

119TH CONGRESS
2D SESSION

H. R. 8312

To establish fraud prevention and program integrity functions and data sharing authorities within the Department of Treasury and a permanent governmentwide Inspector General for Fraud, Accountability, and Recovery, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2026

Mr. SESSIONS introduced the following bill; which was referred to the
Committee on Oversight and Government Reform

A BILL

To establish fraud prevention and program integrity functions and data sharing authorities within the Department of Treasury and a permanent governmentwide Inspector General for Fraud, Accountability, and Recovery, 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 “Fraud Prevention and
5 Accountability Act”.

1 **SEC. 2. ESTABLISHMENT OF FRAUD PREVENTION AND FI-**
2 **NANCIAL INTEGRITY FUNCTIONS WITHIN**
3 **THE DEPARTMENT OF THE TREASURY.**

4 (a) IN GENERAL.—Section 306 of title 31, United
5 States Code, is amended to read as follows:

6 **“§ 306. Fiscal Service**

7 “(a) The Bureau of the Fiscal Service is a service
8 in the Department of the Treasury.

9 “(b) The head of the Bureau of the Fiscal Service
10 is the Fiscal Assistant Secretary appointed under section
11 301(d) of this title.

12 “(c) The Bureau of the Fiscal Service, having as its
13 head a Commissioner, shall maintain the following func-
14 tions related to financial integrity, spending transparency,
15 and preventing improper payments resulting in financial
16 loss to the government, and does not include any investiga-
17 tive or law enforcement function, which, in addition to any
18 other duty the Secretary of the Treasury assigns—

19 “(1) shall administer and operate the Do Not
20 Pay system required under section 3354 in a man-
21 ner that ensures that any data provided to the Sec-
22 retary is used only for the purposes set forth under
23 section 3354 in accordance with applicable law; and

24 “(2) shall, in consultation with the Director of
25 the Office of Management and Budget, establish and
26 maintain a governmentwide data analysis program,

1 utilizing the authorities outlined under section
2 6(c)(1) of the Federal Funding Accountability and
3 Transparency Act (Public Law 109–282; 31 U.S.C.
4 6101 note)—

5 “(A) to provide data sharing and analysis
6 services to Federal agencies, States (with re-
7 spect to any federally funded State-adminis-
8 tered programs), and any nongovernmental en-
9 tity administering or disbursing Federal funds,
10 to detect fraud and prevent improper payments
11 resulting in a financial loss to the government
12 and, including by—

13 “(i) requiring each agency to share
14 data of known or suspected fraudulent en-
15 tities and transactions (resulting from in-
16 ternal agency fraud prevention or detection
17 investigations) with the Department of the
18 Treasury;

19 “(ii) requiring each agency to screen
20 their potential awardees and payees
21 against the centralized fraud database
22 prior to award or payment issuance;

23 “(iii) requiring each agency to screen
24 relevant cyber activity against the central-
25 ized fraud database prior to allowing

1 changes to virtual identity or payment in-
2 formation;

3 “(iv) establishing governmentwide
4 standards for the collection, labeling, and
5 sharing of fraudulent payment data, to in-
6 clude improper payments, with the Depart-
7 ment of the Treasury;

8 “(v) partnering with financial institu-
9 tions and industry to share best practices
10 and, where appropriate, data regarding
11 fraud patterns and results of investigations
12 into fraudulent activity; and

13 “(vi) providing identity, eligibility, ac-
14 count, and vital event verification and vali-
15 dation tools and analytical services to
16 agencies, as necessary and appropriate;
17 and

18 “(B) that is capable of receiving (including
19 in bulk data formats and through systems that
20 facilitate real-time data access) any data asset,
21 information, or record related to the adminis-
22 tration of Federal programs (including federally
23 funded State-administered programs) and dis-
24 bursement of Federal funds under such pro-
25 grams, provided to the Secretary for secure and

1 confidential use by the center or the Inspector
2 General for Fraud, Accountability and Recovery
3 (in accordance with any terms included in a
4 written data sharing agreement between the
5 Secretary and the Inspector General) to recog-
6 nize and address patterns of fraudulent actors,
7 information, and claims across such programs;
8 and

9 “(3) shall provide the Inspector General for
10 Fraud, Accountability, and Recovery, access to such
11 information technology, data assets, information,
12 and records to support the functions and services of
13 the Office of the Inspector General for Fraud, Ac-
14 countability, and Recovery established under section
15 317, unless the Secretary determines that such ac-
16 cess is not appropriate and notifies the appropriate
17 congressional committees and the Office of such In-
18 spector General in writing.

