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[Report No. 119-683]

To establish fraud prevention and program integrity functions and data sharing authorities within the Department of Treasury and a permanent governmentwide Inspector General for Fraud, Accountability, and Recovery, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2026

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

JUNE 3, 2026

Additional sponsor: Mr. TIMMONS

JUNE 3, 2026

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 April 15, 2026]

A BILL

To establish fraud prevention and program integrity functions and data sharing authorities within the Department of Treasury and a permanent governmentwide Inspector General for Fraud, Accountability, and Recovery, 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 “Fraud Prevention and*
 5 *Accountability Act”.*

6 **SEC. 2. ESTABLISHMENT OF FRAUD PREVENTION AND FI-**
 7 **NANCIAL INTEGRITY FUNCTIONS WITHIN THE**
 8 **DEPARTMENT OF THE TREASURY.**

9 *(a) IN GENERAL.—Section 306 of title 31, United*
 10 *States Code, is amended to read as follows:*

11 **“§ 306. Fiscal Service**

12 *“(a) The Bureau of the Fiscal Service is a service in*
 13 *the Department of the Treasury.*

14 *“(b) The head of the Bureau of the Fiscal Service is*
 15 *the Fiscal Assistant Secretary appointed under section*
 16 *301(d).*

17 *“(c) The Bureau of the Fiscal Service, having as its*
 18 *head a Commissioner, shall maintain the following func-*
 19 *tions related to financial integrity, spending transparency,*
 20 *and preventing improper payments resulting in financial*
 21 *loss to the government, and does not include any investiga-*
 22 *tive or law enforcement function, which, in addition to any*
 23 *other duty the Secretary of the Treasury assigns—*

24 *“(1) shall administer and operate the Do Not*
 25 *Pay system required under section 3354 in a manner*

1 *that ensures that any data provided to the Secretary*
2 *is used only for the purposes set forth under section*
3 *3354 in accordance with applicable law; and*

4 “(2) shall, in consultation with the Director of
5 *the Office of Management and Budget, establish and*
6 *maintain a voluntary governmentwide data analysis*
7 *program in accordance with applicable law and using*
8 *the authorities under section 6(c)(1) of the Federal*
9 *Funding Accountability and Transparency Act (Pub-*
10 *lic Law 109–282; 31 U.S.C. 6101 note)—*

11 “(A) to provide data sharing and analysis
12 *services to Federal agencies and any State*
13 *(meaning a State of the United States, the Dis-*
14 *trict of Columbia, a territory or possession of the*
15 *United States, or a federally recognized Indian*
16 *Tribe) and local government responsible for the*
17 *administration of a federally funded program or*
18 *the disbursement of Federal funds, to detect*
19 *fraud and prevent improper payments resulting*
20 *in a financial loss to the government, but for no*
21 *other purpose including any policy analysis and*
22 *enforcement action purpose, and, including by*
23 *facilitating the following services upon request*
24 *and on a voluntary basis in accordance with all*
25 *applicable privacy and security laws:*

1 “(i) *Federal agency or State and local*
2 *government data sharing of known fraudu-*
3 *lent entities and transactions resulting from*
4 *final adverse action determinations, pay-*
5 *ment denials, referrals for criminal inves-*
6 *tigation, or equivalent findings with the De-*
7 *partment of the Treasury.*

8 “(ii) *Screening awardees and payees*
9 *against the centralized fraud database prior*
10 *to award or payment issuance, as feasible*
11 *and in accordance with individual program*
12 *requirements.*

13 “(iii) *Screening relevant cyber activity*
14 *against the centralized fraud database to re-*
15 *view recipient or payee changes to virtual*
16 *identity or payment information.*

17 “(iv) *Establishing governmentwide*
18 *standards for the collection, labeling, and*
19 *sharing of data related to improper pay-*
20 *ments, to include fraudulent payments, with*
21 *the Department of the Treasury.*

22 “(v) *Partnering with financial institu-*
23 *tions and industry to share best practices*
24 *and, as appropriate, information on known*

1 *fraud patterns and results of investigations*
2 *into fraudulent activity.*

3 “(vi) *Providing identity, eligibility,*
4 *account, and vital event verification and*
5 *validation tools and analytical services to*
6 *agencies, as necessary and appropriate; and*

7 “(B) *that is capable of receiving (including*
8 *in bulk data formats and through systems that*
9 *facilitate real-time data access) any data asset,*
10 *information, or record related to the administra-*
11 *tion of Federal programs (including federally*
12 *funded State-administered programs) and dis-*
13 *bursement of Federal funds under such pro-*
14 *grams, provided to the Secretary for secure and*
15 *confidential use by the center or the Inspector*
16 *General for Fraud, Accountability and Recovery*
17 *(in accordance with any terms included in a*
18 *written data sharing agreement between the Sec-*
19 *retary and the Inspector General) to recognize*
20 *and address patterns of fraudulent actors, infor-*
21 *mation, and claims across such programs; and*

22 “(3) *shall provide the Inspector General for*
23 *Fraud, Accountability, and Recovery, access to such*
24 *information technology, data assets, information, and*
25 *records to support the functions and services of the*

