

119TH CONGRESS
2D SESSION

H. R. 8107

To require the establishment of a list identifying program areas and administrative practices presenting the greatest risk to the integrity of Federal funds administered by States and local governments.

IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2026

Mr. KHANNA (for himself and Mr. BURCHETT) introduced the following bill;
which was referred to the Committee on Oversight and Government Reform

A BILL

To require the establishment of a list identifying program areas and administrative practices presenting the greatest risk to the integrity of Federal funds administered by States and local governments.

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 “Government Audit and
5 Accountability of Federally Funded State-Administered
6 Programs Act”.

1 **SEC. 2. HIGH RISK LIST FOR FEDERALLY-FUNDED STATE-**
2 **ADMINISTERED PROGRAMS.**

3 (a) IN GENERAL.—Not later than 2 years after the
4 date of the enactment of this Act, and periodically there-
5 after, the Comptroller General of the United States shall
6 submit to Congress a High Risk List identifying program
7 areas and administrative practices presenting the greatest
8 risk to the integrity of Federal funds administered by
9 States and local governments, including Federal pass
10 through programs subject to audit under chapter 75 of
11 title 31, United States Code.

12 (b) CONTENTS.—The High Risk List required under
13 subsection (a) shall—

14 (1) identify high-risk program areas and admin-
15 istrative practices presenting systematic vulnerability
16 the administration of Federal funds by State and
17 local governments;

18 (2) assess best practices that have strengthened
19 the integrity of Federal funds administered by State
20 and local governments and reduced waste, fraud,
21 and abuse in federally funded programs;

22 (3) identify Federal tools, resources, and tech-
23 nical assistance available to address the vulnerability
24 patterns under paragraph (1); and

1 (4) include recommendations to Congress for
2 addressing the high risk program areas and adminis-
3 trative practices identified under paragraph (1).

4 (c) SOURCES.—

5 (1) In carrying out the preparation of the High
6 Risk List under subsection (a), the Comptroller Gen-
7 eral shall primarily rely on existing publicly available
8 oversight, audit and investigative materials, to con-
9 duct an analysis of federally funded State-adminis-
10 tered programs, which may include—

11 (A) findings of Federal and State auditors,
12 inspectors general, and attorneys general with
13 respect to the administration of Federal funds
14 by State and local governments;

15 (B) single audit reports required under
16 section 7502 of title 31, United States Code;
17 and

18 (C) and other publicly available Federal
19 oversight and program integrity data.

20 (2) In preparing the High Risk List, the Comp-
21 troller General shall apply professional auditing and
22 evaluation standards in analyzing such materials.
23 The Comptroller General may supplement such ma-
24 terials with independent analysis of publicly available
25 Federal program data where existing oversight mate-

1 rials are insufficient to identify high-risk program
2 areas or administrative practices, provided that
3 nothing in this section shall be construed to author-
4 ize the Comptroller General to compel the produc-
5 tion of information from States or local governments
6 or to conduct independent audits of State or local
7 programs.

8 (d) FORM AND METHODOLOGY.—The Comptroller
9 General shall determine the appropriate form and method-
10 ology for preparing and presenting the High Risk List re-
11 quired under this section, consistent with Government Au-
12 diting Standards and the requirements of subsection (c).

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