19 “(d) The Secretary of the Treasury, in consultation
20 with the Director of the Office of Management and Budg-
21 et, shall not later than 2 years after the establishment of
22 this section, and on an annual basis thereafter, submit,
23 to the Committee on Oversight and Government Reform
24 of the House of Representatives and the Committee on
25 Homeland Security and Governmental Affairs of the Sen-

ate, a report, which may be included as part of another report submitted to Congress by the Secretary, on the implementation of the Program, including participation rates and an assessment of the Program’s effectiveness in reducing fraud and preventing improper payments resulting in a financial loss to the government.

“(e) The Secretary of the Treasury may designate another officer or employee of the Department to act as the Fiscal Assistant Secretary when the Fiscal Assistant Secretary is absent or unable to serve or when the office of Fiscal Assistant Secretary is vacant.”.

(b) COORDINATION IN DESIGNATING DO NOT PAY DATABASES.—Section 3354(b)(1)(B) of title 31, United States Code, is amended by inserting “in coordination with the Secretary of the Treasury” before “in consultation”.

(c) AMENDMENT TO DATA ACT OF 2014 DATA ANALYSIS CENTER AUTHORIZATION.—Section 6(c)(1) of the Federal Funding Accountability and Transparency Act (Public Law 109–282; 31 U.S.C. 6101 note) is amended by striking “may” and inserting “shall”.

SEC. 3. ESTABLISHMENT OF INSPECTOR GENERAL FOR FRAUD, ACCOUNTABILITY, AND RECOVERY.

(a) ESTABLISHMENT OF INSPECTOR FOR FRAUD, ACCOUNTABILITY, AND RECOVERY.—Subchapter I of chap-

1 ter 3 of title 31, United States Code, is amended by add-
2 ing at the end the following:

3 **“§ 317. Inspector General for Fraud, Accountability,**
4 **and Recovery within the Department of**
5 **the Treasury.**

6 “(a) OFFICE OF INSPECTOR GENERAL.—There is es-
7 tablished within the Department of the Treasury, the Of-
8 fice of the Inspector General for Fraud, Accountability,
9 and Recovery.

10 “(b) APPOINTMENT OF INSPECTOR GENERAL; RE-
11 MOVAL.—

12 “(1) IN GENERAL.—The head of the Office
13 shall be the Inspector General for Fraud, Account-
14 ability, and Recovery, who shall be appointed by the
15 President, by and with the advice and consent of the
16 Senate.

17 “(2) NOMINATION.—The nomination of the In-
18 spector General shall be made without regard to po-
19 litical affiliation and solely on the basis of integrity
20 and demonstrated ability in accounting, auditing, fi-
21 nancial analysis, law, management analysis, public
22 administration, or investigations.

23 “(3) REMOVAL.—The Inspector General shall
24 be removable from office in accordance with the pro-
25 visions of section 403(b) of title 5.

1 “(4) POLITICAL ACTIVITY.—For purposes of
2 section 7324 of title 5, the Inspector General shall
3 not be considered an employee who determines poli-
4 cies to be pursued by the United States in the na-
5 tionwide administration of Federal law.

6 “(5) BASIC PAY.—The annual rate of basic pay
7 of the Inspector General shall be the annual rate of
8 basic pay for an Inspector General under section
9 403(e) of title 5.

10 “(6) LEGAL COUNSEL.—The Inspector General
11 for Fraud, Accountability, and Recovery shall, in ac-
12 cordance with applicable laws and regulations gov-
13 erning the civil service, obtain legal advice from a
14 counsel either reporting directly to the Inspector
15 General for Fraud, Accountability, and Recovery or
16 another inspector general within the executive
17 branch.

18 “(c) DUTIES AND RESPONSIBILITIES.—

19 “(1) IN GENERAL.—It shall be the duty of the
20 Inspector General, in accordance with section
21 404(b)(1) of title 5, to conduct, supervise, or coordi-
22 nate oversight activities, including audits and inves-
23 tigations of the use of and the provision or award
24 of covered funds, and the management by agency
25 heads of any program established by the use of cov-

1 ered funds, with such related activities of the Inspec-
2 tor General to be considered civil or criminal law en-
3 forcement activities, including by—

4 “(A) providing support to agency Inspec-
5 tors General, if requested by the agency Inspec-
6 tor General, in the oversight of covered funds in
7 order to—

8 “(i) detect and prevent fraud, waste,
9 abuse, and mismanagement;

10 “(ii) identify major risks that cut
11 across programs and agency boundaries;
12 and

13 “(iii) identify and promote best prac-
14 tices and tools to prevent, detect, and re-
15 spond to fraud across covered funds; and

16 “(B) coordinating with relevant agency In-
17 spectors General, the Department of Justice,
18 and, as appropriate, the Fiscal Service to—

19 “(i) provide support in conducting in-
20 vestigations, audits, and reviews relating to
21 covered funds, including through—

