

Calendar No. 431

118TH CONGRESS }
2nd Session }

SENATE

{ REPORT
118-186

GOVERNMENT SPENDING OVERSIGHT
ACT OF 2024

REPORT

OF THE

COMMITTEE ON HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS
UNITED STATES SENATE

TO ACCOMPANY

S. 4036

TO ESTABLISH A GOVERNMENT SPENDING OVERSIGHT
COMMITTEE WITHIN THE COUNCIL OF THE INSPECTORS
GENERAL ON INTEGRITY AND EFFICIENCY, AND FOR OTHER
PURPOSES



JULY 8, 2024.—Ordered to be printed

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GOVERNMENT SPENDING OVERSIGHT ACT OF 2024

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Mr. PETERS, from the Committee on Homeland Security and
Governmental Affairs, submitted the following

R E P O R T

[To accompany S. 4036]

[Including cost estimate of the Congressional Budget Office]

The Committee on Homeland Security and Governmental Affairs, to which was referred the bill (S. 4036) to establish a Government Spending Oversight Committee within the Council of the Inspectors General on Integrity and Efficiency, and for other purposes, having considered the same, reports favorably thereon with an amendment in the nature of a substitute and recommends that the bill, as amended, do pass.

CONTENTS

	Page
I. Purpose and Summary	1
II. Background and Need for the Legislation	2
III. Legislative History	3
IV. Section-by-Section Analysis of the Bill, as Reported	4
V. Evaluation of Regulatory Impact	7
VI. Congressional Budget Office Cost Estimate	7
VII. Changes in Existing Law Made by the Bill, as Reported	8

I. PURPOSE AND SUMMARY

S. 4036, the *Government Spending Oversight Act of 2024*, would create a new entity: the Government Spending Oversight Committee (GSOC), which builds on the work of the Pandemic Response Accountability Committee (PRAC). This bill would authorize the GSOC to support Inspectors General (IGs) in their oversight of government spending vulnerable to fraud, expanding the scope beyond funds expended in response to the COVID-19 pandemic, to include additional spending programs, unemployment insurance, Small Business Administration loans, grants not less than \$50,000,

and intramural research payments. This bill would direct the GSOC to continue the oversight functions of the PRAC by developing and enhancing data analytic capabilities; improving data-sharing practices; identifying possible waste, fraud, and abuse of funds; making recommendations to the President and agencies on ways to improve program integrity and establish fraud controls; and regularly reporting on its activities to Congress.

II. BACKGROUND AND NEED FOR THE LEGISLATION

In 2009, amidst the Great Recession, Congress passed the *American Recovery and Reinvestment Act of 2009* (Recovery Act), which provided \$862 billion in federal funds to combat the severe economic downturn and save jobs.¹ To oversee the large amount of funds disbursed, Congress created the Recovery Accountability and Transparency Board (Recovery Board) to work with agency IGs to prevent fraud, waste and mismanagement of Recovery Act funds. The Recovery Board operated the Recovery Operations Center (ROC) which leveraged enhanced data analytics capabilities, such as data matching and text mining, to help the IG community conduct robust oversight and prevent fraud under Recovery Act programs. Subsequently, Section 6 of the *Digital Accountability and Transparency Act* (DATA) Act of 2014 permitted the U.S. Department of the Treasury to establish a similar data analysis center to reduce improper payments and improve federal spending transparency, and allowed for the transfer of the Recovery Board's assets to the Treasury Department.² However, the ROC shuttered when the Recovery Board's authorities expired in 2015, and despite the transfer authority provision in the DATA Act of 2014, its data, resources, and capabilities were never transferred to the Treasury Department.³

At the onset of the COVID-19 pandemic in 2020, Congress passed the *Coronavirus Aid, Relief, and Economic Security Act* (CARES) Act.⁴ In the CARES Act, Congress once again established an entity to conduct oversight of stimulus funds and leverage data analytics capabilities for IGs: the PRAC. With the addition of subsequent relief packages, Congress has now provided a cumulative \$5.2 trillion to pandemic recovery programs, over which the PRAC has continued to conduct robust oversight.⁵ The PRAC developed a cutting-edge data analytics hub, the Pandemic Analytics Center for Excellence (PACE), to carry out its mission. As of September 2023, the PACE has assisted more than 40 federal law enforcement and Office of Inspector General (OIG) partners on over 600 pandemic-related investigations, uncovering an estimated \$1.77 billion in

¹Pub. L. 111-5.

