

119<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 8466

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 HOUSE OF REPRESENTATIVES

APRIL 23, 2026

Mr. BIGGS of Arizona (for himself and Mr. SUBRAMANYAM) introduced the following bill; which was referred to the Committee on Oversight and Government Reform

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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”.

1 **SEC. 2. OMB GUIDANCE.**

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

5 **“§ 3359. Requirement for financial and administra-**  
6 **tive controls for emergency spending**

7 “(a) DEFINITIONS.—In this section:

8 “(1) COVERED AGENCY.—The term ‘covered  
9 agency’ means an agency described in section  
10 901(b).

11 “(2) DIRECTOR.—The term ‘Director’ means  
12 the Director of the Office of Management and Budg-  
13 et.

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

16 “(A) affected by the management and  
17 other personnel of an entity; and

18 “(B) designed to provide reasonable assur-  
19 ance with respect to the achievement of objec-  
20 tives relating to—

21 “(i) effectiveness and efficiency of op-  
22 erations;

23 “(ii) reliability of financial reporting;  
24 and

25 “(iii) compliance with applicable law.

26 “(b) GUIDANCE.—

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

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

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

22           “(B) require a plan for internal control of  
23 each covered agency to include—

24           “(i) the identification of a senior offi-  
25 cial of the covered agency to be responsible

1 and accountable for the implementation of  
2 the plan; and

3 “(ii) policies and procedures to time-  
4 ly—

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

17 “(II) develop and implement  
18 mitigation strategies to reduce the  
19 risks described in subclause (I), in-  
20 cluding any change to internal con-  
21 trols, to ensure that, to the greatest  
22 extent possible, appropriate controls  
23 are in place prior to the expenditure  
24 of funds; and

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

7                   “(3) ASSESSMENT OF RISK.—The assessment  
8                   of risk required by paragraph (2)(B)(ii)(I) shall in-  
9                   clude at a minimum—

10                   “(A) a substantive evaluation of the risk of  
11                   financial loss to the Federal Government caused  
12                   by improper payments and fraud; and

13                   “(B) an identification of the risk tolerance  
14                   for the agency program or activity.

15                   “(c) PLAN SUBMISSION.—

16                   “(1) IN GENERAL.—Not later than 1 year after  
17                   the date of the enactment of this section, the head  
18                   of each covered agency head shall submit to the Di-  
19                   rector the plan required by subsection (b)(2)(B).

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

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

3           “(B) submit to the Director any revised  
4           plan of the covered agency.

5           “(3) SUBMISSION TO CONGRESS.—Not later  
6           than 15 months after the date of the enactment of  
7           this section, and not less frequently than annually  
8           thereafter, the Director shall assemble and submit to  
9           the Committee on Homeland Security and Govern-  
10          mental Affairs of the Senate and the Committee on  
11          Oversight and Government Reform of the House of  
12          Representatives the plans submitted by covered  
13          agencies under paragraph (1) and a summary of the  
14          plans to help agencies prepare to implement such  
15          plans, including any action planned to harmonize the  
16          agency programs and activities and any legislative  
17          recommendations for a future disaster, pandemic,  
18          economic relief, or other emergency supplemental ap-  
19          propriation.”.

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.

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