

1 loss to the government, and does not include any investiga-
2 tive or law enforcement function, which, in addition to any
3 other duty the Secretary of the Treasury assigns—

4 “(1) shall administer and operate the Do Not
5 Pay system required under section 3354 in a man-
6 ner that ensures that any data provided to the Sec-
7 retary is used only for the purposes set forth under
8 section 3354 in accordance with applicable law; and

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

16 “(A) to provide data sharing and analysis
17 services to Federal agencies and any State
18 (meaning a State of the United States, the Dis-
19 trict of Columbia, a territory or possession of
20 the United States, or a federally recognized In-
21 dian Tribe) and local government responsible
22 for the administration of a federally funded
23 program or the disbursement of Federal funds,
24 to detect fraud and prevent improper payments
25 resulting in a financial loss to the government,

1 but for no other purpose including any policy
2 analysis and enforcement action purpose, and,
3 including by facilitating the following services
4 upon request and on a voluntary basis in ac-
5 cordance with all applicable privacy and secu-
6 rity laws:

7 “(i) Federal agency or State and local
8 government data sharing of known fraudu-
9 lent entities and transactions resulting
10 from final adverse action determinations,
11 payment denials, referrals for criminal in-
12 vestigation, or equivalent findings with the
13 Department of the Treasury.

14 “(ii) Screening awardees and payees
15 against the centralized fraud database
16 prior to award or payment issuance, as
17 feasible and in accordance with individual
18 program requirements.

19 “(iii) Screening relevant cyber activity
20 against the centralized fraud database to
21 review recipient or payee changes to virtual
22 identity or payment information.

23 “(iv) Establishing governmentwide
24 standards for the collection, labeling, and
25 sharing of data related to improper pay-

1 ments, to include fraudulent payments,
2 with the Department of the Treasury.

3 “(v) Partnering with financial institu-
4 tions and industry to share best practices
5 and, as appropriate, information on known
6 fraud patterns and results of investigations
7 into fraudulent activity.

8 “(vi) Providing identity, eligibility, ac-
9 count, and vital event verification and vali-
10 dation tools and analytical services to
11 agencies, as necessary and appropriate;
12 and

13 “(B) that is capable of receiving (including
14 in bulk data formats and through systems that
15 facilitate real-time data access) any data asset,
16 information, or record related to the adminis-
17 tration of Federal programs (including federally
18 funded State-administered programs) and dis-
19 bursement of Federal funds under such pro-
20 grams, provided to the Secretary for secure and
21 confidential use by the center or the Inspector
22 General for Fraud, Accountability and Recovery
23 (in accordance with any terms included in a
24 written data sharing agreement between the
25 Secretary and the Inspector General) to recog-

1 nize and address patterns of fraudulent actors,
2 information, and claims across such programs;
3 and

4 “(3) shall provide the Inspector General for
5 Fraud, Accountability, and Recovery, access to such
6 information technology, data assets, information,
7 and records to support the functions and services of
8 the Office of the Inspector General for Fraud, Ac-
9 countability, and Recovery established under section
10 317 in accordance with applicable law.

11 “(d) The Secretary of the Treasury, in consultation
12 with the Director of the Office of Management and Budg-
13 et, shall not later than 2 years after the establishment of
14 this section, and on an annual basis thereafter, submit,
15 to the Committee on Oversight and Government Reform
16 of the House of Representatives and the Committee on
17 Homeland Security and Governmental Affairs of the Sen-
18 ate, a report, which may be included as part of another
19 report submitted to Congress by the Secretary, on the im-
20 plementation of the Program, including participation rates
21 and an assessment of the Program’s effectiveness in re-
22 ducing fraud and preventing improper payments resulting
23 in a financial loss to the government.

24 “(e) The Secretary of the Treasury may designate an-
25 other officer or employee of the Department to act as the

1 Fiscal Assistant Secretary when the Fiscal Assistant Sec-
2 retary is absent or unable to serve or when the office of
3 Fiscal Assistant Secretary is vacant.”.

4 (b) COORDINATION IN DESIGNATING DO NOT PAY
5 DATABASES.—Section 3354(b)(1)(B) of title 31, United
6 States Code, is amended by inserting “in coordination
7 with the Secretary of the Treasury” before “in consulta-
8 tion”.