²Digital Accountability and Transparency Act of 2014, Pub. L. 113-101.

³Government Accountability Office, *Federal Spending Accountability: Preserving Capabilities of Recovery Operations Center Could Help Sustain Oversight of Federal Expenditures* (GAO-15-814) (September 2015).

⁴Pub. L. 116-136.

⁵Pandemic Response Accountability Committee, *Funding Overview* (accessed June 4, 2024) (<https://www.pandemicoversight.gov/data-interactive-tools/funding-overview>).

fraud loss.⁶ However, under current law the PRAC will sunset and cease operations on September 30th, 2025.⁷

This bill would create the GSOC to build upon the capabilities and oversight tools developed by the PRAC and permanently codify the GSOC under the *Inspector General Act*. The bill tasks the GSOC with conducting oversight of a variety of covered funds, including all COVID-19 spending bills, the *American Rescue Plan*, Small Business Administration loans, unemployment compensation, the *Infrastructure Investment and Jobs Act*, the *Inflation Reduction Act*, the *Honoring our PACT Act of 2022*, the *CHIPS and Science Act of 2022*, federal grants of not less than \$50,000, and any intramural payments for government-wide research. Specifically, the bill requires the GSOC to (i) provide support to and collaborate with OIGs in investigations, audits, and reviews of covered funds, including by deploying data analytics; (ii) review agencies' abilities to assess covered funds for waste, fraud, and abuse; (iii) regularly report to Congress on its oversight activities; (iv) make recommendations to agencies to prevent or address current or future fraud; and (v) report to the Attorney General instances it believes to be violations of criminal law and provide support to law enforcement to protect program integrity and prevent fraud.

The bill also permits the GSOC to issue recommendations to the President and agencies to address and prevent fraud. These recommendations should also be shared with relevant IGs to prevent duplicating efforts and ensure deconfliction. When carrying out its duties and functions related to covered funds, the bill grants the GSOC certain authorities to ensure adequate data access and permit the GSOC to work in conjunction with law enforcement entities who are investigating and prosecuting fraud. The bill authorizes a dedicated appropriation of \$17 million for fiscal years 2026 and 2027.

III. LEGISLATIVE HISTORY

Senator Gary Peters (D-MI) introduced the *Government Spending Oversight Act of 2024* on April 10, 2024, with original cosponsor Senator Mitt Romney (R-UT). The bill was referred to the Committee on Homeland Security and Governmental Affairs. Senator Jacky Rosen (D-NV) and Senator James Lankford (R-OK) joined as additional cosponsors on April 30, 2024.

The Committee considered S. 4036 at a business meeting on April 10, 2024. At the business meeting, Senators Peters and Romney offered a substitute amendment, as well as a modification to that amendment. The Peters-Romney substitute amendment, as modified, added all federal grants not less than \$50,000 and intramural research payments made government-wide to the list of covered funds. The substitute amendment, as modified, also changed the authorization of appropriations from "such sums as may be necessary" to \$17 million for fiscal years 2026 and 2027 and required the GSOC to submit a report on subsequent future budgetary needs. The substitute amendment, as modified, also added addi-

⁶Senate Committee on Homeland Security and Governmental Affairs, Testimony Submitted for the Record of PRAC Chair Michael Horowitz, *Hearing on Examining Federal Covid-Era Spending and Preventing Future Fraud*, 118th Cong. (Nov. 14, 2023) (S. Hrg. 118-XX).

⁷Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Pub. L. 116-136, Sec. 15010(k).

tional reporting requirements to Congress for when members of the GSOC or its Executive Director are appointed or removed by the Chairperson.

The Committee adopted the modification to the Peters-Romney substitute amendment, and the Peters-Romney substitute amendment, as modified, by unanimous consent, with Senators Peters, Hassan, Sinema, Rosen, Ossoff, Blumenthal, Paul, Lankford, Romney, Scott, and Marshall present. The bill, as amended by the Peters-Romney substitute amendment, as modified, was ordered reported favorably by roll call vote of 11 yeas to 0 nays, with Senators Peters, Hassan, Sinema, Rosen, Ossoff, Blumenthal, Paul, Lankford, Romney, Scott, and Marshall voting in the affirmative. Senators Carper, Butler, Johnson, and Hawley voted yea by proxy, for the record only.