22 “(I) the establishment or use of
23 an independent data analytics plat-
24 form, which shall incorporate to the
25 extent practicable and feasible the

1 data analytic platform maintained by
2 the Pandemic Response Accountability
3 Committee prior to the enactment of
4 this section;

5 “(II) the sharing of data, tools,
6 and services;

7 “(III) the development and en-
8 hancement of data practices, analysis,
9 and visualization; and

10 “(IV) any other appropriate
11 means as determined by the Inspector
12 General in coordination with relevant
13 Inspectors General from any agency
14 that expends or obligates covered
15 funds;

16 “(ii) provide analytical products to
17 agencies to promote program integrity,
18 prevent improper payments, facilitate
19 verification efforts to ensure proper ex-
20 penditure and utilization of covered funds,
21 and assist with civil and criminal investiga-
22 tions or litigation relating to fraud, waste,
23 abuse and mismanagement of covered
24 funds;

1 “(iii) review the economy, efficiency,
2 and effectiveness in the administration of,
3 and the detection of fraud, waste, abuse,
4 and mismanagement in, programs and op-
5 erations using covered funds;

6 “(iv) as appropriate and practicable,
7 identify data assets and information
8 records collected, produced, and main-
9 tained by the Office that can be securely
10 provided through data sharing agreements,
11 including in bulk data formats and
12 through systems that facilitate real-time
13 data access, with the Secretary of the
14 Treasury to support the functions and ac-
15 tivities of the Fiscal Service and civil and
16 criminal investigations or litigation relating
17 to fraud, waste, abuse, and mismanage-
18 ment of covered funds; and

19 “(v) expeditiously report to the Attor-
20 ney General any instance in which the In-
21 spector General has reasonable grounds to
22 believe there has been a violation of Fed-
23 eral criminal law;

24 “(C) establish an advisory committee com-
25 posed of other Inspectors General, with at least

1 three representing an agency specified under
2 section 901(b) of title 31, United States Code,
3 and three from another agency, in accordance
4 with the following:

5 “(i) GENERAL FUNCTIONS.—The ad-
6 visory committee may identify and
7 prioritize cross-agency fraud risks and ac-
8 tivities to prevent, detect, and otherwise
9 mitigate such risks, including by review-
10 ing—

11 “(I) the economy, efficiency, and
12 effectiveness in the administration of,
13 and the detection of fraud, waste,
14 abuse, and mismanagement in, pro-
15 grams and operations using covered
16 funds; and

17 “(II) whether there are appro-
18 priate mechanisms for interagency col-
19 laboration relating to the oversight of
20 covered funds, including coordinating
21 and collaborating to the extent prac-
22 ticable with State and local govern-
23 ment entities.

24 “(ii) RECOMMENDATIONS.—The advi-
25 sory committee may, in coordination with

1 the Secretary of the Treasury and the Di-
2 rector of the Office of Management and
3 Budget, make recommendations to agen-
4 cies on measures to prevent or address
5 fraud, waste, abuse, and mismanagement,
6 and to mitigate major risks that cut across
7 programs and agency boundaries, relating
8 to covered funds.

9 “(iii) PREVENTING DUPLICATION IN
10 OVERSIGHT FUNCTIONS.—With a view to
11 preventing duplication in government func-
12 tions and provide for ongoing coordination
13 of resources to prevent fraud and improper
14 payments in Federal programs and spend-
15 ing the advisory committee may—

16 “(I) provide recommendations to
17 the Secretary of the Treasury to as-
18 sist the Secretary in making rec-
19 ommendations under section
20 321(a)(11) of title 31; and

21 “(II) provide any such additional
22 recommendations in a timely manner
23 to the appropriate congressional com-
24 mittees as the advisory committee de-
25 termines necessary and to ensure that

1 the definition of ‘covered funds’ estab-
2 lished under section 317(l) of title 31
3 is legislatively expanded, as necessary;

4 “(D) the Inspector General may provide
5 investigative support to prosecutive and enforce-
6 ment authorities to protect program integrity
7 and prevent, detect, and prosecute fraud of cov-
8 ered funds; and

9 “(E) coordinating the oversight and inves-
10 tigative activities with the Comptroller General
11 of the United States, State and local govern-
12 ment Inspectors General, and State and local
13 auditors, as appropriate.

14 “(2) MAINTENANCE OF SYSTEMS.—The Inspec-
15 tor General shall establish, maintain, and oversee
16 such systems, procedures, and controls as the In-
17 spector General considers appropriate to discharge
18 the duties of the Inspector General under paragraph
19 (1).