9 (c) AMENDMENT TO DATA ACT OF 2014 DATA ANAL-
10 YSIS CENTER AUTHORIZATION.—Section 6(c)(1) of the
11 Federal Funding Accountability and Transparency Act
12 (Public Law 109–282; 31 U.S.C. 6101 note) is amended
13 by striking “may” and inserting “shall”.

14 **SEC. 3. ESTABLISHMENT OF INSPECTOR GENERAL FOR**
15 **FRAUD, ACCOUNTABILITY, AND RECOVERY.**

16 (a) ESTABLISHMENT OF INSPECTOR FOR FRAUD, AC-
17 COUNTABILITY, AND RECOVERY.—Subchapter I of chap-
18 ter 3 of title 31, United States Code, is amended by add-
19 ing at the end the following:

20 **“§ 317. Inspector General for Fraud, Accountability,**
21 **and Recovery within the Department of**
22 **the Treasury.**

23 “(a) OFFICE OF INSPECTOR GENERAL.—There is es-
24 tablished within the Department of the Treasury, the Of-

1 fice of the Inspector General for Fraud, Accountability,
2 and Recovery.

3 “(b) APPOINTMENT OF INSPECTOR GENERAL; RE-
4 MOVAL.—

5 “(1) IN GENERAL.—The head of the Office
6 shall be the Inspector General for Fraud, Account-
7 ability, and Recovery, who shall be appointed by the
8 President, by and with the advice and consent of the
9 Senate.

10 “(2) NOMINATION.—The nomination of the In-
11 spector General shall be made without regard to po-
12 litical affiliation and solely on the basis of integrity
13 and demonstrated ability in accounting, auditing, fi-
14 nancial analysis, law, management analysis, public
15 administration, or investigations.

16 “(3) REMOVAL.—The Inspector General shall
17 be removable from office in accordance with the pro-
18 visions of section 403(b) of title 5.

19 “(4) POLITICAL ACTIVITY.—For purposes of
20 section 7324 of title 5, the Inspector General shall
21 not be considered an employee who determines poli-
22 cies to be pursued by the United States in the na-
23 tionwide administration of Federal law.

24 “(5) BASIC PAY.—The annual rate of basic pay
25 of the Inspector General shall be the annual rate of

1 basic pay for an Inspector General under section
2 403(e) of title 5.

3 “(6) LEGAL COUNSEL.—The Inspector General
4 for Fraud, Accountability, and Recovery shall, in ac-
5 cordance with applicable laws and regulations gov-
6 erning the civil service, obtain legal advice from a
7 counsel either reporting directly to the Inspector
8 General for Fraud, Accountability, and Recovery or
9 another inspector general within the executive
10 branch.

11 “(c) DUTIES AND RESPONSIBILITIES.—

12 “(1) IN GENERAL.—It shall be the duty of the
13 Inspector General, in accordance with section
14 404(b)(1) of title 5, to conduct, supervise, or coordi-
15 nate oversight activities, including audits and inves-
16 tigation of the use of and the provision or award
17 of covered funds, and the management by agency
18 heads of any program established by the use of cov-
19 ered funds, with such related activities of the Inspec-
20 tor General to be considered civil or criminal law en-
21 forcement activities, including by—

22 “(A) providing support to agency Inspec-
23 tors General, if requested by the agency Inspec-
24 tor General, in the oversight of covered funds in
25 order to—

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

3 “(ii) identify major risks that cut
4 across programs and agency boundaries;
5 and

6 “(iii) identify and promote best prac-
7 tices and tools to prevent, detect, and re-
8 spond to fraud across covered funds; and

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

12 “(i) provide support in conducting in-
13 vestigations, audits, and reviews relating to
14 covered funds, including through—

15 “(I) the establishment or use of
16 an independent data analytics plat-
17 form, which shall incorporate to the
18 extent practicable and feasible the
19 data analytic platform maintained by
20 the Pandemic Response Accountability
21 Committee prior to the enactment of
22 this section;

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

1 “(III) the development and en-
2 hancement of data practices, analysis,
3 and visualization; and

4 “(IV) any other appropriate
5 means as determined by the Inspector
6 General in coordination with relevant
7 Inspectors General from any agency
8 that expends or obligates covered
9 funds;

10 “(ii) provide analytical products to
11 agencies to promote program integrity,
12 prevent improper payments, facilitate
13 verification efforts to ensure proper ex-
14 penditure and utilization of covered funds,
15 and assist with civil and criminal investiga-
16 tions or litigation relating to fraud, waste,
17 abuse and mismanagement of covered
18 funds;