Consistent with Committee Rule 3(G), the Committee reports the bill with a technical amendment by mutual agreement of the Chairman and Ranking Member.

IV. SECTION-BY-SECTION ANALYSIS OF THE BILL, AS REPORTED

Section 1. Short title

This section establishes the short title of the bill as the *Government Spending Oversight Act of 2024*.

Section 2. Government Spending Oversight Committee

Subsection (a) amends Section 424 of Title 5 to create the Government Spending Oversight Committee (GSOC) under a new 5 U.S.C. 424 (f). The new subsection (f) contains the following paragraphs:

(1) Definitions

This paragraph defines the terms “agency,” “appropriate congressional committees,” “chairperson,” “committee,” and “covered funds.” Covered funds include any funds, including loans, that are made available in any form to any non-federal entity or individual through any of the COVID–19 spending bills, the American Rescue Plan, Small Business Administration loans, unemployment compensation, the Infrastructure Investment and Jobs Act, the Inflation Reduction Act, the Honoring our PACT Act of 2022, the CHIPS and Science Act of 2022, any federal grants of not less than \$50,000, and any intramural payments for government-wide research.

(2) Establishment

This paragraph establishes the GSOC within the CIGIE to support fraud prevention efforts and oversight of covered funds.

(3) Chairperson

This paragraph establishes the selection criteria for the Chairperson and requires that they be a Senate-confirmed Inspector General (IG).

(4) Membership

This paragraph establishes the membership of the GSOC. The members must include all IGs currently required to serve on the

Pandemic Response Accountability Committee (PRAC): IGs from the Departments of Labor, Health and Human Services, Justice, Treasury, Transportation, Defense, Education, and Homeland Security, and the Small Business Administration. The members also include IGs of the Departments of Commerce, Transportation, and Veterans Affairs. Additional IGs may be added to the GSOC by the Chairperson.

(5) Executive Director

This paragraph outlines the appointment, qualifications, and duties of the Executive Director, who must be appointed in consultation with congressional leadership. This subsection also requires notification to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Accountability when appointing or removing the Executive Director.

(6) Prohibition on Additional Compensation

This paragraph provides that GSOC members may not receive additional compensation for services performed.

(7) Duties of the Committee

This paragraph outlines the duties, functions, and reporting requirements of the GSOC. Among its functions, the GSOC will: (i) provide support to, and collaborate with OIGs, in investigations, audits, and reviews of covered funds, including through data analytics; (ii) review agencies' abilities to assess covered funds for waste, fraud, and abuse; (iii) regularly report to Congress on its oversight activities; (iv) make recommendations to agencies to prevent or address current or future fraud; and (v) report to the Attorney General instances it believes to be violations of criminal law and provide support to law enforcement to protect program integrity and prevent fraud. The subsection also allows the GSOC to suggest expansions to the scope of covered funds and requires that within 30 days after the GSOC issues recommendations, relevant agencies report any planned actions they will take in response.

(8) Authorities

This paragraph grants the GSOC, when carrying out its duties and functions related to oversight of covered funds, certain authorities outlined in parts of Title 5, sections 406 and 552. This paragraph places several limitations on the GSOC's subpoena power (conferred under Title 5 section 406(a)(4)): Any subpoena issued by the GSOC must be signed by the Chairperson (this power is non-delegable); the GSOC must report quarterly to congressional committees of jurisdiction on the issuance of any subpoena during the preceding quarter; and the GSOC's subpoena authority sunsets five years after the bill's enactment.

(9) Refusal of Information or Assistance

This paragraph directs that whenever information or assistance requested by the GSOC or an IG is unreasonably refused, the GSOC must report the circumstances to the appropriate congressional committees.

(10) Use of Existing Resources

This paragraph requires the GSOC to use existing resources within CIGIE, such as Oversight.gov and resources developed by the PRAC, to carry out its functions.

