

AMENDMENT NO. _____ Calendar No. _____

Purpose: In the nature of a substitute.

IN THE SENATE OF THE UNITED STATES—118th Cong., 2d Sess.

S. 5098

To require certain agencies to develop plans for internal control in the event of an emergency or crisis, and for other purposes.

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT IN THE NATURE OF A SUBSTITUTE intended
to be proposed by Mr. LANKFORD

Viz:

1 Strike all after the enacting clause and insert the fol-

2 lowing:

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Taxpayer Resources

5 Used in Emergencies Accountability Act” or the “TRUE

6 Accountability Act”.

7 **SEC. 2. OMB GUIDANCE.**

8 (a) DEFINITIONS.—In this section:

9 (1) COVERED AGENCY.—The term “covered

10 agency” means an agency described in section

11 901(b) of title 31, United States Code.

1 (2) DIRECTOR.—The term “Director” means
2 the Director of the Office of Management and Budg-
3 et.

4 (3) INTERNAL CONTROL.—The term “internal
5 control” means a process that is—

6 (A) effected by the management and other
7 personnel of an entity; and

8 (B) designed to provide reasonable assur-
9 ance with respect to the achievement of objec-
10 tives relating to—

11 (i) effectiveness and efficiency of oper-
12 ations;

13 (ii) reliability of financial reporting;
14 and

15 (iii) compliance with applicable law.

16 (b) GUIDANCE.—

17 (1) IN GENERAL.—Not later than 180 days
18 after the date of enactment of this Act, the Director
19 shall issue guidance to covered agencies for the de-
20 velopment of plans for internal control that are
21 ready or adaptable for immediate use in future
22 emergencies or crises.

23 (2) CONTENTS.—The guidance issued under
24 paragraph (1) shall—

1 (A) be in alignment with the documents of
2 the Government Accountability Office entitled
3 “A Framework for Managing Improper Pay-
4 ments in Emergency Assistance Programs” and
5 “A Framework for Managing Fraud Risks in
6 Federal Programs”; and

7 (B) require plans for internal control of
8 covered agencies to include—

9 (i) the identification of a senior offi-
10 cial of the covered agency to be responsible
11 and accountable for the implementation of
12 the plan; and

13 (ii) policies and procedures to time-
14 ly—

15 (I) assess the risks of improper
16 payments and fraud relating to the
17 implementation of any supplemental
18 appropriation, or other increase in
19 budget authority, that may be made
20 available to the covered agency for a
21 purpose relating to disaster relief or
22 response to a public health or other
23 emergency; and

24 (II) develop and implement ap-
25 propriate responses to the risks de-

1 scribed in subclause (I), including any
2 changes to internal controls, to ensure
3 that, to the greatest extent possible,
4 appropriate controls are in place prior
5 to the expenditure of funds.

6 (3) REVIEW.—Not later than 3 years after the
7 date on which guidance is issued under paragraph
8 (1), and not less frequently than once every 3 years
9 thereafter, the Director shall review and, as nec-
10 essary, revise the guidance.

11 (c) PLAN SUBMISSION.—

12 (1) IN GENERAL.—Not later than 1 year after
13 the date of enactment of this Act, the head of each
14 covered agency head shall submit to the Director the
15 plan of the covered agency required under the guid-
16 ance issued under subsection (b)(1).

17 (2) REVISIONS.—Not later than 3 years after
18 the date on which the head of a covered agency sub-
19 mits a plan under paragraph (1), and not less fre-
20 quently than once every 3 years thereafter, the head
21 of each covered agency shall—

22 (A) review and, if necessary, revise the
23 plan of the covered agency; and

24 (B) submit to the Director any revised
25 plan of the covered agency.

1 (3) SUBMISSION TO CONGRESS.—Not later than
2 1 year after the date of the enactment of this Act,
3 and not less frequently than annually thereafter, the
4 Director shall submit to Congress, the Committee on
5 Homeland Security and Governmental Affairs of the
6 Senate, and the Committee on Oversight and Ac-
7 countability of the House of Representatives the
8 plans submitted by covered agencies under this sub-
9 section.

10 (d) UNAVAILABILITY OF JUDICIAL REVIEW.—A de-
11 termination, finding, action, or omission under this section
12 by the Director or the head of a covered agency shall not
13 be subject to judicial review.

14 (e) NO ADDITIONAL FUNDS.—No additional funds
15 are authorized to be appropriated for the purpose of car-
16 rying out this Act.