19 “(iii) review the economy, efficiency,
20 and effectiveness in the administration of,
21 and the detection of fraud, waste, abuse,
22 and mismanagement in, programs and op-
23 erations using covered funds;

24 “(iv) as appropriate and practicable,
25 identify data assets and information

1 records collected, produced, and main-
2 tained by the Office that can be securely
3 provided through data sharing agreements,
4 including in bulk data formats and
5 through systems that facilitate real-time
6 data access, with the Secretary of the
7 Treasury to support the functions and ac-
8 tivities of the Fiscal Service and civil and
9 criminal investigations or litigation relating
10 to fraud, waste, abuse, and mismanage-
11 ment of covered funds; and

12 “(v) expeditiously report to the Attor-
13 ney General any instance in which the In-
14 spector General has reasonable grounds to
15 believe there has been a violation of Fed-
16 eral criminal law;

17 “(C) establish an advisory committee com-
18 posed of other Inspectors General, with at least
19 three representing an agency specified under
20 section 901(b) of title 31, United States Code,
21 and three from another agency, in accordance
22 with the following:

23 “(i) GENERAL FUNCTIONS.—The ad-
24 visory committee may identify and
25 prioritize cross-agency fraud risks and ac-

1 activities to prevent, detect, and otherwise
2 mitigate such risks, including by review-
3 ing—

4 “(I) the economy, efficiency, and
5 effectiveness in the administration of,
6 and the detection of fraud, waste,
7 abuse, and mismanagement in, pro-
8 grams and operations using covered
9 funds; and

10 “(II) whether there are appro-
11 priate mechanisms for interagency col-
12 laboration relating to the oversight of
13 covered funds, including coordinating
14 and collaborating to the extent prac-
15 ticable with State and local govern-
16 ment entities.

17 “(ii) RECOMMENDATIONS.—The advi-
18 sory committee may, in coordination with
19 the Secretary of the Treasury and the Di-
20 rector of the Office of Management and
21 Budget, make recommendations to agen-
22 cies on measures to prevent or address
23 fraud, waste, abuse, and mismanagement,
24 and to mitigate major risks that cut across

1 programs and agency boundaries, relating
2 to covered funds.

3 “(iii) PREVENTING DUPLICATION IN
4 OVERSIGHT FUNCTIONS.—With a view to
5 preventing duplication in government func-
6 tions and provide for ongoing coordination
7 of resources to prevent fraud and improper
8 payments in Federal programs and spend-
9 ing the advisory committee may—

10 “(I) provide recommendations to
11 the Secretary of the Treasury to as-
12 sist the Secretary in making rec-
13 ommendations under section
14 321(a)(11) of title 31; and

15 “(II) provide any such additional
16 recommendations in a timely manner
17 to the appropriate congressional com-
18 mittees as the advisory committee de-
19 termines necessary and to ensure that
20 the definition of ‘covered funds’ estab-
21 lished under section 317(l) of title 31
22 is legislatively expanded, as necessary;

23 “(D) the Inspector General may provide
24 investigative support to prosecutive and enforce-
25 ment authorities to protect program integrity

1 and prevent, detect, and prosecute fraud of cov-
2 ered funds; and

3 “(E) coordinating the oversight and inves-
4 tigative activities with the Comptroller General
5 of the United States, State and local govern-
6 ment Inspectors General, and State and local
7 auditors, as appropriate.

8 “(2) MAINTENANCE OF SYSTEMS.—The Inspec-
9 tor General shall establish, maintain, and oversee
10 such systems, procedures, and controls as the In-
11 spector General considers appropriate to discharge
12 the duties of the Inspector General under paragraph
13 (1).

14 “(3) TECHNICAL ASSISTANCE AND DATA ANA-
15 LYTICS SUPPORT.—In addition to the duties of the
16 Inspector General with respect to covered funds, for
17 any Inspector General enumerated under section
18 424(b)(1) of title 5, the Inspector General may pro-
19 vide technical assistance to support independent
20 oversight activities on a reimbursable or non-reim-
21 bursable basis provided that appropriate data pri-
22 vacy and security protection provisions are provided
23 for in agreements to provide such technical assist-
24 ance. Such technical assistance may include, but not
25 be limited to the following:

1 “(A) Sharing data available to the Inspec-
2 tor General, as appropriate under a data shar-
3 ing agreement.