(11) Contracts

This paragraph authorizes the GSOC to enter into contracts to enable the GSOC to discharge its duties.

(12) Subcommittees

This paragraph authorizes the GSOC to establish subcommittees.

(13) Transfer of Funds, Assets, and Obligations

This paragraph authorizes the GSOC to transfer funds to relevant OIGs for activities related to oversight of covered funds or to reimburse for services provided by CIGIE. This subsection also transfers the assets and obligations held or available to the PRAC to the new GSOC.

(14) Additional Staff

This paragraph grants the GSOC temporary hiring authority during exigent circumstances, as certified to Congress, allows for GSOC employees to detail to IGs, and provides other personnel related authorities, limitations, and technical corrections.

(15) Provision of Information

This paragraph requires federal agencies to provide information and assistance upon request of the GSOC as long such requests are practicable and consistent with existing law. Authorizes IGs to share information with the GSOC related to oversight of covered funds.

(16) Website

Within 30 days after the Act goes into effect, the GSOC must establish and maintain a website, which will include information to foster greater accountability and transparency related to the oversight of covered funds.

(17) Coordination

The GSOC must coordinate oversight activities with the Comptroller General of the United States and state auditors.

(18) Notice

This paragraph requires the Chairperson to notify the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Accountability when designating or removing an IG from the membership of the GSOC.

(19) Rules of Construction

This paragraph states that nothing in the subsection shall be construed to: (1) affect the independent authority of IGs regarding oversight of covered funds; or (2) require CIGIE or IGs to provide funding to support the GSOC's activities.

(20) Authorization of Appropriations

This paragraph authorizes \$17 million to be appropriated for FY 26 and FY 27 to carry out the duties and functions of the GSOC and requires the GSOC to submit a report on anticipated future budgetary needs within one year of this Act's effective date.

Subsection (b) provides that this Act will take effect on September 30, 2025.

V. EVALUATION OF REGULATORY IMPACT

Pursuant to the requirements of paragraph 11(b) of rule XXVI of the Standing Rules of the Senate, the Committee has considered the regulatory impact of this bill and determined that the bill will have no regulatory impact within the meaning of the rules. The Committee agrees with the Congressional Budget Office's statement that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA) and would impose no costs on state, local, or tribal governments.

VI. CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

S. 4036, Government Spending Oversight Act of 2024			
As ordered reported by the Senate Committee on Homeland Security and Governmental Affairs on April 10, 2024			
By Fiscal Year, Millions of Dollars	2024	2024-2029	2024-2034
Direct Spending (Outlays)	0	*	*
Revenues	0	0	0
Increase or Decrease (-) in the Deficit	0	*	*
Spending Subject to Appropriation (Outlays)	0	34	not estimated
Increases <i>net direct spending</i> in any of the four consecutive 10-year periods beginning in 2035?	No	Statutory pay-as-you-go procedures apply? Yes	
		Mandate Effects	
Increases <i>on-budget deficits</i> in any of the four consecutive 10-year periods beginning in 2035?	No	Contains intergovernmental mandate?	No
		Contains private-sector mandate?	No
* = between zero and \$500,000.			

S. 4036 would establish the Government Oversight Spending Committee and would authorize the appropriation of \$17 million in 2026 and 2027 for the work of that committee.

The committee would be housed within the Council of the Inspectors General on Integrity and Efficiency and would replace the Pandemic Response Accountability Committee that was created by the CARES Act (Public Law 116-136) in March 2020. The pandemic response committee is currently composed of 21 federal inspectors general that work to collaboratively oversee federal pandemic relief spending; the committee's authorization expires at the end of fiscal year 2025. The new committee would cover all government spending and would need to coordinate with all relevant inspectors general beginning in fiscal year 2026.

Based on historical spending patterns for similar activities and assuming appropriation of the authorized amounts, CBO estimates that implementing S. 4036 would cost \$34 million over the 2024–2029 period.

The bill also would allow the new committee to spend the unobligated balances of the pandemic response committee. Under current law, any balances that remain unobligated at the end of fiscal year 2025 will expire and cannot be spent for new purposes thereafter. Thus, any additional spending of those balances by the new committee would be considered direct spending. CBO estimates that any increase in direct spending under the bill would not be significant in any year or over the 2024–2034 period because we expect most of the existing balances will be spent before 2026.