1 *Office of the Inspector General for Fraud, Account-*
2 *ability, and Recovery established under section 317 in*
3 *accordance with applicable law.*

4 “(d) *The Secretary of the Treasury, in consultation*
5 *with the Director of the Office of Management and Budget,*
6 *shall not later than 2 years after the establishment of this*
7 *section, and on an annual basis thereafter, submit, to the*
8 *Committee on Oversight and Government Reform of the*
9 *House of Representatives and the Committee on Homeland*
10 *Security and Governmental Affairs of the Senate, a report,*
11 *which may be included as part of another report submitted*
12 *to Congress by the Secretary, on the implementation of the*
13 *Program, including participation rates and an assessment*
14 *of the Program’s effectiveness in reducing fraud and pre-*
15 *venting improper payments resulting in a financial loss to*
16 *the government.*

17 “(e) *The Secretary of the Treasury may designate an-*
18 *other officer or employee of the Department to act as the*
19 *Fiscal Assistant Secretary when the Fiscal Assistant Sec-*
20 *retary is absent or unable to serve or when the office of*
21 *Fiscal Assistant Secretary is vacant.”.*

22 (b) *COORDINATION IN DESIGNATING DO NOT PAY*
23 *DATABASES.—Section 3354(b)(1)(B) of title 31, United*
24 *States Code, is amended by inserting “in coordination with*
25 *the Secretary of the Treasury” before “in consultation”.*

1 (c) *AMENDMENT TO DATA ACT OF 2014 DATA ANAL-*
 2 *YSIS CENTER AUTHORIZATION.*—Section 6(c)(1) of the *Fed-*
 3 *eral Funding Accountability and Transparency Act of 2006*
 4 *(Public Law 109–282; 31 U.S.C. 6101 note)* is amended by
 5 striking “may” and inserting “shall”.

6 **SEC. 3. ESTABLISHMENT OF INSPECTOR GENERAL FOR**
 7 **FRAUD, ACCOUNTABILITY, AND RECOVERY.**

8 (a) *ESTABLISHMENT OF INSPECTOR FOR FRAUD, AC-*
 9 *COUNTABILITY, AND RECOVERY.*—Subchapter I of chapter
 10 3 of title 31, United States Code, is amended by adding
 11 at the end the following:

12 **“§317. Inspector General for Fraud, Accountability,**
 13 **and Recovery within the Department of**
 14 **the Treasury**

15 “(a) *OFFICE OF INSPECTOR GENERAL.*—There is es-
 16 tablished within the Department of the Treasury, the Office
 17 of the Inspector General for Fraud, Accountability, and Re-
 18 covery.

19 “(b) *APPOINTMENT OF INSPECTOR GENERAL; RE-*
 20 *MOVAL.*—

21 “(1) *IN GENERAL.*—The head of the Office shall
 22 be the Inspector General for Fraud, Accountability,
 23 and Recovery, who shall be appointed by the Presi-
 24 dent, by and with the advice and consent of the Sen-
 25 ate.

1 “(2) *NOMINATION.*—*The nomination of the In-*
2 *pector General shall be made without regard to polit-*
3 *ical affiliation and solely on the basis of integrity*
4 *and demonstrated ability in accounting, auditing, fi-*
5 *nancial analysis, law, management analysis, public*
6 *administration, or investigations.*

7 “(3) *REMOVAL.*—*The Inspector General shall be*
8 *removable from office in accordance with the provi-*
9 *sions of section 403(b) of title 5.*

10 “(4) *POLITICAL ACTIVITY.*—*For purposes of sec-*
11 *tion 7324 of title 5, the Inspector General shall not*
12 *be considered an employee who determines policies to*
13 *be pursued by the United States in the nationwide*
14 *administration of Federal law.*

15 “(5) *BASIC PAY.*—*The annual rate of basic pay*
16 *of the Inspector General shall be the annual rate of*
17 *basic pay for an Inspector General under section*
18 *403(e) of title 5.*

19 “(6) *LEGAL COUNSEL.*—*The Inspector General*
20 *for Fraud, Accountability, and Recovery shall, in ac-*
21 *cordance with applicable laws and regulations gov-*
22 *erning the civil service, obtain legal advice from a*
23 *counsel either reporting directly to the Inspector Gen-*
24 *eral for Fraud, Accountability, and Recovery or an-*
25 *other inspector general within the executive branch.*

1 “(c) *DUTIES AND RESPONSIBILITIES.*—

2 “(1) *IN GENERAL.*—*It shall be the duty of the*
3 *Inspector General, in accordance with section*
4 *404(b)(1) of title 5, to conduct, supervise, or coordi-*
5 *nate oversight activities, including audits and inves-*
6 *tigations of the use of and the provision or award of*
7 *covered funds, and the management by agency heads*
8 *of any program established by the use of covered*
9 *funds, with such related activities of the Inspector*
10 *General to be considered civil or criminal law enforce-*
11 *ment activities, including by—*

12 “(A) *providing support to agency Inspectors*
13 *General, if requested by the agency Inspector*
14 *General, in the oversight of covered funds in*
15 *order to—*

