Union Calendar No. 637

115TH CONGRESS
2D SESSION

H. R. 5415

[Report No. 115–823]

To require agencies to submit reports on outstanding recommendations in the annual budget justification submitted to Congress.

IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2018

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

JULY 16, 2018

Additional sponsors: Mr. PALMER, Mr. FITZPATRICK, Mr. BISHOP of Michigan, and Mr. DUNCAN of Tennessee

JULY 16, 2018

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on March 26, 2018]

A BILL

To require agencies to submit reports on outstanding recommendations in the annual budget justification submitted to Congress.

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 "Good Accounting Obliga-*

5 *tion in Government Act" or the "GAO–IG Act".*

6 **SEC. 2. REPORTS ON OUTSTANDING GOVERNMENT AC-**

7 **COUNTABILITY OFFICE AND INSPECTOR GEN-**

8 **ERAL RECOMMENDATIONS.**

9 *(a) REQUIRED REPORTS.—In the annual budget jus-*

10 *tification submitted to Congress, as submitted with the*

11 *budget of the President under section 1105 of title 31,*

12 *United States Code, the head of each agency shall include*

13 *the following:*

14 *(1) A report listing each public recommendation*

15 *of the Government Accountability Office that is des-*

16 *ignated by the Government Accountability Office as*

17 *"open" or "closed, unimplemented" as of the date on*

18 *which the annual budget justification is submitted.*

19 *(2) A report listing each public recommendation*

20 *for corrective action from the Office of Inspector Gen-*

21 *eral of the agency for which no final action has been*

22 *taken as of the date on which the annual budget jus-*

23 *tification is submitted.*

4

1   *(3) A report on the implementation status of*

2 *each public recommendation described in paragraphs*

3 *(1) and (2), which shall include the following:*

4   *(A) With respect to a public recommenda-*

5   *tion that is designated by the Government Ac-*

6   *countability Office as "open" or "closed,*

7   *unimplemented"—*

8   *(i) that the agency has decided not to*

9   *implement, a detailed justification for the*

10   *decision; or*

11   *(ii) that the agency has decided to*

12   *adopt, a timeline for full implementation.*

13   *(B) With respect to a public recommenda-*

14   *tion for corrective action from the Office of In-*

15   *spector General of the agency—*

16   *(i) for which the agency has taken ac-*

17   *tion not recommended and considers closed,*

18   *an explanation of the reason why the agen-*

19   *cy took different action with respect to each*

20   *audit report to which the public rec-*

21   *ommendation for corrective action pertains;*

22   *and*

23   *(ii) for which no final action has been*

24   *taken, an explanation of the reasons why no*

25   *final action was taken with respect to each*

1   *audit report to which the public rec-*

2   *ommendation for corrective action pertains.*

3   *(C) With respect to an outstanding*

4   *unimplemented public recommendation from the*

5   *Office of Inspector General of the agency that the*

6   *agency has decided to adopt, a timeline for im-*

7   *plementation.*

8   *(4) An explanation for any discrepancy be-*

9   *tween—*

10   *(A) the most recent semiannual report sub-*

11   *mitted by the Inspector General of the agency*

12   *and the report submitted under paragraphs (2)*

13   *and (3); and*

14   *(B) any report submitted by the Govern-*

15   *ment Accountability Office relating to public rec-*

16   *ommendations that are designated by the Gov-*

17   *ernment Accountability Office as "open" or*

18   *"closed, unimplemented" and any report sub-*

19   *mitted under paragraph (1) and (2).*

20   *(b) ADDITIONAL REPORT REQUIREMENTS FOR CER-*

21 *TAIN AGENCIES.—The head of a covered agency shall in-*

22 *clude in the annual budget justification described in sub-*

23 *section (a) a written response to each recommendation des-*

24 *ignated by the Comptroller in the annual priority rec-*

1 *ommendation letter sent to such head as high priority for*

2 *attention by that head.*

3   *(c) COPIES OF SUBMISSIONS.—The head of each agen-*

4 *cy or covered agency, as applicable, shall provide a copy*

5 *of the information submitted under subsections (a) and (b)*

6 *to the Comptroller General and the Inspector General of the*

7 *agency.*

8   *(d) RULE OF CONSTRUCTION.—Nothing in this bill*

9 *may be construed to affect an authority provided to an In-*

10 *spector General of an agency under the Inspector General*

11 *Act of 1978 (5 U.S.C. App.), including the authority of such*

12 *Inspector General to identify each recommendation on*

13 *which final action has not been taken.*

14   *(e) DEFINITIONS.—In this section:*

15   *(1) AGENCY.—the term "agency" means—*

16   *(A) a designated Federal entity, as defined*

17   *in section 8G(a)(2) of the Inspector General Act*

18   *of 1978 (5 U.S.C. App.); and*

19   *(B) an establishment, as defined in section*

20   *12(2) of the Inspector General Act of 1978 (5*

21   *U.S.C. App.).*

22   *(2) COVERED AGENCY.—The term "covered agen-*

23   *cy" means the following:*

24   *(A) Each agency described in section 901(b)*

25   *of title 31, United States Code.*

1   *(B) The Internal Revenue Service.*

2   *(C) The Securities and the Security and*

3   *Exchange Commission.*

4   *(D) Any additional agency determined by*

5   *the Comptroller General.*

6   *(3) SEMIANNUAL REPORT.—The term "semi-*

7   *annual report" means the semiannual report sub-*

8   *mitted to Congress by each Inspector General under*

9   *section 5 of the Inspector General Act of 1978 (5*

10   *U.S.C. App.).*

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