The costs of the legislation, detailed in Table 1, fall within budget function 800 (general government).

TABLE 1.—ESTIMATED BUDGETARY EFFECTS OF S. 4036

	By fiscal year, millions of dollars—						2024– 2029
	2024	2025	2026	2027	2028	2029	
Authorization Level	0	0	17	17	0	0	34
Estimated Outlays	0	0	15	17	2	0	34

CBO estimates that enacting S. 4036 would increase direct spending by less than \$500,000 because the bill would extend the period of availability for some previously appropriated funds that would otherwise expire at the end of fiscal year 2025.

The CBO staff contact for this estimate is Matthew Pickford. The estimate was reviewed by H. Samuel Papenfuss, Deputy Director of Budget Analysis.

PHILLIP L. SWAGEL,
Director, Congressional Budget Office.

VII. CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with paragraph 12 of rule XXVI of the Standing Rules of the Senate, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in brackets, new matter is printed in *italic*, and existing law in which no change is proposed is shown in roman):

UNITED STATES CODE

TITLE 5—GOVERNMENT ORGANIZATION AND EMPLOYEES

PART I—THE AGENCIES GENERALLY

CHAPTER 4—INSPECTORS GENERAL

**SEC. 424. ESTABLISHMENT OF THE COUNCIL OF THE INSPECTORS
GENERAL ON INTEGRITY AND EFFICIENCY**

- (a) * * *
- (b) * * *
- (c) * * *
- (d) * * *
- (e) * * *

(f) GOVERNMENT SPENDING OVERSIGHT COMMITTEE.—

(1) DEFINITIONS.—*In this subsection:*

(A) AGENCY.—*The term ‘agency’ has the meaning given the term in section 551 of this title.*

(B) APPROPRIATE CONGRESSIONAL COMMITTEES.—*The term ‘appropriate congressional committees’ means—*

(i) the Committees on Appropriations of the Senate and the House of Representatives;

(ii) the Committee on Homeland Security and Governmental Affairs of the Senate;

(iii) the Committee on Oversight and Accountability of the House of Representatives; and

(iv) any other relevant congressional committee of jurisdiction.

(C) CHAIRPERSON.—*The term ‘Chairperson’ means the Chairperson of the Committee.*

(D) COMMITTEE.—*The term ‘Committee’ means the Government Spending Oversight Committee established under paragraph (2).*

(E) COVERED FUNDS.—*The term ‘covered funds’ means—*
(i) any funds, including loans, that are made available in any form to any non-Federal entity or individual, under—

(I) division A or B of the CARES Act (Public Law 116–136);

(II) the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116–123);

(III) the Families First Coronavirus Response Act (Public Law 116–127);

(IV) the Paycheck Protection Program and Health Care Enhancement Act (Public Law 116–139);

(V) division M or N of the Consolidated Appropriations Act, 2021 (Public Law 116–260);

(VI) the American Rescue Plan Act of 2021 (Public Law 117–2);

(VII) any loan guaranteed or made by the Small Business Administration, including any direct loan or guarantee of a trust certificate, under the Small Business Act (15 U.S.C. 631 et seq.), the Small Business Investment Act of 1958 (15 U.S.C. 661 et seq.), or any other provision of law;

(VIII) unemployment compensation, as defined in section 85 of the Internal Revenue Code of 1986;

(IX) the Infrastructure Investment and Jobs Act (Public Law 117–58);

(X) Public Law 117–169 (commonly known as the ‘Inflation Reduction Act’);

(XI) the Honoring our PACT Act of 2022 (Public Law 117–168); or

(XII) the CHIPS Act of 2022 (division A of Public Law 117–167 (commonly known as the ‘CHIPS and Science Act of 2022’));

(ii) any Federal grant of not less than \$50,000; and

(iii) any intramural payment made Government wide for research activity.

(2) *ESTABLISHMENT.*—There is established within the Council the Government Spending Oversight Committee to promote transparency and conduct and support oversight of covered funds to—

(A) prevent and detect fraud, waste, abuse, and mismanagement; and

(B) mitigate major risks that cut across programs and agency boundaries.