4 “(B) Sharing and providing data analytics
5 services.

6 “(C) Supporting the development of data
7 analytics tools and capabilities.

8 “(D) Sharing of data analysis best prac-
9 tices.

10 “(4) ADDITIONAL DUTIES AND RESPONSIBIL-
11 ITIES.—In addition to the duties described in para-
12 graphs (1) and (2), the duties and responsibilities of
13 inspectors general under subsections (b) through (e)
14 of section 404 of title 5, United States Code, shall
15 apply to the Inspector General. However, such duties
16 and responsibilities shall extend beyond the Depart-
17 ment of the Treasury notwithstanding any reference
18 to the establishment in such section.

19 “(d) POWERS AND AUTHORITIES.—

20 “(1) IN GENERAL.—In carrying out the provi-
21 sions of this section, the Inspector General shall
22 have the authorities provided under section 406 of
23 title 5, United States Code, except that the ref-
24 erences to the establishment in section 406 of such
25 title are not limited to the Department of the Treas-

1 ury, and references to ‘this chapter’ in section 406
2 of such title shall include this section.

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

8 “(3) TREATMENT OF RECORDS.—In carrying
9 out the duties and functions under this subsection
10 with respect to the oversight of covered funds, the
11 Office shall—

12 “(A) be considered to be conducting civil
13 or criminal law enforcement activity for the
14 purposes of section 552a(b)(7) of title 5; and

15 “(B) for the purposes of sections 552 and
16 552a of title 5, be considered to be a component
17 which performs as its principal function an ac-
18 tivity pertaining to the enforcement of criminal
19 laws, and its records may constitute investiga-
20 tory material compiled for law enforcement pur-
21 poses.

22 “(e) PERSONNEL, FACILITIES, AND OTHER RE-
23 SOURCES.—

24 “(1) APPOINTMENT OF OFFICERS AND EMPLOY-
25 EES.—Notwithstanding section 406(a)(7) of title 5,

1 the Inspector General may exercise the authorities of
2 subsections (b) through (i) of section 3161 of title
3 5 (without regard to subsections (a) or (b)(2) of that
4 section) as if the Office of the Inspector General
5 were a temporary organization, as defined in such
6 section, to appoint such officers and employees as
7 may be necessary for carrying out the duties of the
8 Inspector General and to otherwise carry out the
9 functions of the Office of the Inspector General
10 under this section, including appointing an Assistant
11 Inspector General for Investigations.

12 “(2) ADDITIONAL STAFF.—Upon the request of
13 an Inspector General of an Office established under
14 chapter 4 of title 5, the Inspector General may de-
15 tail, on a nonreimbursable basis, any personnel of
16 the Office to that Inspector General to assist in car-
17 rying out any audit, review, or investigation per-
18 taining to the oversight of covered funds.

19 “(3) ANNUITANTS.—

20 “(A) IN GENERAL.—The Office may em-
21 ploy an annuitant receiving an annuity from the
22 Civil Service Retirement and Disability Fund
23 for purposes of the oversight of covered funds.

24 “(B) TREATMENT OF ANNUITANTS.—The
25 employment of annuitants under this paragraph

1 shall be subject to the provisions of section
2 9902(g) of title 5, as if the Office were the De-
3 partment of Defense.

4 “(4) CONTRACTS.—The Inspector General may
5 enter into contracts and other arrangements for au-
6 dits, studies, analyses, and other services with public
7 agencies and with private persons, and make such
8 payments as may be necessary to carry out the du-
9 ties of the Office.

10 “(f) REQUESTS FOR INFORMATION.—

11 “(1) IN GENERAL.—Upon request of the In-
12 specter General for information or assistance from
13 any department, agency, or other entity of the Fed-
14 eral Government, the head of that department, agen-
15 cy, or entity shall, to the extent practicable and not
16 in contravention of any existing law, furnish that in-
17 formation or assistance to the Office, or an author-
18 ized designee.

19 “(2) REFUSAL TO PROVIDE REQUESTED INFOR-
20 MATION OR ASSISTANCE.—Whenever information or
21 assistance requested by the Inspector General is, in
22 the judgment of the Inspector General, unreasonably
23 refused or not provided, the Inspector General shall
24 immediately report the circumstances to the appro-
25 priate congressional committees.