20 “(3) TECHNICAL ASSISTANCE AND DATA ANA-
21 LYTICS SUPPORT.—In addition to the duties of the
22 Inspector General with respect to covered funds, for
23 any Inspector General enumerated under section
24 424(b)(1) of title 5, the Inspector General may pro-
25 vide technical assistance to support independent

oversight activities on a reimbursable or non-reimbursable basis provided that appropriate data privacy and security protection provisions are provided for in agreements to provide such technical assistance. Such technical assistance may include, but not be limited to the following:

“(A) Sharing data available to the Inspector General, as appropriate under a data sharing agreement.

“(B) Sharing and providing data analytics services.

“(C) Supporting the development of data analytics tools and capabilities.

“(D) Sharing of data analysis best practices.

“(4) ADDITIONAL DUTIES AND RESPONSIBILITIES.—In addition to the duties described in paragraphs (1) and (2), the duties and responsibilities of inspectors general under subsections (b) through (e) of section 404 of title 5, United States Code, shall apply to the Inspector General. However, such duties and responsibilities shall extend beyond the Department of the Treasury notwithstanding any reference to the establishment in such section.

“(d) POWERS AND AUTHORITIES.—

1 “(1) IN GENERAL.—In carrying out the provi-
2 sions of this section, the Inspector General shall
3 have the authorities provided under section 406 of
4 title 5, United States Code, except that the ref-
5 erences to the establishment in section 406 of such
6 title are not limited to the Department of the Treas-
7 ury, and references to ‘this chapter’ in section 406
8 of such title shall include this section.

9 “(2) TREATMENT OF OFFICE.—The Office shall
10 be considered to be an office described in section
11 406(f)(3) of title 5 and shall be exempt from an ini-
12 tial determination by the Attorney General under
13 subsection (f)(2) of such section.

14 “(3) TREATMENT OF RECORDS.—In carrying
15 out the duties and functions under this subsection
16 with respect to the oversight of covered funds, the
17 Office shall—

18 “(A) be considered to be conducting civil
19 or criminal law enforcement activity for the
20 purposes of section 552a(b)(7) of title 5; and

21 “(B) for the purposes of sections 552 and
22 552a of title 5, be considered to be a component
23 which performs as its principal function an ac-
24 tivity pertaining to the enforcement of criminal
25 laws, and its records may constitute investiga-

1 tory material compiled for law enforcement pur-
2 poses.

3 “(e) PERSONNEL, FACILITIES, AND OTHER RE-
4 SOURCES.—

5 “(1) APPOINTMENT OF OFFICERS AND EMPLOY-
6 EES.—Notwithstanding section 406(a)(7) of title 5,
7 the Inspector General may exercise the authorities of
8 subsections (b) through (i) of section 3161 of title
9 5 (without regard to subsections (a) or (b)(2) of that
10 section) as if the Office of the Inspector General
11 were a temporary organization, as defined in such
12 section, to appoint such officers and employees as
13 may be necessary for carrying out the duties of the
14 Inspector General and to otherwise carry out the
15 functions of the Office of the Inspector General
16 under this section, including appointing an Assistant
17 Inspector General for Investigations.

18 “(2) ADDITIONAL STAFF.—Upon the request of
19 an Inspector General of an Office established under
20 chapter 4 of title 5, the Inspector General may de-
21 tail, on a nonreimbursable basis, any personnel of
22 the Office to that Inspector General to assist in car-
23 rying out any audit, review, or investigation per-
24 taining to the oversight of covered funds.

25 “(3) ANNUITANTS.—

1 “(A) IN GENERAL.—The Office may em-
2 ploy an annuitant receiving an annuity from the
3 Civil Service Retirement and Disability Fund
4 for purposes of the oversight of covered funds.

5 “(B) TREATMENT OF ANNUITANTS.—The
6 employment of annuitants under this paragraph
7 shall be subject to the provisions of section
8 9902(g) of title 5, as if the Office were the De-
9 partment of Defense.

10 “(4) CONTRACTS.—The Inspector General may
11 enter into contracts and other arrangements for au-
12 dits, studies, analyses, and other services with public
13 agencies and with private persons, and make such
14 payments as may be necessary to carry out the du-
15 ties of the Office.

16 “(f) REQUESTS FOR INFORMATION.—

17 “(1) IN GENERAL.—Upon request of the In-
18 specter General for information or assistance from
19 any department, agency, or other entity of the Fed-
20 eral Government, the head of that department, agen-
21 cy, or entity shall, to the extent practicable and not
22 in contravention of any existing law, furnish that in-
23 formation or assistance to the Office, or an author-
24 ized designee.

1 “(2) REFUSAL TO PROVIDE REQUESTED INFOR-
2 MATION OR ASSISTANCE.—Whenever information or
3 assistance requested by the Inspector General is, in
4 the judgment of the Inspector General, unreasonably
5 refused or not provided, the Inspector General shall
6 immediately report the circumstances to the appro-
7 priate congressional committees.