16 “(i) *detect and prevent fraud, waste,*
17 *abuse, and mismanagement;*

18 “(ii) *identify major risks that cut*
19 *across programs and agency boundaries;*
20 *and*

21 “(iii) *identify and promote best prac-*
22 *tices and tools to prevent, detect, and re-*
23 *spond to fraud across covered funds; and*

1 “(B) coordinating with relevant agency In-
2 spectors General, the Department of Justice, and,
3 as appropriate, the Fiscal Service to—

4 “(i) provide support in conducting in-
5 vestigations, audits, and reviews relating to
6 covered funds, including through—

7 “(I) the establishment or use of an
8 independent data analytics platform,
9 which shall incorporate to the extent
10 practicable and feasible the data ana-
11 lytic platform maintained by the Pan-
12 demic Response Accountability Com-
13 mittee prior to the enactment of this
14 section;

15 “(II) the sharing of data, tools,
16 and services;

17 “(III) the development and en-
18 hancement of data practices, analysis,
19 and visualization; and

20 “(IV) any other appropriate
21 means as determined by the Inspector
22 General in coordination with relevant
23 Inspectors General from any agency
24 that expends or obligates covered funds;

1 “(ii) provide analytical products to
2 agencies to promote program integrity, pre-
3 vent improper payments, facilitate
4 verification efforts to ensure proper expendi-
5 ture and utilization of covered funds, and
6 assist with civil and criminal investigations
7 or litigation relating to fraud, waste, abuse
8 and mismanagement of covered funds;

9 “(iii) review the economy, efficiency,
10 and effectiveness in the administration of,
11 and the detection of fraud, waste, abuse,
12 and mismanagement in, programs and op-
13 erations using covered funds;

14 “(iv) as appropriate and practicable,
15 identify data assets and information records
16 collected, produced, and maintained by the
17 Office that can be securely provided through
18 data sharing agreements, including in bulk
19 data formats and through systems that fa-
20 cilitate real-time data access, with the Sec-
21 retary of the Treasury to support the func-
22 tions and activities of the Fiscal Service
23 and civil and criminal investigations or
24 litigation relating to fraud, waste, abuse,
25 and mismanagement of covered funds; and

1 “(v) *expeditiously report to the Attor-*
2 *ney General any instance in which the In-*
3 *pector General has reasonable grounds to*
4 *believe there has been a violation of Federal*
5 *criminal law;*

6 “(C) *establish an advisory committee com-*
7 *posed of other Inspectors General, with at least*
8 *three representing an agency specified under sec-*
9 *tion 901(b) of title 31, United States Code, and*
10 *three from another agency, in accordance with*
11 *the following:*

12 “(i) *GENERAL FUNCTIONS.—The advi-*
13 *sory committee may identify and prioritize*
14 *cross-agency fraud risks and activities to*
15 *prevent, detect, and otherwise mitigate such*
16 *risks, including by reviewing—*

17 “(I) *the economy, efficiency, and*
18 *effectiveness in the administration of,*
19 *and the detection of fraud, waste,*
20 *abuse, and mismanagement in, pro-*
21 *grams and operations using covered*
22 *funds; and*

23 “(II) *whether there are appro-*
24 *priate mechanisms for interagency col-*
25 *laboration relating to the oversight of*

1 covered funds, including coordinating
2 and collaborating to the extent prac-
3 ticable with State and local govern-
4 ment entities.

5 “(ii) *RECOMMENDATIONS.*—The advi-
6 sory committee may, in coordination with
7 the Secretary of the Treasury and the Direc-
8 tor of the Office of Management and Budg-
9 et, make recommendations to agencies on
10 measures to prevent or address fraud, waste,
11 abuse, and mismanagement, and to mitigate
12 major risks that cut across programs and
13 agency boundaries, relating to covered
14 funds.

15 “(iii) *PREVENTING DUPLICATION IN*
16 *OVERSIGHT FUNCTIONS.*—With a view to
17 preventing duplication in government func-
18 tions and provide for ongoing coordination
19 of resources to prevent fraud and improper
20 payments in Federal programs and spend-
21 ing the advisory committee may—

22 “(I) provide recommendations to
23 the Secretary of the Treasury to assist
24 the Secretary in making recommenda-

1 *tions under section 321(a)(11) of title*
2 *31; and*

3 *“(II) provide any such additional*
4 *recommendations in a timely manner*
5 *to the appropriate congressional com-*
6 *mittees as the advisory committee de-*
7 *termines necessary and to ensure that*
8 *the definition of ‘covered funds’ estab-*
9 *lished under section 317(l) of title 31 is*
10 *legislatively expanded, as necessary;*

11 *“(D) the Inspector General may provide in-*
12 *vestigative support to prosecutive and enforce-*
13 *ment authorities to protect program integrity*
14 *and prevent, detect, and prosecute fraud of cov-*
15 *ered funds; and*

16 *“(E) coordinating the oversight and inves-*
17 *tigative activities with the Comptroller General*
18 *of the United States, State and local government*
19 *Inspectors General, and State and local auditors,*
20 *as appropriate.*

21 *“(2) MAINTENANCE OF SYSTEMS.—The Inspector*
22 *General shall establish, maintain, and oversee such*
23 *systems, procedures, and controls as the Inspector*
24 *General considers appropriate to discharge the duties*
25 *of the Inspector General under paragraph (1).*