1 “(g) REPORTS.—

2 “(1) ANNUAL REPORTS.—

3 “(A) IN GENERAL.—Not later than 60
4 days after the date on which a Inspector Gen-
5 eral is confirmed, and once every year there-
6 after until the Inspector General is no longer
7 serving in such position, the Inspector General
8 shall submit to the appropriate committees of
9 Congress a report summarizing the activities of
10 the Inspector General.

11 “(B) CONTENTS.—Each report submitted
12 under subparagraph (A)—

13 “(i) shall include—

14 “(I) for the period covered by the
15 report, a detailed statement the activi-
16 ties conducted by the Inspector Gen-
17 eral, including estimates of fraudulent
18 payments the Office helped prevent
19 and assisted in recovering or pros-
20 ecuting; and

21 “(II) policy and legislative rec-
22 ommendations to improve govern-
23 mentwide fraud and improper pay-
24 ment prevention and payment and
25 program integrity improvements; and

1 “(ii) may include a classified annex.

2 “(2) PERIODIC REPORTS.—

3 “(A) MANAGEMENT ALERTS.—The Inspec-
4 tor General shall submit to the President and
5 Congress, including the appropriate congres-
6 sional committees, such periodic reports as may
7 be necessary to notify the President and the Di-
8 rector of the Office of Management and Budg-
9 et, and Congress of any potential program man-
10 agement, risk, or funding accountability, or
11 payment integrity problems related to the use
12 and provision or awarding of covered funds that
13 require immediate attention by Federal agencies
14 or Congress.

15 “(B) UPDATE REPORTS.—The Inspector
16 General shall submit to Congress such other re-
17 ports or provide such periodic updates on the
18 work of the Office as the Inspector General
19 considers appropriate on the use of covered
20 funds including any recommended changes to
21 the scope of covered funds under subsection
22 (1)(2).

23 “(3) PUBLIC AVAILABILITY.—The Inspector
24 General shall publish on the website established

1 under subsection (k) all reports submitted under this
2 subsection.

3 “(4) REDACTIONS.—Any portion of a report
4 submitted under this subsection may be redacted
5 when made publicly available, if that portion would
6 disclose information that is not subject to disclosure
7 under sections 552 and 552a of this title, or is oth-
8 erwise prohibited from disclosure by law.

9 “(5) RULE OF CONSTRUCTION.—Nothing in
10 this subsection may be construed to authorize the
11 public disclosure of information that is—

12 “(A) specifically prohibited from disclosure
13 by any other provision of law;

14 “(B) specifically required by Executive
15 order to be protected from disclosure in the in-
16 terest of national defense or national security or
17 in the conduct of foreign affairs; or

18 “(C) a part of an ongoing criminal inves-
19 tigation.

20 “(h) FUNDING, TRANSFER OF FUNDS, ASSETS, AND
21 OBLIGATIONS.—

22 “(1) FUNDING.—Beginning in fiscal year 2035,
23 and annually thereafter, there is authorized to be
24 appropriated \$10,000,000 to the Office to carry out
25 the duties and functions of this section.

1 “(2) TRANSFER AUTHORITY.—The Office may
2 transfer funds appropriated to the Office for ex-
3 penses to support administrative support services
4 and audits, reviews, or other activities related to
5 oversight of covered funds to any Inspector General
6 Office and the Department of the Treasury.

7 “(3) TRANSFER OF ASSETS AND OBLIGA-
8 TIONS.—

9 “(A) IN GENERAL.—Upon the effective
10 date of this section, the assets and obligations
11 held by or available in connection with the Pan-
12 demic Response Accountability Committee es-
13 tablished under section 15010 of the CARES
14 Act (Public Law 116–136; 134 Stat. 533) shall
15 be transferred to the Office. Upon the effective
16 date of this section the Pandemic Response Ac-
17 countability Committee may undertake all ac-
18 tivities to enable such transfer of assets.

19 “(B) ASSETS DEFINED.—In this para-
20 graph, the term ‘assets’ includes contracts,
21 agreements (including data use agreements and
22 memoranda of understanding), facilities, prop-
23 erty, data, records, unobligated or unexpended
24 balances of appropriations, personnel identified
25 by the Chairperson and Executive Director of

1 the Pandemic Response Accountability Com-
2 mittee pursuant to section 317(e)(1) of title 31,
3 and other funds or resources.

