

108TH CONGRESS  
1ST SESSION

# H. R. 2886

To amend title 31, United States Code, to improve the financial accountability requirements applicable to the Department of Homeland Security, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 24, 2003

Mr. PLATTS (for himself, Mr. TOM DAVIS of Virginia, Mr. WAXMAN, Mrs. BLACKBURN, and Mr. TOWNS) introduced the following bill; which was referred to the Committee on Government Reform, and in addition to the Select Committee on Homeland Security, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend title 31, United States Code, to improve the financial accountability requirements applicable to the Department of Homeland Security, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Department of Home-  
5 land Security Financial Accountability Act”.

1 **SEC. 2. CHIEF FINANCIAL OFFICER OF THE DEPARTMENT**  
2 **OF HOMELAND SECURITY.**

3 (a) IN GENERAL.—Section 901(b)(1) of title 31,  
4 United States Code, is amended—

5 (1) by redesignating subparagraphs (G)  
6 through (P) as subparagraphs (H) through (Q), re-  
7 spectively; and

8 (2) by inserting after subparagraph (F) the fol-  
9 lowing:

10 “(G) The Department of Homeland Security.”.

11 (b) APPOINTMENT OR DESIGNATION OF CFO.—The  
12 President shall appoint or designate a Chief Financial Of-  
13 ficer of the Department of Homeland Security under the  
14 amendment made by subsection (a) by not later than 180  
15 days after the date of the enactment of this Act.

16 (c) CONTINUED SERVICE OF CURRENT OFFICIAL.—  
17 The individual serving as Chief Financial Officer of the  
18 Department of Homeland Security immediately before the  
19 enactment of this Act may continue to serve in that posi-  
20 tion until the date of the confirmation or designation, as  
21 applicable (under section 901(a)(1)(B) of title 31, United  
22 States Code), of a successor under the amendment made  
23 by subsection (a).

24 (d) CONFORMING AMENDMENTS.—

1           (1) HOMELAND SECURITY ACT OF 2002.—The  
2           Homeland Security Act of 2002 (Public Law 107–  
3           296) is amended—

4                   (A) in section 103 (6 U.S.C. 113)—

5                           (i) in subsection (d) by striking para-  
6                           graph (4), and redesignating paragraph  
7                           (5) as paragraph (4);

8                           (ii) by redesignating subsection (e) as  
9                           subsection (f); and

10                           (iii) by inserting after subsection (d)  
11                           the following:

12           “(e) CHIEF FINANCIAL OFFICER.—There shall be in  
13           the Department a Chief Financial Officer, as provided in  
14           chapter 9 of title 31, United States Code.”; and

15                   (B) in section 702 (6 U.S.C. 342) by strik-  
16                   ing “shall report” and all that follows through  
17                   the period and inserting “shall perform func-  
18                   tions as specified in chapter 9 of title 31,  
19                   United States Code.”.

20           (2) FEMA.—Section 901(b)(2) of title 31,  
21           United States Code, is amended by striking subpara-  
22           graph (B), and by redesignating subparagraphs (D)  
23           through (H) in order as subparagraphs (C) through  
24           (G).

1 **SEC. 3. FUNCTIONS OF CHIEF FINANCIAL OFFICER OF THE**  
2 **DEPARTMENT OF HOMELAND SECURITY.**

3 (a) APPLICATION OF FINANCIAL STATEMENTS RE-  
4 QUIREMENT.—The Secretary of Homeland Security is not  
5 required to prepare or submit any audited financial state-  
6 ment under section 3515 of title 31, United States Code,  
7 for any fiscal year before fiscal year 2004.

8 (b) PERFORMANCE AND ACCOUNTABILITY RE-  
9 PORTS.—Section 3516 of title 31, United States Code, is  
10 amended by adding at the end the following:

11 “(f) The Secretary of Homeland Security—

12 “(1) shall submit for fiscal year 2004, and for  
13 each subsequent fiscal year, a performance and ac-  
14 countability report under subsection (a) that incor-  
15 porates the program performance report under sec-  
16 tion 1116 of this title for the Department of Home-  
17 land Security; and

18 “(2) shall include in each performance and ac-  
19 countability report an audit opinion of the Depart-  
20 ment’s internal controls over its financial report-  
21 ing.”.

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