph (A) shall include a detailed description of the findings and conclusions of the Comptroller General with respect to the review that is the subject of the report, together with such recommendations for legislative or administrative action as the Comptroller General may determine to be appropriate.

* * * * *

§ 716. Availability of information and inspection of records

(a)(1) *The Comptroller General is authorized to obtain such agency records as the Comptroller General requires to discharge his duties (including audit, evaluation, and investigative duties), including through the bringing of civil actions under this section. In reviewing a civil action under this section, the court shall recognize the continuing force and effect of the authorization in the preceding sentence until such time as the authorization is repealed pursuant to law.*

[(a)] (2) 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] inspect, and make and retain copies of, an agency record and interview agency officers and employees to get the information. This subsection does not apply to expenditures made under section 3524 or 3526(e) of this title.

* * * * *

(f) *No provision of any law in existence on the date of the enactment of this section or enacted after such date shall be construed to limit, amend, or supersede the authority of the Comptroller General to obtain any information, to inspect any record, or to interview any officer or employee under this section, except to the extent such provision expressly and specifically refers to this section and provides for such limitation, amendment, or supersession.*

* * * * *

§ 720. Agency reports

(a) * * *

(b) When the Comptroller General makes a report that includes a recommendation to the head of an agency, the head of the agency shall submit a written statement on action taken or planned on the recommendation by the head of the agency. The statement shall be submitted to—

[(1) the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of

Representatives before the 61st day after the date of the report; and】

(1) the Committee on Homeland Security and Governmental Affairs of the Senate, the Committee on Oversight and Government Operations of the House of Representatives, the congressional committees with jurisdiction over the agency program or activity that is the subject of the recommendation, and the Government Accountability Office before the 61st day after the date of the report; and

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○