8 “(g) REPORTS.—

9 “(1) ANNUAL REPORTS.—

10 “(A) IN GENERAL.—Not later than 60
11 days after the date on which a Inspector Gen-
12 eral is confirmed, and once every year there-
13 after until the Inspector General is no longer
14 serving in such position, the Inspector General
15 shall submit to the appropriate committees of
16 Congress a report summarizing the activities of
17 the Inspector General.

18 “(B) CONTENTS.—Each report submitted
19 under subparagraph (A)—

20 “(i) shall include—

21 “(I) for the period covered by the
22 report, a detailed statement the activi-
23 ties conducted by the Inspector Gen-
24 eral, including estimates of fraudulent
25 payments the Office helped prevent

1 and assisted in recovering or pros-
2 ecuting; and

3 “(II) policy and legislative rec-
4 ommendations to improve govern-
5 mentwide fraud and improper pay-
6 ment prevention and payment and
7 program integrity improvements; and

8 “(ii) may include a classified annex.

9 “(2) PERIODIC REPORTS.—

10 “(A) MANAGEMENT ALERTS.—The Inspec-
11 tor General shall submit to the President and
12 Congress, including the appropriate congres-
13 sional committees, such periodic reports as may
14 be necessary to notify the President and the Di-
15 rector of the Office of Management and Budg-
16 et, and Congress of any potential program man-
17 agement, risk, or funding accountability, or
18 payment integrity problems related to the use
19 and provision or awarding of covered funds that
20 require immediate attention by Federal agencies
21 or Congress.

22 “(B) UPDATE REPORTS.—The Inspector
23 General shall submit to Congress such other re-
24 ports or provide such periodic updates on the
25 work of the Office as the Inspector General

1 considers appropriate on the use of covered
2 funds including any recommended changes to
3 the scope of covered funds under subsection
4 (1)(2).

5 “(3) PUBLIC AVAILABILITY.—The Inspector
6 General shall publish on the website established
7 under subsection (k) all reports submitted under this
8 subsection.

9 “(4) REDACTIONS.—Any portion of a report
10 submitted under this subsection may be redacted
11 when made publicly available, if that portion would
12 disclose information that is not subject to disclosure
13 under sections 552 and 552a of this title, or is oth-
14 erwise prohibited from disclosure by law.

15 “(5) RULE OF CONSTRUCTION.—Nothing in
16 this subsection may be construed to authorize the
17 public disclosure of information that is—

18 “(A) specifically prohibited from disclosure
19 by any other provision of law;

20 “(B) specifically required by Executive
21 order to be protected from disclosure in the in-
22 terest of national defense or national security or
23 in the conduct of foreign affairs; or

24 “(C) a part of an ongoing criminal inves-
25 tigation.

1 “(h) FUNDING, TRANSFER OF FUNDS, ASSETS, AND
2 OBLIGATIONS.—

3 “(1) FUNDING.—Beginning in fiscal year 2035,
4 and annually thereafter, there is authorized to be
5 appropriated \$10,000,000 to the Office to carry out
6 the duties and functions of this section.

7 “(2) TRANSFER AUTHORITY.—The Office may
8 transfer funds appropriated to the Office for ex-
9 penses to support administrative support services
10 and audits, reviews, or other activities related to
11 oversight of covered funds to any Inspector General
12 Office and the Department of the Treasury.

13 “(3) TRANSFER OF ASSETS AND OBLIGA-
14 TIONS.—

15 “(A) IN GENERAL.—Upon the effective
16 date of this section, the assets and obligations
17 held by or available in connection with the Pan-
18 demic Response Accountability Committee es-
19 tablished under section 15010 of the CARES
20 Act (Public Law 116–136; 134 Stat. 533) shall
21 be transferred to the Office. Upon the effective
22 date of this section the Pandemic Response Ac-
23 countability Committee may undertake all ac-
24 tivities to enable such transfer of assets.

1 “(B) ASSETS DEFINED.—In this para-
2 graph, the term ‘assets’ includes contracts,
3 agreements (including data use agreements and
4 memoranda of understanding), facilities, prop-
5 erty, data, records, unobligated or unexpended
6 balances of appropriations, personnel identified
7 by the Chairperson and Executive Director of
8 the Pandemic Response Accountability Com-
9 mittee pursuant to section 317(e)(1) of title 31,
10 and other funds or resources.

11 “(C) USE OF UNEXPENDED BALANCES OF
12 APPROPRIATIONS.—Any unobligated and unex-
13 pended balances of appropriations and funds
14 transferred pursuant to subparagraph (B) may
15 be used to support the work of the Inspector
16 General, regardless of the purpose of the origi-
17 nal appropriation.