1 “(3) *TECHNICAL ASSISTANCE AND DATA ANA-*
2 *LYTICS SUPPORT.*—*In addition to the duties of the In-*
3 *pector General with respect to covered funds, for any*
4 *Inspector General enumerated under section 424(b)(1)*
5 *of title 5, the Inspector General may provide technical*
6 *assistance to support independent oversight activities*
7 *on a reimbursable or non-reimbursable basis provided*
8 *that appropriate data privacy and security protection*
9 *provisions are provided for in agreements to provide*
10 *such technical assistance. Such technical assistance*
11 *may include, but not be limited to the following:*

12 “(A) *Sharing data available to the Inspec-*
13 *tor General, as appropriate under a data shar-*
14 *ing agreement.*

15 “(B) *Sharing and providing data analytics*
16 *services.*

17 “(C) *Supporting the development of data*
18 *analytics tools and capabilities.*

19 “(D) *Sharing of data analysis best prac-*
20 *tices.*

21 “(4) *ADDITIONAL DUTIES AND RESPONSIBIL-*
22 *ITIES.*—*In addition to the duties described in para-*
23 *graphs (1) and (2), the duties and responsibilities of*
24 *inspectors general under subsections (b) through (e) of*
25 *section 404 of title 5, United States Code, shall apply*

1 to the Inspector General. However, such duties and
2 responsibilities shall extend beyond the Department of
3 the Treasury notwithstanding any reference to the es-
4 tablishment in such section.

5 “(d) *POWERS AND AUTHORITIES.*—

6 “(1) *IN GENERAL.*—In carrying out the provi-
7 sions of this section, the Inspector General shall have
8 the authorities provided under section 406 of title 5,
9 United States Code, except that the references to the
10 establishment in section 406 of such title are not lim-
11 ited to the Department of the Treasury, and references
12 to ‘this chapter’ in section 406 of such title shall in-
13 clude this section.

14 “(2) *TREATMENT OF OFFICE.*—The Office shall
15 be considered to be an office described in section
16 406(f)(3) of title 5 and shall be exempt from an ini-
17 tial determination by the Attorney General under
18 subsection (f)(2) of such section.

19 “(3) *TREATMENT OF RECORDS.*—In carrying out
20 the duties and functions under this subsection with
21 respect to the oversight of covered funds, the Office
22 shall—

23 “(A) be considered to be conducting civil or
24 criminal law enforcement activity for the pur-
25 poses of section 552a(b)(7) of title 5; and

1 “(B) for the purposes of sections 552 and
2 552a of title 5, be considered to be a component
3 which performs as its principal function an ac-
4 tivity pertaining to the enforcement of criminal
5 laws, and its records may constitute investiga-
6 tory material compiled for law enforcement pur-
7 poses.

8 “(e) PERSONNEL, FACILITIES, AND OTHER RE-
9 SOURCES.—

10 “(1) APPOINTMENT OF OFFICERS AND EMPLOY-
11 EES.—Notwithstanding section 406(a)(7) of title 5,
12 the Inspector General may exercise the authorities of
13 subsections (b) through (i) of section 3161 of title 5
14 (without regard to subsections (a) or (b)(2) of that
15 section) as if the Office of the Inspector General were
16 a temporary organization, as defined in such section,
17 to appoint such officers and employees as may be nec-
18 essary for carrying out the duties of the Inspector
19 General and to otherwise carry out the functions of
20 the Office of the Inspector General under this section,
21 including appointing an Assistant Inspector General
22 for Investigations.

23 “(2) ADDITIONAL STAFF.—Upon the request of
24 an Inspector General of an Office established under
25 chapter 4 of title 5, the Inspector General may detail,

1 *on a nonreimbursable basis, any personnel of the Of-*
2 *ice to that Inspector General to assist in carrying*
3 *out any audit, review, or investigation pertaining to*
4 *the oversight of covered funds.*

5 “(3) *ANNUITANTS.—*

6 “(A) *IN GENERAL.—The Office may employ*
7 *an annuitant receiving an annuity from the*
8 *Civil Service Retirement and Disability Fund*
9 *for purposes of the oversight of covered funds.*

10 “(B) *TREATMENT OF ANNUITANTS.—The*
11 *employment of annuitants under this paragraph*
12 *shall be subject to the provisions of section*
13 *9902(g) of title 5, as if the Office were the De-*
14 *partment of Defense.*

15 “(4) *CONTRACTS.—The Inspector General may*
16 *enter into contracts and other arrangements for au-*
17 *dits, studies, analyses, and other services with public*
18 *agencies and with private persons, and make such*
19 *payments as may be necessary to carry out the duties*
20 *of the Office.*

21 “(f) *REQUESTS FOR INFORMATION.—*

22 “(1) *IN GENERAL.—Upon request of the Inspec-*
23 *tor General for information or assistance from any*
24 *department, agency, or other entity of the Federal*
25 *Government, the head of that department, agency, or*

1 *entity shall, to the extent practicable and not in con-*
2 *travention of any existing law, furnish that informa-*
3 *tion or assistance to the Office, or an authorized des-*
4 *ignee.*

5 “(2) *REFUSAL TO PROVIDE REQUESTED INFOR-*
6 *MATION OR ASSISTANCE.*—Whenever information or
7 assistance requested by the Inspector General is, in
8 the judgment of the Inspector General, unreasonably
9 refused or not provided, the Inspector General shall
10 immediately report the circumstances to the appro-
11 priate congressional committees.