4 “(C) USE OF UNEXPENDED BALANCES OF
5 APPROPRIATIONS.—Any unobligated and unex-
6 pended balances of appropriations and funds
7 transferred pursuant to subparagraph (B) may
8 be used to support the work of the Inspector
9 General, regardless of the purpose of the origi-
10 nal appropriation.

11 “(i) MEMBERSHIP IN COUNCILS AND COMMIT-
12 TEES.—The Inspector General shall be a member of the
13 Council of the Inspectors General on Integrity and Effi-
14 ciency.

15 “(j) CORRECTIVE RESPONSES TO AUDIT PROB-
16 LEMS.—Agency heads shall—

17 “(1) take action to address deficiencies identi-
18 fied by a report or investigation of the Inspector
19 General; or

20 “(2) with respect to a deficiency identified
21 under paragraph (1), certify to the appropriate con-
22 gressional committees that they do not concur with
23 the recommendation and no action is necessary, fea-
24 sible, or appropriate.

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

3 “(1) to foster greater accountability and trans-
4 parency in the use of covered funds, including future
5 supplemental relief and recovery funds as may be
6 added to the definition of covered funds, which shall
7 have a uniform resource locator that is descriptive
8 and memorable;

9 “(2) that shall be a centralized, governmentwide
10 portal or gateway to key information relating to the
11 oversight of covered funds, as appropriate, and to
12 the extent practicable provide connections to other
13 government websites with related anti-fraud, im-
14 proper payment, and oversight and accountability in-
15 formation; and

16 “(3) provide information, including findings
17 from the Office, agency Inspectors General, or State
18 auditors and financial managers as to the oversight
19 of covered funds, including related audits, inspec-
20 tions, or other reports.

21 “(l) DEFINITIONS.—In this section:

22 “(1) APPROPRIATE CONGRESSIONAL COM-
23 MITTEE.—The term ‘appropriate congressional com-
24 mittees’ means the following:

1 “(A) The Committees on Appropriations of
2 the Senate and the House of Representatives.

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

4 “(C) The Committee on Oversight and
5 Government Reform of the House of Represent-
6 atives.

7 “(D) Any other relevant congressional
8 committee of jurisdiction.

9 “(2) COVERED FUNDS.—The term ‘covered
10 funds’ means the following:

11 “(A) Any funds, including loans or tax
12 credits, that are made available in any form to
13 any non-Federal entity or individual, under the
14 following:

15 “(i) Division A or B of the CARES
16 Act (Public Law 116–136).

17 “(ii) The Coronavirus Preparedness
18 and Response Supplemental Appropria-
19 tions Act, 2020 (Public Law 116–123).

20 “(iii) The Families First Coronavirus
21 Response Act (Public Law 116–127).

22 “(iv) The Paycheck Protection Pro-
23 gram and Health Care Enhancement Act
24 (Public Law 116–139).

1 “(v) Division M or N of the Consoli-
2 dated Appropriations Act, 2021 (Public
3 Law 116–260).

4 “(vi) The American Rescue Plan Act
5 of 2021 (Public Law 117–2).

6 “(vii) Any loan guaranteed or made
7 by the Small Business Administration, in-
8 cluding any direct loan or guarantee of a
9 trust certificate, under the Small Business
10 Act (15 U.S.C. 631 et seq.), the Small
11 Business Investment Act of 1958 (15
12 U.S.C. 661 et seq.), or any other provision
13 of law.

14 “(viii) Unemployment compensation,
15 as defined in section 85 of the Internal
16 Revenue Code of 1986.

17 “(ix) The Infrastructure Investment
18 and Jobs Act (Public Law 117–58).

19 “(x) Public Law 117–169 (commonly
20 known as the ‘Inflation Reduction Act’).

21 “(xi) The Honoring our PACT Act of
22 2022 (Public Law 117–168).

23 “(xii) The CHIPS Act of 2022 (divi-
24 sion A of Public Law 117–167 (commonly

1 known as the ‘CHIPS and Science Act of
2 2022’).

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

6 “(B) A Federal award (as defined under
7 section 7501) in an amount not less than
8 \$50,000.

9 “(C) Any intramural payment made gov-
10 ernmentwide for research activity.

11 “(D) Any emergency spending related to
12 disaster relief or economic recovery.