18 “(i) MEMBERSHIP IN COUNCILS AND COMMIT-
19 TEES.—The Inspector General shall be a member of the
20 Council of the Inspectors General on Integrity and Effi-
21 ciency.

22 “(j) CORRECTIVE RESPONSES TO AUDIT PROB-
23 LEMS.—Agency heads shall—

1 “(1) take action to address deficiencies identi-
2 fied by a report or investigation of the Inspector
3 General; or

4 “(2) with respect to a deficiency identified
5 under paragraph (1), certify to the appropriate con-
6 gressional committees that they do not concur with
7 the recommendation and no action is necessary, fea-
8 sible, or appropriate.

9 “(k) WEBSITE.—The Office shall establish and main-
10 tain a user-friendly, public-facing website—

11 “(1) to foster greater accountability and trans-
12 parency in the use of covered funds, including future
13 supplemental relief and recovery funds as may be
14 added to the definition of covered funds, which shall
15 have a uniform resource locator that is descriptive
16 and memorable;

17 “(2) that shall be a centralized, governmentwide
18 portal or gateway to key information relating to the
19 oversight of covered funds, as appropriate, and to
20 the extent practicable provide connections to other
21 government websites with related anti-fraud, im-
22 proper payment, and oversight and accountability in-
23 formation; and

24 “(3) provide information, including findings
25 from the Office, agency Inspectors General, or State

1 auditors as to the oversight of covered funds, includ-
2 ing related audits, inspections, or other reports.

3 “(l) DEFINITIONS.—In this section:

4 “(1) APPROPRIATE CONGRESSIONAL COM-
5 MITTEE.—The term ‘appropriate congressional com-
6 mittees’ means the following:

7 “(A) The Committees on Appropriations of
8 the Senate and the House of Representatives.

9 “(B) The Committee on Homeland Secu-
10 rity and Governmental Affairs of the Senate.

11 “(C) The Committee on Oversight and
12 Government Reform of the House of Represent-
13 atives.

14 “(D) Any other relevant congressional
15 committee of jurisdiction.

16 “(2) COVERED FUNDS.—The term ‘covered
17 funds’ means the following:

18 “(A) Any funds, including loans or tax
19 credits, that are made available in any form to
20 any non-Federal entity or individual, under the
21 following:

22 “(i) Division A or B of the CARES
23 Act (Public Law 116–136).

1 “(ii) The Coronavirus Preparedness
2 and Response Supplemental Appropria-
3 tions Act, 2020 (Public Law 116–123).

4 “(iii) The Families First Coronavirus
5 Response Act (Public Law 116–127).

6 “(iv) The Paycheck Protection Pro-
7 gram and Health Care Enhancement Act
8 (Public Law 116–139).

9 “(v) Division M or N of the Consoli-
10 dated Appropriations Act, 2021 (Public
11 Law 116–260).

12 “(vi) The American Rescue Plan Act
13 of 2021 (Public Law 117–2).

14 “(vii) Any loan guaranteed or made
15 by the Small Business Administration, in-
16 cluding any direct loan or guarantee of a
17 trust certificate, under the Small Business
18 Act (15 U.S.C. 631 et seq.), the Small
19 Business Investment Act of 1958 (15
20 U.S.C. 661 et seq.), or any other provision
21 of law.

22 “(viii) Unemployment compensation,
23 as defined in section 85 of the Internal
24 Revenue Code of 1986.

1 “(ix) The Infrastructure Investment
2 and Jobs Act (Public Law 117–58).

3 “(x) Public Law 117–169 (commonly
4 known as the ‘Inflation Reduction Act’).

5 “(xi) The Honoring our PACT Act of
6 2022 (Public Law 117–168).

7 “(xii) The CHIPS Act of 2022 (divi-
8 sion A of Public Law 117–167 (commonly
9 known as the ‘CHIPS and Science Act of
10 2022’)).

11 “(xiii) The Act titled ‘An Act to pro-
12 vide for reconciliation pursuant to title II
13 of H. Con. Res. 14’ (Public Law 119–21).

14 “(B) A Federal award (as defined under
15 section 7501) in an amount not less than
16 \$50,000.

17 “(C) Any intramural payment made gov-
18 ernmentwide for research activity.

19 “(D) Any emergency spending related to
20 disaster relief or economic recovery.

21 “(3) INSPECTOR GENERAL.—The term ‘Inspec-
22 tor General’ means the Inspector General for Fraud,
23 Accountability, and Recovery.

1 “(4) OFFICE.—The term ‘Office’ means the Of-
2 fice of the Inspector General for Fraud, Account-
3 ability, and Recovery.

