

115TH CONGRESS  
2D SESSION

# H. R. 5415

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## AN ACT

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

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 “Good Accounting Obli-  
3 gation in Government Act” or the “GAO–IG Act”.

4 **SEC. 2. REPORTS ON OUTSTANDING GOVERNMENT AC-**  
5 **COUNTABILITY OFFICE AND INSPECTOR GEN-**  
6 **ERAL RECOMMENDATIONS.**

7 (a) **REQUIRED REPORTS.**—In the annual budget jus-  
8 tification submitted to Congress, as submitted with the  
9 budget of the President under section 1105 of title 31,  
10 United States Code, the head of each agency shall include  
11 the following:

12 (1) A report listing each public recommendation  
13 of the Government Accountability Office that is des-  
14 ignated by the Government Accountability Office as  
15 “open” or “closed, unimplemented” as of the date  
16 on which the annual budget justification is sub-  
17 mitted.

18 (2) A report listing each public recommendation  
19 for corrective action from the Office of Inspector  
20 General of the agency for which no final action has  
21 been taken as of the date on which the annual budg-  
22 et justification is submitted.

23 (3) A report on the implementation status of  
24 each public recommendation described in paragraphs  
25 (1) and (2), which shall include the following:

1 (A) With respect to a public recommenda-  
2 tion that is designated by the Government Ac-  
3 countability Office as “open” or “closed,  
4 unimplemented”—

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

8 (ii) that the agency has decided to  
9 adopt, a timeline for full implementation.

10 (B) With respect to a public recommenda-  
11 tion for corrective action from the Office of In-  
12 spector General of the agency—

13 (i) for which the agency has taken ac-  
14 tion not recommended and considers  
15 closed, an explanation of the reason why  
16 the agency took different action with re-  
17 spect to each audit report to which the  
18 public recommendation for corrective ac-  
19 tion pertains; and

20 (ii) for which no final action has been  
21 taken, an explanation of the reasons why  
22 no final action was taken with respect to  
23 each audit report to which the public rec-  
24 ommendation for corrective action per-  
25 tains.

1           (C) With respect to an outstanding  
2 unimplemented public recommendation from the  
3 Office of Inspector General of the agency that  
4 the agency has decided to adopt, a timeline for  
5 implementation.

6           (4) An explanation for any discrepancy be-  
7 tween—

8           (A) the most recent semiannual report sub-  
9 mitted by the Inspector General of the agency  
10 and the report submitted under paragraphs (2)  
11 and (3); and

12           (B) any report submitted by the Govern-  
13 ment Accountability Office relating to public  
14 recommendations that are designated by the  
15 Government Accountability Office as “open” or  
16 “closed, unimplemented” and any report sub-  
17 mitted under paragraph (1) and (2).

18           (b) **ADDITIONAL REPORT REQUIREMENTS FOR CER-**  
19 **TAIN AGENCIES.**—The head of a covered agency shall in-  
20 clude in the annual budget justification described in sub-  
21 section (a) a written response to each recommendation  
22 designated by the Comptroller in the annual priority rec-  
23 ommendation letter sent to such head as high priority for  
24 attention by that head.

1 (c) COPIES OF SUBMISSIONS.—The head of each  
2 agency or covered agency, as applicable, shall provide a  
3 copy of the information submitted under subsections (a)  
4 and (b) to the Comptroller General and the Inspector Gen-  
5 eral of the agency.

6 (d) RULE OF CONSTRUCTION.—Nothing in this bill  
7 may be construed to affect an authority provided to an  
8 Inspector General of an agency under the Inspector Gen-  
9 eral Act of 1978 (5 U.S.C. App.), including the authority  
10 of such Inspector General to identify each recommenda-  
11 tion on which final action has not been taken.

12 (e) DEFINITIONS.—In this section:

13 (1) AGENCY.—the term “agency” means—

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

17 (B) an establishment, as defined in section  
18 12(2) of the Inspector General Act of 1978 (5  
19 U.S.C. App.).

20 (2) COVERED AGENCY.—The term “covered  
21 agency” means the following:

22 (A) Each agency described in section  
23 901(b) of title 31, United States Code.

24 (B) The Internal Revenue Service.

1 (C) The Securities and the Security and  
2 Exchange Commission.

3 (D) Any additional agency determined by  
4 the Comptroller General.

5 (3) SEMIANNUAL REPORT.—The term “semi-  
6 annual report” means the semiannual report sub-  
7 mitted to Congress by each Inspector General under  
8 section 5 of the Inspector General Act of 1978 (5  
9 U.S.C. App.).

10 **SEC. 3. NO ADDITIONAL FUNDS AUTHORIZED.**

11 No additional funds are authorized to carry out the  
12 requirements of this Act. Such requirements shall be car-  
13 ried out using amounts otherwise authorized.

Passed the House of Representatives July 16, 2018.

Attest:

*Clerk.*



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