

119TH CONGRESS
2^D SESSION

H. R. 8466

AN ACT

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,*

1 **SECTION 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.

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

20 “(A) affected by the management and
21 other personnel of an entity; and

22 “(B) designed to provide reasonable assur-
23 ance with respect to the achievement of objec-
24 tives relating to—

25 “(i) effectiveness and efficiency of op-
26 erations;

1 “(ii) reliability of financial reporting;

2 and

3 “(iii) compliance with applicable law.

4 “(b) GUIDANCE.—

5 “(1) IN GENERAL.—Not later than 180 days
6 after the date of the enactment of this section, the
7 Director shall issue, and every 3 years thereafter re-
8 view and if necessary update, guidance to covered
9 agencies for the development of plans for internal
10 control that are ready or adaptable for immediate
11 use in a future disaster, pandemic, economic relief,
12 or other such emergency supplemental appropria-
13 tions legislative measure.

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

16 “(A) incorporate relevant governmentwide
17 documents and best practices for preventing im-
18 proper payments and mitigating fraud risks in
19 Federal programs, including the documents of
20 the Government Accountability Office entitled
21 ‘A Framework for Managing Improper Pay-
22 ments in Emergency Assistance Programs’ and
23 ‘A Framework for Managing Fraud Risks in
24 Federal Programs’ (or any successor docu-
25 ments); and

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

3 “(i) the identification of a senior offi-
4 cial of the covered agency to be responsible
5 and accountable for the implementation of
6 the plan; and

7 “(ii) policies and procedures to time-
8 ly—

9 “(I) in accordance with para-
10 graph (3), assess the risks of im-
11 proper payments and fraud relating to
12 the implementation of any supple-
13 mental appropriation, or other in-
14 crease in budget authority, that may
15 be made available to the covered agen-
16 cy for a purpose relating to imple-
17 menting a disaster, pandemic, eco-
18 nomic relief, or other such emergency
19 supplemental appropriations legisla-
20 tive measure;

21 “(II) develop and implement
22 mitigation strategies to reduce the
23 risks described in subclause (I), in-
24 cluding any change to internal con-
25 trols, to ensure that, to the greatest

1 extent possible, appropriate controls
2 are in place prior to the expenditure
3 of funds; and

4 “(III) adopt real-time, data driv-
5 en payment monitoring techniques to
6 identify and reduce improper and
7 fraudulent payments, such as anomaly
8 detection, volume plausibility checks,
9 and network analysis.

10 “(3) ASSESSMENT OF RISK.—The assessment
11 of risk required by paragraph (2)(B)(ii)(I) shall in-
12 clude a substantive evaluation of the risk of financial
13 loss to the Federal Government caused by improper
14 payments and fraud that shall include with respect
15 to the relevant agency program or activity—

16 “(A) an assessment of the likelihood and
17 impact of inherent risks affecting the agency
18 program or activity;

19 “(B) an identification of the risk tolerance;
20 and

21 “(C) an assessment of the suitability of ex-
22 isting controls and prioritization of residual
23 risks.

24 “(c) PLAN SUBMISSION.—

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

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

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

12 “(B) submit to the Director any revised
13 plan of the covered agency.

14 “(3) SUBMISSION TO CONGRESS.—Not later
15 than 15 months after the date of the enactment of
16 this section, and not less frequently than annually
17 thereafter, the Director shall assemble and submit to
18 the Committee on Homeland Security and Govern-
19 mental Affairs of the Senate and the Committee on
20 Oversight and Government Reform of the House of
21 Representatives the plans submitted by covered
22 agencies under paragraph (1) and a summary of the
23 plans to help agencies prepare to implement such
24 plans, including any action planned to harmonize the
25 agency programs and activities and any legislative

1 recommendations for a future disaster, pandemic,
2 economic relief, or other emergency supplemental ap-
3 propriation.

4 “(d) AFTER-ACTION REVIEW.—

5 “(1) IN GENERAL.—Not later than 180 days
6 after the initial obligation of funds under any emer-
7 gency supplemental appropriations legislative meas-
8 ure for a disaster, pandemic, economic relief, or
9 other emergency, the head of each covered agency
10 that obligates such funds shall submit, in consulta-
11 tion with the Inspector General of the covered agen-
12 cy, to the Director an after-action review of the im-
13 plementation of the plan required by subsection
14 (b)(2)(B) relevant to such emergency supplemental
15 appropriations legislative measure.

16 “(2) CONTENTS.—Each after-action review re-
17 quired by paragraph (1) shall include the following:

18 “(A) An assessment of the effectiveness of
19 the internal controls implemented pursuant to
20 the relevant plan in preventing and detecting
21 improper payments and fraud, including the ef-
22 fectiveness of any real-time, data driven pay-
23 ment monitoring techniques used to identify
24 and reduce improper payments and fraud.

1 “(B) A description of any significant con-
2 trol failures or gaps and any fraud risks identi-
3 fied during such implementation.

4 “(C) A summary of the number and
5 amount of improper payments made per agency
6 program or activity.

7 “(D) An explanation of any plan to recover
8 any funds lost as a result of any such improper
9 payment.

10 “(E) Any recommendations for improving
11 internal controls for future emergency supple-
12 mental appropriations legislative measures.

13 “(3) INCORPORATION.—The Director shall in-
14 corporate the findings of each after-action review re-
15 quired by paragraph (1) into each submission re-
16 quired under subsection (c)(3), including by identi-
17 fying common challenges, effective practices, and op-
18 portunities to improve internal controls across cov-
19 ered agencies.”.

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

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

1 (c) NO ADDITIONAL FUNDS.—No additional funds
2 are authorized to be appropriated for the purpose of car-
3 rying out this Act.

Passed the House of Representatives June 8, 2026.

Attest:

Clerk.

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