

111TH CONGRESS
1ST SESSION

H. R. 113

To provide for audits of programs, projects, and activities funded through
earmarks.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

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

A BILL

To provide for audits of programs, projects, and activities
funded through earmarks.

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. ACCOUNTABILITY FOR EXPENDITURE OF CON-**
4 **GRESSIONAL EARMARKS.**

5 (a) GOVERNMENT ACCOUNTABILITY OFFICE AUDITS
6 OF EARMARK FUNDED PROGRAMS, PROJECTS, AND AC-
7 TIVITIES.—Section 3523 of such title is amended by add-
8 ing at the end the following:

9 “(d)(1) For programs, projects, and activities carried
10 out during fiscal year 2010 and any fiscal year thereafter,

1 the Comptroller General shall develop and implement a
2 systematic process to—

3 “(A) review audits of programs, projects, and
4 activities funded through earmarks and submitted to
5 the Comptroller General under section 3521(j) and
6 section 9105(d); and

7 “(B) annually conduct such number of audits of
8 programs, projects, and activities funded through
9 earmarks (as defined in section 3521(j)) as the
10 Comptroller General determines to be appropriate.

11 “(2) Not later than March 31 of fiscal year 2011 and
12 each fiscal year thereafter, the Comptroller General shall
13 submit to Congress a report containing, for programs,
14 projects, or activities conducted during the previous fiscal
15 year under paragraph (1), the results of—

16 “(A) audits submitted to the Comptroller Gen-
17 eral under section 3521(j) and under section
18 9105(d);

19 “(B) reviews of audits by the Comptroller Gen-
20 eral under paragraph (1)(A); and

21 “(C) audits the Comptroller General conducts
22 under paragraph (1)(B).”.

23 (b) AGENCY REPORTS ON EARMARK FUNDED PRO-
24 GRAMS, PROJECTS, AND ACTIVITIES.—Section 3521 of

1 title 31, United States Code, is amended by adding at the
2 end the following:

3 “(j)(1) If an agency conducts an audit of any pro-
4 gram, project, or activity that is administered by the agen-
5 cy and is funded through an earmark, the agency shall,
6 at the time a person submits a report under subsection
7 (f) concerning the audited financial statement for the ac-
8 counts associated with such program, project, or activity,
9 submit to the Comptroller General of the United States
10 the results of the audit.

11 “(2) If an auditor submits to an agency, under sec-
12 tion 7502(k), the results of audit of any program, project,
13 or activity funded through an earmark, the agency shall,
14 at the time described in paragraph (1), submit such re-
15 sults to the Comptroller General.

16 “(3) For purposes of this subsection, the term ‘fund-
17 ed through an earmark’ means that the program, project,
18 or activity is included on—

19 “(A) a list of ‘congressional earmarks’ gen-
20 erated under the Rules of the House of Representa-
21 tives;

22 “(B) a list of ‘congressionally directed spend-
23 ing’ generated under the Standing Rules of the Sen-
24 ate; or

25 “(C) on both such lists.”.

1 (c) NON-FEDERAL ENTITY REPORTS ON EARMARK
 2 FUNDED PROGRAMS, PROJECTS, AND ACTIVITIES.—Sec-
 3 tion 7502 of such title is amended by adding at the end
 4 the following:

5 “(k) If a non-Federal entity described in subsection
 6 (a)(1)(A) has an audit made of any program, project, or
 7 activity that is administered by the entity and is funded
 8 through an earmark (as defined in section 3521(j)), the
 9 auditor of such program, project, or activity shall, not
 10 later than the date set by the Director, submit to the agen-
 11 cy with jurisdiction over such program, project, or activity
 12 the results of the audit.”.

13 (d) GOVERNMENT CORPORATION REPORTS ON EAR-
 14 MARK FUNDED PROGRAMS, PROJECTS, AND ACTIVI-
 15 TIES.—Section 9105 of such title is amended by adding
 16 at the end the following:

17 “(d) If the Inspector General of a Government cor-
 18 poration or an independent external auditor described in
 19 subsection (a)(1) conducts an audit of any program,
 20 project, or activity that is administered by the corporation
 21 and is funded through an earmark (as defined in section
 22 3521(j)), such Inspector General or auditor shall, upon
 23 completion of the audit, submit the results of the audit
 24 to the Comptroller General of the United States.”.

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