4 “(5) STATE.—The term ‘State’ means each of
5 the several States, the District of Columbia, each
6 commonwealth, territory, or possession of the United
7 States, and each federally recognized Indian Tribe.

8 “(m) RULE OF CONSTRUCTION.—Nothing in this sec-
9 tion shall be construed to—

10 “(1) affect the independent authority of an In-
11 specter General to determine whether to conduct an
12 audit or investigation of covered funds; or

13 “(2) require any Inspector General to provide
14 funding to support the activities of the Office.”.

15 (b) OFFICE OF MANAGEMENT AND BUDGET DIREC-
16 TIVE.—On or before March 1, 2029, the Director of the
17 Office of Management and Budget, in coordination with
18 the Secretary of the Treasury and the Inspector General
19 of Fraud, Accountability, and Recovery, shall issue a di-
20 rective to the head of each agency in the executive branch
21 that disburses or awards covered funds (as such term is
22 defined section 317(n) of title 31, United States Code, as
23 added by subsection (a)) that requires the agency to iden-
24 tify and report opportunities to use the information sys-
25 tem and data analytics products of the Fiscal Service to

1 detect and prevent waste, fraud, abuse, and improper pay-
2 ments in expenditure of covered funds to the Director and
3 Secretary within 60 days after receiving the directive.

4 (c) TRANSITIONAL PROVISION.—

5 (1) IN GENERAL.—Notwithstanding sections
6 403 and 3345 through 3349 of title 5, United States
7 Code, and section 317(b)(1) of title 31, United
8 States Code (as added by subsection (a)), the indi-
9 vidual described in paragraph (2) shall temporarily
10 perform the functions and duties of the Office of the
11 Inspector General Fraud, Accountability, and Pre-
12 vention in an acting capacity until such permanent
13 Inspector General can be appointed under the proc-
14 ess established by such section 317(b)(1).

15 (2) INDIVIDUAL DESCRIBED.—The individual
16 described in this paragraph is—

17 (A) the Chairperson of the Pandemic Re-
18 sponse Accountability Committee established
19 under section 15010 of the CARES Act (Public
20 Law 116–136; 134 Stat. 533) (hereafter
21 “PRAC”) as of the date this section takes ef-
22 fect; or

23 (B) if the position described in subpara-
24 graph (A) is vacant as of the date on which this

1 section takes effect, the Executive Director of
2 the PRAC.

3 (d) **TRANSFER OF EMPLOYEES.**—Each employee of
4 the PRAC who is to be transferred to the Office of the
5 Inspector General of Fraud, Accountability, and Recovery
6 under section 317(h)(3) of title 31, United States Code,
7 as added by subsection (a), shall be appointed to positions
8 in such Office under terms and conditions of employment
9 that are substantively the same as the terms and condi-
10 tions of employment applicable to such employee as an em-
11 ployee of PRAC as of the day immediately preceding the
12 date on which this section takes effect.

13 (e) **TABLE OF SECTIONS.**—The table of sections for
14 subchapter I of chapter 3 of title 31, United States Code,
15 is amended by adding at the end the following:

“317. Inspector General for Fraud, Accountability, and Recovery within the De-
partment of the Treasury.”.

16 (f) **EFFECTIVE DATE.**—This section, and the amend-
17 ments made by this section, shall take effect on December
18 31, 2028.

19 **SEC. 4. DATA SHARING FOR FRAUD PREVENTION AND PRO-**
20 **GRAM INTEGRITY.**

21 (a) **AUTHORITY TO NEGOTIATE DATA SHARING**
22 **AGREEMENTS; REQUIREMENT TO PROVIDE FUTURE**
23 **LEGISLATIVE RECOMMENDATIONS TO CONGRESS.**—Sec-
24 tion 321(a) of title 31, United States Code, is amended—

1 (1) in paragraph (8)(C), by striking “and” at
2 the end;

3 (2) in paragraph (9), by striking the period at
4 the end and inserting a semicolon; and

5 (3) by inserting at the end the following:

6 “(10) enter into memoranda of understanding
7 with the heads of other Federal agencies, including
8 Offices of Inspector General and Federal law en-
9 forcement agencies, and private entities as may be
10 appropriate and allowable under existing law to se-
11 cure access to such data assets and information re-
12 sources as may be appropriate for the Fiscal Service
13 to use to—

14 “(A) prevent fraud and improper payments
15 in Federal programs and spending;

16 “(B) support the activities and functions
17 of the Do Not Pay Initiative;

18 “(C) beginning on December 31, 2028,
19 support the activities and functions of the—

20 “(i) the Fiscal Service; and

21 “(ii) the Office of the Inspector Gen-
22 eral for Fraud, Accountability, and Recov-
23 ery established under section 317, in co-
24 ordination with such Office;

1 “(D) provide such data to relevant Federal
2 agencies for the identification, prevention, and
3 reduction of waste, fraud, and abuse relating to
4 Federal spending and use in the conduct of
5 criminal and other investigations, as appro-
6 priate; and

7 “(E) in a manner that ensures any related
8 data sharing agreements provide long term, re-
9 liable access to such data assets and informa-
10 tion resources, provide the best value to the tax-
11 payer by avoiding duplicative data sharing
12 agreements, include appropriate privacy protec-
13 tions, and require, as appropriate, reimburse-
14 ment to the Treasury for the reasonable cost of
15 carrying out the agreement.