(3) *CHAIRPERSON.*—The Chairperson of the Committee—

(A) shall be selected by the Chairperson of the Council from among Inspectors General appointed by the President and confirmed by the Senate; and

(B) should have experience managing oversight of large organizations and expenditures.

(4) *MEMBERSHIP.*—The members of the Committee shall include—

(A) the Chairperson;

(B) the Inspector General of the Department of Labor;

(C) the Inspector General of the Department of Health and Human Services;

(D) the Inspector General of the Small Business Administration;

(E) the Inspector General of the Department of the Treasury;

(F) the Inspector General of the Department of Transportation;

(G) the Treasury Inspector General for Tax Administration;

(H) the Inspector General of the Department of Veterans Affairs;

(I) the Inspector General of the Department of Commerce;

(J) the Inspector General of the Department of Justice;

(K) the Inspector General of the Department of Defense;

(L) the Inspector General of the Department of Education;

(M) the Inspector General of the Department of Homeland Security; and

(N) any other Inspector General, as designated by the Chairperson, from any agency that expends or obligates covered funds.

(5) *EXECUTIVE DIRECTOR.*—

(A) *IN GENERAL.*—There shall be an Executive Director of the Committee.

(B) *APPOINTMENT; QUALIFICATIONS.*—The Executive Director of the Committee shall—

(i) be appointed by the Chairperson, in consultation with the majority leader of the Senate, the Speaker of the House of Representatives, the minority leader of the Senate, and the minority leader of the House of Representatives;

(ii) have demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, or investigations;

(iii) have experience managing oversight of large organizations and expenditures; and

(iv) be a full-time employee of the Committee.

(C) DUTIES.—The Executive Director of the Committee shall—

(i) report directly to the Chairperson;

(ii) appoint staff of the Committee, subject to the approval of the Chairperson, consistent with this subsection;

(iii) supervise and coordinate Committee functions and staff; and

(iv) perform any other duties assigned to the Executive Director by the Committee.

(D) NOTICE.—The Chairperson shall provide notice to the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Oversight and Accountability of the House of Representatives when appointing or removing the Executive Director of the Committee.

(6) PROHIBITION ON ADDITIONAL COMPENSATION.—Members of the Committee may not receive additional compensation for services performed.

(7) DUTIES OF THE COMMITTEE.—

(A) IN GENERAL.—The Committee shall conduct oversight of covered funds and support Inspectors General in the oversight of covered funds in order to—

(i) detect and prevent fraud, waste, abuse, and mismanagement; and

(ii) identify major risks that cut across programs and agency boundaries.

(B) GENERAL FUNCTIONS.—The Committee, in coordination with relevant Inspectors General, may—

(i) provide support to, and collaborate with, relevant Inspectors General in conducting investigations, audits, and reviews relating to covered funds, including through—

(I) data analytics;

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

(III) the development and enhancement of data practices, analysis, and visualization; and

(IV) any other appropriate means as determined by the Committee;

(ii) provide analytical products to agencies, in coordination with Inspectors General, to promote program integrity, prevent improper payments, and facilitate verification efforts to ensure proper expenditure and utilization of covered funds;

(iii) review the economy, efficiency, and effectiveness in the administration of, and the detection of fraud, waste, abuse, and mismanagement in, programs and operations using covered funds;

(iv) review whether there are appropriate mechanisms for interagency collaboration relating to the oversight of covered funds, including coordinating and collaborating to the extent practicable with State and local government entities; and

(v) expeditiously report to the Attorney General any instance in which the Committee has reasonable grounds to believe there has been a violation of Federal criminal law.

(C) *ADDITIONAL FUNCTIONS.*—The Committee may provide investigative support to prosecutive and enforcement authorities to protect program integrity and prevent, detect, and prosecute fraud of covered funds.

(D) *REPORTING.*—

(i) *ALERTS.*—The Committee shall submit to the President and Congress, including the appropriate congressional committees, management alerts on potential management, risk, and funding problems that require immediate attention.

(ii) *REPORTS AND UPDATES.*—The Committee shall submit to Congress such other reports or provide such periodic updates on the work of the Committee as the Committee considers appropriate on the use of covered funds.