13 “(3) INSPECTOR GENERAL.—The term ‘Inspec-
14 tor General’ means the Inspector General for Fraud,
15 Accountability, and Recovery.

16 “(4) OFFICE.—The term ‘Office’ means the Of-
17 fice of the Inspector General for Fraud, Account-
18 ability, and Recovery.

19 “(5) STATE.—The term ‘State’ means each of
20 the several States, the District of Columbia, each
21 commonwealth, territory, or possession of the United
22 States, and each federally recognized Indian Tribe.

23 “(m) RULE OF CONSTRUCTION.—Nothing in this sec-
24 tion shall be construed to—

1 “(1) affect the independent authority of an In-
2 specter General to determine whether to conduct an
3 audit or investigation of covered funds; or

4 “(2) require any Inspector General to provide
5 funding to support the activities of the Office.”.

6 (b) OFFICE OF MANAGEMENT AND BUDGET DIREC-
7 TIVE.—On or before March 1, 2029, the Director of the
8 Office of Management and Budget, in coordination with
9 the Secretary of the Treasury and the Inspector General
10 of Fraud, Accountability, and Recovery, shall issue a di-
11 rective to the head of each agency in the executive branch
12 that disburses or awards covered funds (as such term is
13 defined section 317(n) of title 31, United States Code, as
14 added by subsection (a)) that requires the agency to iden-
15 tify and report opportunities to use the information sys-
16 tem and data analytics products of the Fiscal Service to
17 detect and prevent waste, fraud, abuse, and improper pay-
18 ments in expenditure of covered funds to the Director and
19 Secretary within 60 days after receiving the directive.

20 (c) TRANSITIONAL PROVISION.—

21 (1) IN GENERAL.—Notwithstanding sections
22 403 and 3345 through 3349 of title 5, United States
23 Code, and section 317(b)(1) of title 31, United
24 States Code (as added by subsection (a)), the indi-
25 vidual described in paragraph (2) shall temporarily

1 perform the functions and duties of the Office of the
2 Inspector General Fraud, Accountability, and Pre-
3 vention in an acting capacity until such permanent
4 Inspector General can be appointed under the proc-
5 ess established by such section 317(b)(1).

6 (2) INDIVIDUAL DESCRIBED.—The individual
7 described in this paragraph is—

8 (A) the Chairperson of the Pandemic Re-
9 sponse Accountability Committee established
10 under section 15010 of the CARES Act (Public
11 Law 116–136; 134 Stat. 533) (hereafter
12 “PRAC”) as of the date this section takes ef-
13 fect; or

14 (B) if the position described in subpara-
15 graph (A) is vacant as of the date on which this
16 section takes effect, the Executive Director of
17 the PRAC.

18 (d) TRANSFER OF EMPLOYEES.—Each employee of
19 the PRAC who is to be transferred to the Office of the
20 Inspector General of Fraud, Accountability, and Recovery
21 under section 317(h)(3) of title 31, United States Code,
22 as added by subsection (a), shall be appointed to positions
23 in such Office under terms and conditions of employment
24 that are substantively the same as the terms and condi-
25 tions of employment applicable to such employee as an em-

1 ployee of PRAC as of the day immediately preceding the
2 date on which this section takes effect.

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

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

6 (f) EFFECTIVE DATE.—This section, and the amend-
7 ments made by this section, shall take effect on December
8 31, 2028.

9 **SEC. 4. DATA SHARING FOR FRAUD PREVENTION AND PRO-**
10 **GRAM INTEGRITY.**

11 (a) AUTHORITY TO NEGOTIATE DATA SHARING
12 AGREEMENTS; REQUIREMENT TO PROVIDE FUTURE
13 LEGISLATIVE RECOMMENDATIONS TO CONGRESS.—Sec-
14 tion 321(a) of title 31, United States Code, is amended—

15 (1) in paragraph (8)(C), by striking “and” at
16 the end;

17 (2) in paragraph (9), by striking the period at
18 the end and inserting a semicolon; and

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

20 “(10) enter into memoranda of understanding
21 with the heads of other Federal agencies, including
22 Offices of Inspector General and Federal law en-
23 forcement agencies, and agreements with private en-
24 tities as may be appropriate and allowable under ex-

1 isting law to secure access to such data assets and
2 information resources as may be appropriate for the
3 Fiscal Service to use to—