12 “(g) *REPORTS.*—

13 “(1) *ANNUAL REPORTS.*—

14 “(A) *IN GENERAL.*—Not later than 60 days
15 after the date on which a Inspector General is
16 confirmed, and once every year thereafter until
17 the Inspector General is no longer serving in
18 such position, the Inspector General shall submit
19 to the appropriate committees of Congress a re-
20 port summarizing the activities of the Inspector
21 General.

22 “(B) *CONTENTS.*—Each report submitted
23 under subparagraph (A)—

24 “(i) shall include—

1 “(I) for the period covered by the
2 report, a detailed statement the activi-
3 ties conducted by the Inspector Gen-
4 eral, including estimates of fraudulent
5 payments the Office helped prevent and
6 assisted in recovering or prosecuting;
7 and

8 “(II) policy and legislative rec-
9 ommendations to improve government-
10 wide fraud and improper payment
11 prevention and payment and program
12 integrity improvements; and

13 “(ii) may include a classified annex.

14 “(2) PERIODIC REPORTS.—

15 “(A) MANAGEMENT ALERTS.—The Inspector
16 General shall submit to the President and Con-
17 gress, including the appropriate congressional
18 committees, such periodic reports as may be nec-
19 essary to notify the President and the Director
20 of the Office of Management and Budget, and
21 Congress of any potential program management,
22 risk, or funding accountability, or payment in-
23 tegrity problems related to the use and provision
24 or awarding of covered funds that require imme-
25 diate attention by Federal agencies or Congress.

1 “(B) *UPDATE REPORTS.*—*The Inspector*
2 *General shall submit to Congress such other re-*
3 *ports or provide such periodic updates on the*
4 *work of the Office as the Inspector General con-*
5 *siders appropriate on the use of covered funds*
6 *including any recommended changes to the scope*
7 *of covered funds under subsection (l)(2).*

8 “(3) *PUBLIC AVAILABILITY.*—*The Inspector Gen-*
9 *eral shall publish on the website established under*
10 *subsection (k) all reports submitted under this sub-*
11 *section.*

12 “(4) *REDACTIONS.*—*Any portion of a report sub-*
13 *mitted under this subsection may be redacted when*
14 *made publicly available, if that portion would dis-*
15 *close information that is not subject to disclosure*
16 *under sections 552 and 552a of this title, or is other-*
17 *wise prohibited from disclosure by law.*

18 “(5) *RULE OF CONSTRUCTION.*—*Nothing in this*
19 *subsection may be construed to authorize the public*
20 *disclosure of information that is—*

21 “(A) *specifically prohibited from disclosure*
22 *by any other provision of law;*

23 “(B) *specifically required by Executive*
24 *order to be protected from disclosure in the inter-*

1 *est of national defense or national security or in*
 2 *the conduct of foreign affairs; or*

3 “(C) *a part of an ongoing criminal inves-*
 4 *tigation.*

5 “(h) *FUNDING, TRANSFER OF FUNDS, ASSETS, AND*
 6 *OBLIGATIONS.—*

7 “(1) *FUNDING.—Beginning in fiscal year 2035,*
 8 *and annually thereafter, there is authorized to be ap-*
 9 *propriated \$10,000,000 to the Office to carry out the*
 10 *duties and functions of this section.*

11 “(2) *TRANSFER AUTHORITY.—The Office may*
 12 *transfer funds appropriated to the Office for expenses*
 13 *to support administrative support services and au-*
 14 *dits, reviews, or other activities related to oversight of*
 15 *covered funds to any Inspector General Office and the*
 16 *Department of the Treasury.*

17 “(3) *TRANSFER OF ASSETS AND OBLIGATIONS.—*

18 “(A) *IN GENERAL.—Upon the effective date*
 19 *of this section, the assets and obligations held by*
 20 *or available in connection with the Pandemic*
 21 *Response Accountability Committee established*
 22 *under section 15010 of the CARES Act (Public*
 23 *Law 116–136; 134 Stat. 533) shall be transferred*
 24 *to the Office. Upon the effective date of this sec-*
 25 *tion the Pandemic Response Accountability*

1 *Committee may undertake all activities to enable*
2 *such transfer of assets.*

3 “(B) *ASSETS DEFINED.*—*In this paragraph,*
4 *the term ‘assets’ includes contracts, agreements*
5 *(including data use agreements and memoranda*
6 *of understanding), facilities, property, data,*
7 *records, unobligated or unexpended balances of*
8 *appropriations, personnel identified by the*
9 *Chairperson and Executive Director of the Pan-*
10 *demic Response Accountability Committee pur-*
11 *suant to section 317(e)(1) of title 31, and other*
12 *funds or resources.*