(iii) *BIANNUAL REPORTS.*—The Committee shall submit biannual reports to the President and Congress, including the appropriate congressional committees, and may submit additional reports as appropriate summarizing the findings of the Committee and any recommended changes to the scope of covered funds.

(iv) *PUBLIC AVAILABILITY.*—All reports submitted under this subparagraph shall be made publicly available and posted on the website established under paragraph (16).

(v) *REDACTIONS.*—Any portion of a report submitted under this paragraph may be redacted when made publicly available, if that portion would disclose information that is not subject to disclosure under sections 552 and 552a of this title, or is otherwise prohibited from disclosure by law.

(E) *RECOMMENDATIONS.*—

(i) *IN GENERAL.*—The Committee shall make recommendations to agencies on measures to prevent or address fraud, waste, abuse, and mismanagement, and to mitigate major risks that cut across programs and agency boundaries, relating to covered funds.

(ii) *REPORT.*—Not later than 30 days after receipt of a recommendation under clause (i), an agency shall submit a report to the President and the appropriate congressional committees on—

(I) whether the agency agrees or disagrees with the recommendations; and

(II) any actions the agency will take to implement the recommendations, which shall also be included in the report required under section 2(b)(3) of the GAO-IG Act (31 U.S.C. 1105 note; Public Law 115-414).

(8) **AUTHORITIES.**—

(A) **IN GENERAL.**—In carrying out the duties and functions under this subsection with respect to the oversight of covered funds, the Committee shall—

(i) carry out those duties and functions in accordance with section 404(b)(1) of this title;

(ii) in coordination with relevant Inspectors General, have the authorities provided under and be subject to paragraphs (1) through (4) of subsection (a) and subsections (h), (j), and (k) of section 406;

(iii) be considered to be conducting civil or criminal law enforcement activity for the purposes of section 552a(b)(7) of this title; and

(iv) for the purposes of sections 552 and 552a of this title, be considered to be a component which performs as its principal function an activity pertaining to the enforcement of criminal laws, and its records may constitute investigatory material compiled for law enforcement purposes.

(B) **LIMITATION ON SUBPOENA AUTHORITY.**—When carrying out subpoena authority under section 406(a)(4) of this title, the following limitations shall apply to the Committee:

(i) Any subpoena issued under this subsection shall be signed by the Chairperson, and this power is non-delegable.

(ii) On a quarterly basis, the Committee shall notify the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Oversight and Accountability of the House of Representatives of any subpoenas issued during the preceding quarter.

(iii) The authority to issue a subpoena under this subsection shall terminate on the date that is 5 years after the effective date of this subsection.

(9) **REFUSAL OF INFORMATION OR ASSISTANCE.**—Whenever information or assistance requested by the Committee or an Inspector General on the Committee is unreasonably refused or not provided, the Committee shall immediately report the circumstances to the appropriate congressional committees.

(10) **USE OF EXISTING RESOURCES.**—The Committee shall leverage existing information technology resources within the Council, such as oversight.gov and those developed by the Pandemic Response Accountability Committee established under section 15010 of the CARES Act (Public Law 116-136; 134 Stat. 533), to carry out the duties of the Committee.

(11) **CONTRACTS.**—The Committee may enter into contracts to enable the Committee to discharge its duties, including contracts and other arrangements for audits, studies, analyses, and

other services with public agencies and with private persons, and make such payments as may be necessary to carry out the duties of the Committee.

(12) *SUBCOMMITTEES.—The Committee may establish subcommittees to facilitate the ability of the Committee to discharge its duties.*

(13) *TRANSFER OF FUNDS, ASSETS, AND OBLIGATIONS.—*

(A) *FUNDS.—The Committee may transfer funds appropriated to the Committee—*

(i) for expenses to support administrative support services and audits, reviews, or other activities related to oversight by the Committee of covered funds to any Office of the Inspector General or the General Services Administration; and

(ii) to reimburse for services provided by the Council.

(B) *ASSETS AND OBLIGATIONS.—*

(i) ASSETS DEFINED.—In this subparagraph, the term ‘assets’ includes contracts, agreements, facilities, property, data, records, unobligated or unexpended balances of appropriations, and other funds or resources (other than personnel).