16 “(11) with respect to any supplemental emer-
17 gency disaster, pandemic, economic relief, or other
18 such supplemental appropriations legislative meas-
19 ures totaling more than \$100,000,000,000 in total
20 funding being considered by Congress or any legisla-
21 tive measure establishing a new program with more
22 than \$100,000,000 in anticipated additional spend-
23 ing in a single fiscal year following the enactment of
24 such legislative measure being considered by Con-
25 gress, provide, in coordination with the Director of

1 the Office of Management and Budget and the Of-
2 fice of the Inspector General for Fraud, Account-
3 ability, and Recovery, to the leadership of the House
4 of Representatives and Senate, the Committees on
5 Appropriations of the House of Representatives and
6 Senate, the Committee on Homeland Security and
7 Governmental Affairs of the Senate, and the Com-
8 mittee on Oversight and Government Reform of the
9 House of Representatives any legislative rec-
10 ommendations on such measures to ensure that—

11 “(A) existing fraud prevention and over-
12 sight functions and entities of the Federal Gov-
13 ernment or are not supplanted or duplicated
14 under such legislative measure, but are instead
15 required to be used or expanded under such leg-
16 islative measure;

17 “(B) any additional resources or authori-
18 ties for such existing functions and entities are
19 adequately provided for in such legislative
20 measures in order to provide adequate fraud
21 prevention and oversight of funds appropriated
22 for and expended under such program; and

23 “(C) fraud prevention, payment integrity,
24 and spending transparency best practices are

1 implemented in such legislation to ensure
2 that—

3 “(i) reporting obligations for Federal
4 fund recipients are harmonized govern-
5 mentwide and conditioned through legally
6 enforceable mechanisms prior to award;
7 and

8 “(ii) any sub-recipients and sub-
9 awardees of Federal fund recipients are
10 also included in reporting obligations for
11 such recipients for the purposes of ensur-
12 ing proper recipient reporting and trans-
13 parency on the use of funds.”.

14 (b) COORDINATION AND DUTIES OF THE OFFICE OF
15 MANAGEMENT AND BUDGE.—Not later than 270 days
16 after the date of the enactment of this Act, the Director
17 of the Office of Management and Budget, in coordination
18 with the Secretary of the Treasury, shall—

19 (1) update or revise as necessary any regula-
20 tions, memorandum, circulars, or guidance docu-
21 ments to ensure the full and timely implementation
22 of this section; and

23 (2) issue any necessary governmentwide guid-
24 ance to Federal agencies to ensure the full and time-
25 ly implementation of this section.

1 **SEC. 5. TERMINATION AND TRANSFER OF ASSETS OF PAN-**
2 **DEMIC RESPONSE ACCOUNTABILITY COM-**
3 **MITTEE.**

4 (a) **TERMINATION.**—Section 15010(k) of the CARES
5 Act (Public Law 116–136; 15 U.S.C. 9053) is amended
6 by striking “September 30, 2034” and inserting “Decem-
7 ber 31, 2028”.

8 (b) **TRANSFER OF ASSETS.**—On December 31, 2028,
9 all the assets and obligations held by or available in con-
10 nection with the Pandemic Response Accountability Com-
11 mittee shall be transferred to the Office of the Inspector
12 General for Fraud, Accountability, and Recovery estab-
13 lished under section 317 of title 31, United States Code,
14 as added by this Act.

15 (c) **TECHNICAL AMENDMENT.**—On December 31,
16 2028, section 15010 of the CARES Act (Public Law 116–
17 136; 15 U.S.C. 9053) is repealed.

18 (d) **DEFINITION OF ASSETS.**—In this section, the
19 term “assets” includes contracts, agreements (including
20 data use agreements and memoranda of understanding),
21 facilities, property, data, records, unobligated or unex-
22 pended balances of appropriations, personnel identified by
23 the Chairperson and Executive Director of the Pandemic
24 Response Accountability Committee pursuant to section

- 1 317(e)(1) of title 31, United States Code, as added by this
- 2 Act, and other funds or resources.