13 “(C) *USE OF UNEXPENDED BALANCES OF*
14 *APPROPRIATIONS.*—*Any unobligated and unex-*
15 *pended balances of appropriations and funds*
16 *transferred pursuant to subparagraph (B) may*
17 *be used to support the work of the Inspector Gen-*
18 *eral, regardless of the purpose of the original ap-*
19 *propriation.*

20 “(i) *MEMBERSHIP IN COUNCILS AND COMMITTEES.*—
21 *The Inspector General shall be a member of the Council of*
22 *the Inspectors General on Integrity and Efficiency.*

23 “(j) *CORRECTIVE RESPONSES TO AUDIT PROB-*
24 *LEMS.*—*Agency heads shall—*

1 “(1) take action to address deficiencies identified
2 by a report or investigation of the Inspector General;
3 or

4 “(2) with respect to a deficiency identified under
5 paragraph (1), certify to the appropriate congressional
6 committees that they do not concur with the
7 recommendation and no action is necessary, feasible,
8 or appropriate.

9 “(k) WEBSITE.—The Office shall establish and main-
10 tain a user-friendly, public-facing website—

11 “(1) to foster greater accountability and trans-
12 parency in the use of covered funds, including future
13 supplemental relief and recovery funds as may be
14 added to the definition of covered funds, which shall
15 have a uniform resource locator that is descriptive
16 and memorable;

17 “(2) that shall be a centralized, governmentwide
18 portal or gateway to key information relating to the
19 oversight of covered funds, as appropriate, and to the
20 extent practicable provide connections to other govern-
21 ment websites with related anti-fraud, improper pay-
22 ment, and oversight and accountability information;
23 and

24 “(3) provide information, including findings
25 from the Office, agency Inspectors General, or State

1 *auditors and financial managers as to the oversight*
 2 *of covered funds, including related audits, inspections,*
 3 *or other reports.*

4 “(l) *DEFINITIONS.—In this section:*

5 “(1) *APPROPRIATE CONGRESSIONAL COM-*
 6 *MITTEE.—The term ‘appropriate congressional com-*
 7 *mittees’ means the following:*

8 “(A) *The Committees on Appropriations of*
 9 *the Senate and the House of Representatives.*

10 “(B) *The Committee on Homeland Security*
 11 *and Governmental Affairs of the Senate.*

12 “(C) *The Committee on Oversight and Gov-*
 13 *ernment Reform of the House of Representatives.*

14 “(D) *Any other relevant congressional com-*
 15 *mittee of jurisdiction.*

16 “(2) *COVERED FUNDS.—The term ‘covered funds’*
 17 *means the following:*

18 “(A) *Any funds, including loans or tax*
 19 *credits, that are made available in any form to*
 20 *any non-Federal entity or individual, under the*
 21 *following:*

22 “(i) *Division A or B of the CARES*
 23 *Act (Public Law 116–136).*

1 “(ii) *The Coronavirus Preparedness*
2 *and Response Supplemental Appropriations*
3 *Act, 2020 (Public Law 116–123).*

4 “(iii) *The Families First Coronavirus*
5 *Response Act (Public Law 116–127).*

6 “(iv) *The Paycheck Protection Pro-*
7 *gram and Health Care Enhancement Act*
8 *(Public Law 116–139).*

9 “(v) *Division M or N of the Consoli-*
10 *dated Appropriations Act, 2021 (Public*
11 *Law 116–260).*

12 “(vi) *The American Rescue Plan Act of*
13 *2021 (Public Law 117–2).*

14 “(vii) *Any loan guaranteed or made by*
15 *the Small Business Administration, includ-*
16 *ing any direct loan or guarantee of a trust*
17 *certificate, under the Small Business Act*
18 *(15 U.S.C. 631 et seq.), the Small Business*
19 *Investment Act of 1958 (15 U.S.C. 661 et*
20 *seq.), or any other provision of law.*

21 “(viii) *Unemployment compensation,*
22 *as defined in section 85 of the Internal Rev-*
23 *enue Code of 1986.*

24 “(ix) *The Infrastructure Investment*
25 *and Jobs Act (Public Law 117–58).*

1 “(x) *Public Law 117–169 (commonly*
2 *known as the ‘Inflation Reduction Act’).*

3 “(xi) *The Honoring our PACT Act of*
4 *2022 (Public Law 117–168).*

5 “(xii) *The CHIPS Act of 2022 (divi-*
6 *sion A of Public Law 117–167 (commonly*
7 *known as the ‘CHIPS and Science Act of*
8 *2022’)).*

9 “(xiii) *The Act titled ‘An Act to pro-*
10 *vide for reconciliation pursuant to title II*
11 *of H. Con. Res. 14’ (Public Law 119–21).*

12 “(B) *A Federal award (as defined under*
13 *section 7501) in an amount not less than*
14 *\$50,000.*

15 “(C) *Any intramural payment made gov-*
16 *ernmentwide for research activity.*

17 “(D) *Any emergency spending related to*
18 *disaster relief or economic recovery.*

19 “(3) *INSPECTOR GENERAL.—The term ‘Inspector*
20 *General’ means the Inspector General for Fraud, Ac-*
21 *countability, and Recovery.*

22 “(4) *OFFICE.—The term ‘Office’ means the Office*
23 *of the Inspector General for Fraud, Accountability,*
24 *and Recovery.*

1 “(5) *STATE*.—The term ‘State’ means each of the
2 *several States, the District of Columbia, each com-*
3 *monwealth, territory, or possession of the United*
4 *States, and each federally recognized Indian Tribe.*

5 “(m) *RULE OF CONSTRUCTION*.—Nothing in this sec-
6 *tion shall be construed to—*

7 “(1) *affect the independent authority of an In-*
8 *pector General to determine whether to conduct an*
9 *audit or investigation of covered funds; or*

10 “(2) *require any Inspector General to provide*
11 *funding to support the activities of the Office.*”.

