

118TH CONGRESS  
2D SESSION

# S. 5098

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## 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) DEFINITIONS.—In this section:

7           (1) COVERED AGENCY.—The term “covered  
8 agency” means an agency described in section  
9 901(b) of title 31, United States Code.

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

13          (3) INTERNAL CONTROL.—The term “internal  
14 control” means a process that is—

15           (A) effected by the management and other  
16 personnel of an entity; and

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

20                   (i) effectiveness and efficiency of oper-  
21 ations;

22                   (ii) reliability of financial reporting;  
23 and

24                   (iii) compliance with applicable law.

25       (b) GUIDANCE.—

1           (1) IN GENERAL.—Not later than 180 days  
2           after the date of enactment of this Act, the Director  
3           shall issue guidance to covered agencies for the de-  
4           velopment of plans for internal control that are  
5           ready or adaptable for immediate use in future  
6           emergencies or crises.

7           (2) CONTENTS.—The guidance issued under  
8           paragraph (1) shall—

9                   (A) be in alignment with the documents of  
10                  the Government Accountability Office entitled  
11                  “A Framework for Managing Improper Pay-  
12                  ments in Emergency Assistance Programs” and  
13                  “A Framework for Managing Fraud Risks in  
14                  Federal Programs”; and

15                  (B) require plans for internal control of  
16                  covered agencies to include—

17                          (i) the identification of a senior offi-  
18                          cial of the covered agency to be responsible  
19                          and accountable for the implementation of  
20                          the plan; and

21                          (ii) policies and procedures to time-  
22                          ly—

23                                  (I) assess the risks of improper  
24                                  payments and fraud relating to the  
25                                  implementation of any supplemental

1 appropriation, or other increase in  
 2 budget authority, that may be made  
 3 available to the covered agency for a  
 4 purpose relating to disaster relief or  
 5 response to a public health or other  
 6 emergency; and

7 (II) develop and implement ap-  
 8 propriate responses to the risks de-  
 9 scribed in subclause (I), including any  
 10 changes to internal controls, to ensure  
 11 that, to the greatest extent possible,  
 12 appropriate controls are in place prior  
 13 to the expenditure of funds.

14 (3) REVIEW.—Not later than 3 years after the  
 15 date on which guidance is issued under paragraph  
 16 (1), and not less frequently than once every 3 years  
 17 thereafter, the Director shall review and, as nec-  
 18 essary, revise the guidance.

19 (c) PLAN SUBMISSION.—

20 (1) IN GENERAL.—Not later than 1 year after  
 21 the date of enactment of this Act, the head of each  
 22 covered agency head shall submit to the Director the  
 23 plan of the covered agency required under the guid-  
 24 ance issued under subsection (b)(1).

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

6                   (A) review and, if necessary, revise the  
7                   plan of the covered agency; and

8                   (B) submit to the Director any revised  
9                   plan of the covered agency.

10          (3) SUBMISSION TO CONGRESS.—Not later than  
11          1 year after the date of the enactment of this Act,  
12          and not less frequently than annually thereafter, the  
13          Director shall submit to Congress, the Committee on  
14          Homeland Security and Governmental Affairs of the  
15          Senate, and the Committee on Oversight and Ac-  
16          countability of the House of Representatives the  
17          plans submitted by covered agencies under this sub-  
18          section.

19          (d) UNAVAILABILITY OF JUDICIAL REVIEW.—A de-  
20          termination, finding, action, or omission under this section  
21          by the Director or the head of a covered agency shall not  
22          be subject to judicial review.

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

Passed the Senate December 21 (legislative day, De-  
cember 16), 2024.

Attest:

*Secretary.*



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