

31 USC 718 - Sec. 718. Availability of draft reports

(a) A draft report of an audit under section 714 of this title shall be submitted to the Financial Institutions Examination Council, the Federal Reserve Board, the Federal Deposit Insurance Corporation, or the Office of the Comptroller of the Currency for comment for 30 days. (b)(1) The Comptroller General may submit a part of a draft report to an agency for comment for more than 30 days only if the Comptroller General decides, after a showing by the agency, that a longer period is necessary and likely to result in a more accurate report.

The report may not be delayed because the agency does not comment within the comment period. (2) When a draft report is submitted to an agency for comment, the Comptroller General shall make the draft report available on request to - (A) either House of Congress, a committee of Congress, or a member of Congress if the report was begun because of a request of the House, committee, or member; or (B) the Committee on Governmental Affairs of the Senate and the Committee on Government Operations of the House of Representatives if the report was not begun because of a request of either House of Congress, a committee of Congress, or a member of Congress. (3) This subsection is subject to statutory and executive order guidelines for handling and storing classified information and material. (c) A final report of the Comptroller General shall include - (1) a statement of significant changes of a finding, conclusion, or recommendation in an earlier draft report because of comments on the draft by an agency; (2) a statement of the reasons the changes were made; and (3) for a draft report submitted under subsection (a) of this section, written comments of the agency submitted during the comment period.