

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 8466  
OFFERED BY MR. COMER OF KENTUCKY**

Strike all after the enacting clause and insert the following:

**1 SEC. 1 SHORT TITLE.**

2 This Act may be cited as the “Taxpayer Resources  
3 Used in Emergencies Accountability Act” or the “TRUE  
4 Accountability Act”.

**5 SEC. 2. OMB GUIDANCE.**

6 (a) PLANS FOR EMERGENCY SPENDING.—Sub-  
7 chapter IV of chapter 33 of title 31, United States Code  
8 is amended by adding at the end the following new section:

9 **“§ 3359. Requirement for financial and administra-**  
10 **tive controls for emergency spending**

11 “(a) DEFINITIONS.—In this section:

12 “(1) COVERED AGENCY.—The term ‘covered  
13 agency’ means an agency described in section  
14 901(b).

15 “(2) DIRECTOR.—The term ‘Director’ means  
16 the Director of the Office of Management and Budg-  
17 et.

1           “(3) INTERNAL CONTROL.—The term ‘internal  
2 control’ means a process that is—

3           “(A) affected by the management and  
4 other personnel of an entity; and

5           “(B) designed to provide reasonable assur-  
6 ance with respect to the achievement of objec-  
7 tives relating to—

8           “(i) effectiveness and efficiency of op-  
9 erations;

10           “(ii) reliability of financial reporting;

11           and

12           “(iii) compliance with applicable law.

13       “(b) GUIDANCE.—

14           “(1) IN GENERAL.—Not later than 180 days  
15 after the date of the enactment of this section, the  
16 Director shall issue, and every 3 years thereafter re-  
17 view and if necessary update, guidance to covered  
18 agencies for the development of plans for internal  
19 control that are ready or adaptable for immediate  
20 use in a future disaster, pandemic, economic relief,  
21 or other such emergency supplemental appropria-  
22 tions legislative measure.

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

1           “(A) incorporate relevant governmentwide  
2 documents and best practices for preventing im-  
3 proper payments and mitigating fraud risks in  
4 Federal programs, including the documents of  
5 the Government Accountability Office entitled  
6 ‘A Framework for Managing Improper Pay-  
7 ments in Emergency Assistance Programs’ and  
8 ‘A Framework for Managing Fraud Risks in  
9 Federal Programs’ (or any successor docu-  
10 ments); and

11           “(B) require a plan for internal control of  
12 each covered agency that shall include—

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

17                   “(ii) policies and procedures to time-  
18 ly—

19                           “(I) in accordance with para-  
20 graph (3), assess the risks of im-  
21 proper payments and fraud relating to  
22 the implementation of any supple-  
23 mental appropriation, or other in-  
24 crease in budget authority, that may  
25 be made available to the covered agen-

1 cy for a purpose relating to imple-  
2 menting a disaster, pandemic, eco-  
3 nomic relief, or other such emergency  
4 supplemental appropriations legisla-  
5 tive measure;

6 “(II) develop and implement  
7 mitigation strategies to reduce the  
8 risks described in subclause (I), in-  
9 cluding any change to internal con-  
10 trols, to ensure that, to the greatest  
11 extent possible, appropriate controls  
12 are in place prior to the expenditure  
13 of funds; and

14 “(III) adopt real-time, data driv-  
15 en payment monitoring techniques to  
16 identify and reduce improper and  
17 fraudulent payments, such as anomaly  
18 detection, volume plausibility checks,  
19 and network analysis.

20 “(3) ASSESSMENT OF RISK.—The assessment  
21 of risk required by paragraph (2)(B)(ii)(I) shall in-  
22 clude a substantive evaluation of the risk of financial  
23 loss to the Federal Government caused by improper  
24 payments and fraud that shall include with respect  
25 to the relevant agency program or activity—

1           “(A) an assessment of the likelihood and  
2           impact of inherent risks affecting the agency  
3           program or activity;

4           “(B) an identification of the risk tolerance;  
5           and

6           “(C) an assessment of the suitability of ex-  
7           isting controls and prioritization of residual  
8           risks.

9           “(c) PLAN SUBMISSION.—

10           “(1) IN GENERAL.—Not later than 1 year after  
11           the date of the enactment of this section, the head  
12           of each covered agency shall submit to the Director  
13           the plan required by subsection (b)(2)(B).

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

19           “(A) review and, if necessary, revise the  
20           plan of the covered agency; and

21           “(B) submit to the Director any revised  
22           plan of the covered agency.

23           “(3) SUBMISSION TO CONGRESS.—Not later  
24           than 15 months after the date of the enactment of  
25           this section, and not less frequently than annually

1       thereafter, the Director shall assemble and submit to  
2       the Committee on Homeland Security and Govern-  
3       mental Affairs of the Senate and the Committee on  
4       Oversight and Government Reform of the House of  
5       Representatives the plans submitted by covered  
6       agencies under paragraph (1) and a summary of the  
7       plans to help agencies prepare to implement such  
8       plans, including any action planned to harmonize the  
9       agency programs and activities and any legislative  
10      recommendations for a future disaster, pandemic,  
11      economic relief, or other emergency supplemental ap-  
12      propriation.”.

13      (b) **TECHNICAL AND CONFORMING AMENDMENT.**—  
14      The table of sections for chapter 33 of title 31, United  
15      States Code, is amended by inserting after the item relat-  
16      ing to section 3358 the following:

“3359. Requirement for financial and administrative controls for emergency  
    spending.”.

17      (c) **NO ADDITIONAL FUNDS.**—No additional funds  
18      are authorized to be appropriated for the purpose of car-  
19      rying out this Act.