(ii) TRANSFER.—Upon the effective date of this subsection, the assets and obligations held by or available in connection with the Pandemic Response Accountability Committee established under 15010 of the CARES Act (Public Law 116–136; 134 Stat. 533) shall be transferred to the Committee.

(14) *ADDITIONAL STAFF.—*

(A) *IN GENERAL.—Subject to subparagraph (B), the Committee may exercise the authorities of subsections (b) through (i) of section 3161 of this title (without regard to subsection (a) of that section) to meet temporary or urgent needs of the Committee under this subsection, as certified by the Chairperson to the appropriate congressional committees that such temporary or urgent needs exist, as if the Committee were a temporary organization.*

(B) *HEAD OF ORGANIZATION.—For purposes of exercising the authorities described in subparagraph (A), the term ‘Chairperson’ shall be substituted for the term ‘head of a temporary organization.’*

(C) *CONSULTATION.—In exercising the authorities described in subparagraph (A), the Chairperson shall consult with members of the Committee.*

(D) *ADDITIONAL DETAILEES.—In addition to the authority provided by section 3161(c) of this title, upon the request of an Inspector General, the Committee may detail, on a non-reimbursable basis, any personnel of the Committee to that Inspector General to assist in carrying out any audit, review, or investigation pertaining to the oversight of covered funds.*

(E) *LIMITATIONS.—In exercising the employment authorities under section 3161(b) of this title, as provided under subparagraph (A) of this paragraph—*

(i) section 3161(b)(2) of this title (relating to periods of appointments) shall not apply; and

(ii) no period of appointment may exceed the date on which the Committee terminates.

(F) *COMPETITIVE SERVICE.*—A person employed by the Committee shall acquire competitive status and conditional tenure for appointment to any position in the competitive service for which the employee possesses the required qualifications upon the completion of 2 years of continuous service as an employee under this subsection.

(G) *ANNUITANTS.*—

(i) *IN GENERAL.*—The Committee may employ annuitants covered by section 9902(g) of this title for purposes of the oversight of covered funds.

(ii) *TREATMENT OF ANNUITANTS.*—The employment of annuitants under this paragraph shall be subject to the provisions of section 9902(g) of this title, as if the Committee were the Department of Defense.

(15) *PROVISION OF INFORMATION.*—

(A) *REQUESTS.*—Upon request of the Committee for information or assistance from any agency or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, and consistent with section 406 of this title, furnish such information or assistance to the Committee, or an authorized designee, including an Inspector General designated by the Chairperson.

(B) *INSPECTORS GENERAL.*—Any Inspector General responsible for conducting oversight related to covered funds may, consistent with the duties, responsibilities, policies, and procedures of the Inspector General, provide information requested by the Committee or an Inspector General on the Committee relating to the responsibilities of the Committee.

(16) *WEBSITE.*—

(A) *IN GENERAL.*—Not later than 30 days after the effective date of this subsection, the Committee shall establish and maintain a user-friendly, public-facing website—

(i) to foster greater accountability and transparency in the use of covered funds, which shall have a uniform resource locator that is descriptive and memorable; and

(ii) that shall be a portal or gateway to key information relating to the oversight of covered funds and provide connections to other Government websites with related information.

(17) *COORDINATION.*—The Committee shall coordinate its oversight activities with the Comptroller General of the United States and State auditors.

(18) *NOTICE.*—The Chairperson shall provide notice to the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Oversight and Accountability of the House of Representatives when designating or removing an Inspector General from the membership of the Committee under paragraph (4).

(19) *RULES OF CONSTRUCTION.*—Nothing in this subsection shall be construed to—

(A) *affect the independent authority of an Inspector General to determine whether to conduct an audit or investigation of covered funds; or*

(B) *require the Council or any Inspector General to provide funding to support the activities of the Committee.*

(20) *AUTHORIZATION OF APPROPRIATIONS.—*

(A) *IN GENERAL.—For the purposes of carrying out the mission of the Committee under this subsection, there are authorized to be appropriated \$17,000,000 for each of fiscal years 2026 and 2027 to carry out the duties and functions of the Committee.*

(B) *REPORT TO CONGRESS.—Not later than 1 year after the effective date of this subsection, the Chairperson shall submit to the appropriate congressional committees a report that details the anticipated future budgetary needs of the Committee.”*

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