12 (b) *OFFICE OF MANAGEMENT AND BUDGET DIREC-*
13 *TIVE*.—On or before March 1, 2029, the Director of the Of-
14 *fice of Management and Budget, in coordination with the*
15 *Secretary of the Treasury and the Inspector General of*
16 *Fraud, Accountability, and Recovery, shall issue a directive*
17 *to the head of each agency in the executive branch that dis-*
18 *burses or awards covered funds (as such term is defined sec-*
19 *tion 317(n) of title 31, United States Code, as added by*
20 *subsection (a)) that requires the agency to identify and re-*
21 *port opportunities to use the information system and data*
22 *analytics products of the Fiscal Service to detect and pre-*
23 *vent waste, fraud, abuse, and improper payments in ex-*
24 *penditure of covered funds to the Director and Secretary*
25 *within 60 days after receiving the directive.*

1 (c) *TRANSITIONAL PROVISION.*—

2 (1) *IN GENERAL.*—Notwithstanding sections 403
3 and 3345 through 3349 of title 5, United States Code,
4 and section 317(b)(1) of title 31, United States Code
5 (as added by subsection (a)), the individual described
6 in paragraph (2) shall temporarily perform the func-
7 tions and duties of the Office of the Inspector General
8 Fraud, Accountability, and Prevention in an acting
9 capacity until such permanent Inspector General can
10 be appointed under the process established by such
11 section 317(b)(1).

12 (2) *INDIVIDUAL DESCRIBED.*—The individual de-
13 scribed in this paragraph is—

14 (A) the Chairperson of the Pandemic Re-
15 sponse Accountability Committee established
16 under section 15010 of the CARES Act (Public
17 Law 116–136; 134 Stat. 533) (hereafter
18 “PRAC”) as of the date this section takes effect;
19 or

20 (B) if the position described in subpara-
21 graph (A) is vacant as of the date on which this
22 section takes effect, the Executive Director of the
23 PRAC.

24 (d) *TRANSFER OF EMPLOYEES.*—Each employee of the
25 PRAC who is to be transferred to the Office of the Inspector

1 *General of Fraud, Accountability, and Recovery under sec-*
 2 *tion 317(h)(3) of title 31, United States Code, as added by*
 3 *subsection (a), shall be appointed to positions in such Office*
 4 *under terms and conditions of employment that are sub-*
 5 *stantively the same as the terms and conditions of employ-*
 6 *ment applicable to such employee as an employee of PRAC*
 7 *as of the day immediately preceding the date on which this*
 8 *section takes effect.*

9 (e) *TABLE OF SECTIONS.—The table of sections for*
 10 *subchapter I of chapter 3 of title 31, United States Code,*
 11 *is amended by adding at the end the following:*

“317. Inspector General for Fraud, Accountability, and Recovery within the De-
partment of the Treasury.”.

12 (f) *EFFECTIVE DATE.—This section, and the amend-*
 13 *ments made by this section, shall take effect on December*
 14 *31, 2028.*

15 **SEC. 4. DATA SHARING FOR FRAUD PREVENTION AND PRO-**
 16 **GRAM INTEGRITY.**

17 (a) *AUTHORITY TO NEGOTIATE DATA SHARING*
 18 *AGREEMENTS; REQUIREMENT TO PROVIDE FUTURE LEGIS-*
 19 *LATIVE RECOMMENDATIONS TO CONGRESS.—Section*
 20 *321(a) of title 31, United States Code, is amended—*

21 (1) *in paragraph (8)(C), by striking “and” at*
 22 *the end;*

23 (2) *in paragraph (9), by striking the period at*
 24 *the end and inserting a semicolon; and*

1 (3) by inserting at the end the following:

2 “(10) enter into memoranda of understanding
3 with the heads of other Federal agencies, including
4 Offices of Inspector General and Federal law enforce-
5 ment agencies, and agreements with private entities
6 as may be appropriate and allowable under existing
7 law to secure access to such data assets and informa-
8 tion resources as may be appropriate for the Fiscal
9 Service to use to—

10 “(A) prevent fraud and improper payments
11 in Federal programs and spending;

12 “(B) support the activities and functions of
13 the Do Not Pay Initiative;

14 “(C) beginning on December 31, 2028, sup-
15 port the activities and functions of the—

16 “(i) the Fiscal Service; and

17 “(ii) the Office of the Inspector General
18 for Fraud, Accountability, and Recovery es-
19 tablished under section 317, in coordination
20 with such Office;

