

118TH CONGRESS  
2D SESSION

# S. 5098

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

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IN THE SENATE OF THE UNITED STATES

SEPTEMBER 18, 2024

Mr. LANKFORD (for himself and Mr. PETERS) introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

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## A BILL

To require certain agencies to develop plans for internal control in the event of an emergency or crisis, 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 “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:

1           (1) COVERED AGENCY.—The term “covered  
2 agency” means an agency described in section  
3 901(b) of title 31, United States Code.

4           (2) DIRECTOR.—The term “Director” means  
5 the Director of the Office of Management and Budget.  
6 et.

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

9                   (A) effected by the management and other  
10 personnel of an entity; and

11                   (B) designed to provide reasonable assur-  
12 ance with respect to the achievement of objec-  
13 tives relating to—

14                           (i) effectiveness and efficiency of oper-  
15 ations;

16                           (ii) reliability of financial reporting;

17                           and

18                           (iii) compliance with applicable law.

19           (b) GUIDANCE.—

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

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

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

9           (B) require plans for internal control of  
10 covered agencies to include—

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

15           (ii) policies and procedures to time-  
16 ly—

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

1 (II) develop and implement ap-  
2 propriate responses to the risks de-  
3 scribed in subclause (I), including any  
4 changes to internal controls, to ensure  
5 that, to the greatest extent possible,  
6 appropriate controls are in place prior  
7 to the expenditure of funds.

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

13 (c) PLAN SUBMISSION.—

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

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

24 (A) review and, if necessary, revise the  
25 plan of the covered agency; and

1                   (B) submit to the Director any revised  
2                   plan of the covered agency.

3                   (3) SUBMISSION TO CONGRESS.—Not later than  
4                   1 year after the date of the enactment of this Act,  
5                   and not less frequently than annually thereafter, the  
6                   Director shall submit to Congress the plans sub-  
7                   mitted by covered agencies under this subsection.

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

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