

**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 8466
OFFERED BY MR. WALKINSHAW OF VIRGINIA**

Page 6, after line 12, insert the following:

1 “(d) AFTER-ACTION REVIEW.—

2 “(1) IN GENERAL.—Not later than 180 days
3 after the initial obligation of funds under any emer-
4 gency supplemental appropriations legislative meas-
5 ure for a disaster, pandemic, economic relief, or
6 other emergency, the head of each covered agency
7 that obligates such funds shall submit, in consulta-
8 tion with the Inspector General of the covered agen-
9 cy, to the Director an after-action review of the im-
10 plementation of the plan required by subsection
11 (b)(2)(B) relevant to such emergency supplemental
12 appropriations legislative measure.

13 “(2) CONTENTS.—Each after-action review re-
14 quired by paragraph (1) shall include the following:

15 “(A) An assessment of the effectiveness of
16 the internal controls implemented pursuant to
17 the relevant plan in preventing and detecting
18 improper payments and fraud, including the ef-
19 fectiveness of any real-time, data driven pay-

1 ment monitoring techniques used to identify
2 and reduce improper payments and fraud.

3 “(B) A description of any significant con-
4 trol failures or gaps and any fraud risks identi-
5 fied during such implementation.

6 “(C) A summary of the number and
7 amount of improper payments made per agency
8 program or activity.

9 “(D) An explanation of any plan to recover
10 any funds lost as a result of any such improper
11 payment.

12 “(E) Any recommendations for improving
13 internal controls for future emergency supple-
14 mental appropriations legislative measures.

15 “(3) INCORPORATION.—The Director shall in-
16 corporate the findings of each after-action review re-
17 quired by paragraph (1) into each submission re-
18 quired under subsection (c)(3), including by identi-
19 fying common challenges, effective practices, and op-
20 portunities to improve internal controls across cov-
21 ered agencies.”.