21 “(D) provide such data to relevant Federal
22 agencies for the identification, prevention, and
23 reduction of waste, fraud, and abuse relating to
24 Federal spending and use in the conduct of

1 *criminal and other investigations, as appro-*
2 *priate; and*

3 *“(E) in a manner that ensures any related*
4 *data sharing agreements provide long term, reli-*
5 *able access to such data assets and information*
6 *resources, provide the best value to the taxpayer*
7 *by avoiding duplicative data sharing agree-*
8 *ments, include appropriate privacy protections,*
9 *and require, as appropriate, reimbursement to*
10 *the Treasury for the reasonable cost of carrying*
11 *out the agreement.*

12 *“(11) with respect to any supplemental emer-*
13 *gency disaster, pandemic, economic relief, or other*
14 *such supplemental appropriations legislative meas-*
15 *ures totaling more than \$100,000,000,000 in total*
16 *funding being considered by Congress or any legisla-*
17 *tive measure establishing a new program with more*
18 *than \$100,000,000 in anticipated additional spending*
19 *in a single fiscal year following the enactment of such*
20 *legislative measure being considered by Congress, pro-*
21 *vide, in coordination with the Director of the Office*
22 *of Management and Budget and the Office of the In-*
23 *spector General for Fraud, Accountability, and Recov-*
24 *ery, to the leadership of the House of Representatives*
25 *and Senate, the Committees on Appropriations of the*

1 *House of Representatives and Senate, the Committee*
2 *on Homeland Security and Governmental Affairs of*
3 *the Senate, and the Committee on Oversight and Gov-*
4 *ernment Reform of the House of Representatives any*
5 *legislative recommendations on such measures to en-*
6 *sure that—*

7 “(A) existing fraud prevention and over-
8 sight functions and entities of the Federal Gov-
9 ernment or are not supplanted or duplicated
10 under such legislative measure, but are instead
11 required to be used or expanded under such legis-
12 lative measure;

13 “(B) any additional resources or authorities
14 for such existing functions and entities are ade-
15 quately provided for in such legislative measures
16 in order to provide adequate fraud prevention
17 and oversight of funds appropriated for and ex-
18 pended under such program; and

19 “(C) fraud prevention, payment integrity,
20 and spending transparency best practices are
21 implemented in such legislation to ensure that—

22 “(i) reporting obligations for Federal
23 fund recipients are harmonized government-
24 wide and conditioned through legally en-
25 forceable mechanisms prior to award; and

1 “(ii) any sub-recipients and sub-
 2 awardees of Federal fund recipients are also
 3 included in reporting obligations for such
 4 recipients for the purposes of ensuring prop-
 5 er recipient reporting and transparency on
 6 the use of funds.”.

7 (b) *COORDINATION AND DUTIES OF THE OFFICE OF*
 8 *MANAGEMENT AND BUDGE.*—Not later than 270 days after
 9 the date of the enactment of this Act, the Director of the
 10 Office of Management and Budget, in coordination with the
 11 Secretary of the Treasury, shall—

12 (1) update or revise as necessary any regula-
 13 tions, memorandum, circulars, or guidance documents
 14 to ensure the full and timely implementation of this
 15 section; and

16 (2) issue any necessary governmentwide guid-
 17 ance to Federal agencies to ensure the full and timely
 18 implementation of this section.

19 **SEC. 5. TERMINATION AND TRANSFER OF ASSETS OF PAN-**
 20 **DEMIC RESPONSE ACCOUNTABILITY COM-**
 21 **MITTEE.**

22 (a) *TERMINATION.*—Section 15010(k) of the CARES
 23 Act (Public Law 116–136; 15 U.S.C. 9053) is amended by
 24 striking “September 30, 2034” and inserting “December 31,
 25 2028”.

1 (b) *TRANSFER OF ASSETS.*—On December 31, 2028,
2 all the assets and obligations held by or available in connec-
3 tion with the Pandemic Response Accountability Committee
4 shall be transferred to the Office of the Inspector General
5 for Fraud, Accountability, and Recovery established under
6 section 317 of title 31, United States Code, as added by
7 this Act.

8 (c) *TECHNICAL AMENDMENT.*—On December 31, 2028,
9 section 15010 of the CARES Act (Public Law 116–136; 15
10 U.S.C. 9053) is repealed.

11 (d) *DEFINITION OF ASSETS.*—In this section, the term
12 “assets” includes contracts, agreements (including data use
13 agreements and memoranda of understanding), facilities,
14 property, data, records, unobligated or unexpended balances
15 of appropriations, personnel identified by the Chairperson
16 and Executive Director of the Pandemic Response Account-
17 ability Committee pursuant to section 317(e)(1) of title 31,
18 United States Code, as added by this Act, and other funds
19 or resources.

Union Calendar No. 596

119TH CONGRESS
2D Session

H. R. 8312

[Report No. 119-683]

A BILL

To establish fraud prevention and program integrity functions and data sharing authorities within the Department of Treasury and a permanent governmentwide Inspector General for Fraud, Accountability, and Recovery, and for other purposes.

JUNE 3, 2026

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