115TH CONGRESS
2D SESSION

S. 2276

AN ACT

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Good Accounting Obligation in Government Act’’ or the ‘‘GAO–IG Act’’.

SEC. 2. REPORTS ON OUTSTANDING GOVERNMENT ACCOUNTABILITY OFFICE AND INSPECTOR GENERAL RECOMMENDATIONS.

(a) DEFINITION.—In this section, the term ‘‘agency’’ means—

(1) a designated Federal entity, as defined in section 8G(a)(2) of the Inspector General Act of 1978 (5 U.S.C. App.);

(2) an establishment, as defined in section 12(2) of the Inspector General Act of 1978 (5 U.S.C. App.); and

(3) legislative branch agencies, including the Government Publishing Office, the Library of Congress, the Office of the Architect of the Capitol, and the United States Capitol Police.

(b) REQUIRED REPORTS.—In the annual budget justification submitted to Congress, as submitted with the budget of the President under section 1105 of title 31, United States Code, each agency shall include—

(1) a report listing each public recommendation of the Government Accountability Office that is designated by the Government Accountability Office as ‘‘open’’ or ‘‘closed, unimplemented’’ for a period of

not less than 1 year preceding the date on which the annual budget justification is submitted;

(2) a report listing each public recommendation for corrective action from the Office of Inspector General of the agency that—

(A) was published not less than 1 year before the date on which the annual budget justification is submitted; and

(B) for which no final action was taken as of the date on which the annual budget justification is submitted; and

(3) a report on the implementation status of each public recommendation described in paragraphs (1) and (2), which shall include—

(A) with respect to a public recommendation that is designated by the Government Accountability Office as ''open'' or ''closed, unimplemented''—

(i) that the agency has decided not to implement, a detailed justification for the decision; or

(ii) that the agency has decided to adopt, a timeline for full implementation, to the extent practicable, if the agency determines that the recommendation has clear budget implications;

(B) with respect to a public recommendation for corrective action from the Office of Inspector General of the agency for which no final action or action not recommended has been taken, an explanation of the reasons why no final action or action not recommended was taken with respect to each audit report to which the public recommendation for corrective action pertains;

(C) with respect to an outstanding unimplemented public recommendation from the Office of Inspector General of the agency that the agency has decided to adopt, a timeline for implementation;

(D) an explanation for any discrepancy between—

(i) the reports submitted under paragraphs (1) and (2);

(ii) the semiannual reports submitted by the Office of Inspector General of the agency under section 5 of the Inspector General Act of 1978 (5 U.S.C. App.); and

(iii) reports submitted by the Government Accountability Office relating to public recommendations that are designated by the Government Accountability Office as "open" or "closed, unimplemented"; and

(E) for the first 12 months after a public recommendation is made, if the agency is determining whether to implement the public recommendation, a statement describing that the agency is doing so, which shall exempt the agency from the requirements under subparagraphs (B) and (C) with respect to that public recommendation.

(c) COPIES OF SUBMISSIONS.—Each agency shall provide a copy of the information submitted under subsection (b) to the Government Accountability Office and the Office of Inspector General of the agency.

SEC. 3. TIMELINE FOR AGENCY STATEMENTS.

Section 720(b) of title 31, United States Code, is amended—

(1) in paragraph (1), by striking "61st" and inserting "181st"; and

(2) in paragraph (2), by striking "60" and inserting "180".

Passed the Senate December 6, 2018.

Attest:

Secretary.

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