4 “(A) prevent fraud and improper payments
5 in Federal programs and spending;

6 “(B) support the activities and functions
7 of the Do Not Pay Initiative;

8 “(C) beginning on December 31, 2028,
9 support the activities and functions of the—

10 “(i) the Fiscal Service; and

11 “(ii) the Office of the Inspector Gen-
12 eral for Fraud, Accountability, and Recov-
13 ery established under section 317, in co-
14 ordination with such Office;

15 “(D) provide such data to relevant Federal
16 agencies for the identification, prevention, and
17 reduction of waste, fraud, and abuse relating to
18 Federal spending and use in the conduct of
19 criminal and other investigations, as appro-
20 priate; and

21 “(E) in a manner that ensures any related
22 data sharing agreements provide long term, re-
23 liable access to such data assets and informa-
24 tion resources, provide the best value to the tax-
25 payer by avoiding duplicative data sharing

1 agreements, include appropriate privacy protec-
2 tions, and require, as appropriate, reimburse-
3 ment to the Treasury for the reasonable cost of
4 carrying out the agreement.

5 “(11) with respect to any supplemental emer-
6 gency disaster, pandemic, economic relief, or other
7 such supplemental appropriations legislative meas-
8 ures totaling more than \$100,000,000,000 in total
9 funding being considered by Congress or any legisla-
10 tive measure establishing a new program with more
11 than \$100,000,000 in anticipated additional spend-
12 ing in a single fiscal year following the enactment of
13 such legislative measure being considered by Con-
14 gress, provide, in coordination with the Director of
15 the Office of Management and Budget and the Of-
16 fice of the Inspector General for Fraud, Account-
17 ability, and Recovery, to the leadership of the House
18 of Representatives and Senate, the Committees on
19 Appropriations of the House of Representatives and
20 Senate, the Committee on Homeland Security and
21 Governmental Affairs of the Senate, and the Com-
22 mittee on Oversight and Government Reform of the
23 House of Representatives any legislative rec-
24 ommendations on such measures to ensure that—

1 “(A) existing fraud prevention and over-
2 sight functions and entities of the Federal Gov-
3 ernment or are not supplanted or duplicated
4 under such legislative measure, but are instead
5 required to be used or expanded under such leg-
6 islative measure;

7 “(B) any additional resources or authori-
8 ties for such existing functions and entities are
9 adequately provided for in such legislative
10 measures in order to provide adequate fraud
11 prevention and oversight of funds appropriated
12 for and expended under such program; and

13 “(C) fraud prevention, payment integrity,
14 and spending transparency best practices are
15 implemented in such legislation to ensure
16 that—

17 “(i) reporting obligations for Federal
18 fund recipients are harmonized govern-
19 mentwide and conditioned through legally
20 enforceable mechanisms prior to award;
21 and

22 “(ii) any sub-recipients and sub-
23 awardees of Federal fund recipients are
24 also included in reporting obligations for
25 such recipients for the purposes of ensur-

1 ing proper recipient reporting and trans-
2 parency on the use of funds.”.

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

8 (1) update or revise as necessary any regula-
9 tions, memorandum, circulars, or guidance docu-
10 ments to ensure the full and timely implementation
11 of this section; and

12 (2) issue any necessary governmentwide guid-
13 ance to Federal agencies to ensure the full and time-
14 ly implementation of this section.

15 **SEC. 5. TERMINATION AND TRANSFER OF ASSETS OF PAN-**
16 **DEMIC RESPONSE ACCOUNTABILITY COM-**
17 **MITTEE.**

18 (a) TERMINATION.—Section 15010(k) of the CARES
19 Act (Public Law 116–136; 15 U.S.C. 9053) is amended
20 by striking “September 30, 2034” and inserting “Decem-
21 ber 31, 2028”.

22 (b) TRANSFER OF ASSETS.—On December 31, 2028,
23 all the assets and obligations held by or available in con-
24 nection with the Pandemic Response Accountability Com-
25 mittee shall be transferred to the Office of the Inspector

1 General for Fraud, Accountability, and Recovery estab-
2 lished under section 317 of title 31, United States Code,
3 as added by this Act.

4 (c) TECHNICAL AMENDMENT.—On December 31,
5 2028, section 15010 of the CARES Act (Public Law 116–
6 136; 15 U.S.C. 9053) is repealed.

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

