

**AMENDMENT TO H.R. 8312, AS REPORTED  
OFFERED BY MR. WALKINSHAW OF VIRGINIA**

Page 3, line 4, strike “Fraud Prevention and Accountability Act” and insert “Government Spending Oversight Act of 2026”:

Strike section 2 and all that follows through the end of the bill and insert the following:

**1 SEC. 2. GOVERNMENT SPENDING OVERSIGHT COMMITTEE.**

2 (a) IN GENERAL.—Section 424 of title 5, United  
3 States Code, is amended by adding at the end the fol-  
4 lowing:

5 “(f) GOVERNMENT SPENDING OVERSIGHT COM-  
6 MITTEE.—

7 “(1) DEFINITIONS.— In this subsection:

8 “(A) AGENCY.—The term ‘agency’ has the  
9 meaning given the term in section 551.

10 “(B) APPROPRIATE CONGRESSIONAL COM-  
11 MITTEES.—The term ‘appropriate congressional  
12 committees’ means—

13 “(i) the Committees on Appropria-  
14 tions of the Senate and the House of Rep-  
15 resentatives;

1 “(ii) the Committee on Homeland Se-  
2 curity and Governmental Affairs of the  
3 Senate;

4 “(iii) the Committee on Oversight and  
5 Government Reform of the House of Rep-  
6 resentatives; and

7 “(iv) any other relevant congressional  
8 committee of jurisdiction.

9 “(C) CHAIRPERSON.—The term ‘Chair-  
10 person’ means the Chairperson of the Com-  
11 mittee.

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

15 “(E) COVERED FUNDS.—The term ‘cov-  
16 ered funds’ means the following:

17 “(i) Any funds, including loans or tax  
18 credits, that are made available in any  
19 form to any non-Federal entity or indi-  
20 vidual, under the following:

21 “(I) Division A or B of the  
22 CARES Act (Public Law 116–136).

23 “(II) The Coronavirus Prepared-  
24 ness and Response Supplemental Ap-

1                    appropriations Act, 2020 (Public Law  
2                    116–123).

3                    “(III) The Families First  
4                    Coronavirus Response Act (Public  
5                    Law 116–127).

6                    “(IV) The Paycheck Protection  
7                    Program and Health Care Enhance-  
8                    ment Act (Public Law 116–139).

9                    “(V) Division M or N of the Con-  
10                    solidated Appropriations Act, 2021  
11                    (Public Law 116–260).

12                    “(VI) The American Rescue Plan  
13                    Act of 2021 (Public Law 117–2).

14                    “(VII) Any loan guaranteed or  
15                    made by the Small Business Adminis-  
16                    tration, including any direct loan or  
17                    guarantee of a trust certificate, under  
18                    the Small Business Act (15 U.S.C.  
19                    631 et seq.), the Small Business In-  
20                    vestment Act of 1958 (15 U.S.C. 661  
21                    et seq.), or any other provision of law.

22                    “(VIII) Unemployment com-  
23                    pensation, as defined in section 85 of  
24                    the Internal Revenue Code of 1986.

1                   “(IX) The Infrastructure Invest-  
2                   ment and Jobs Act (Public Law 117–  
3                   58).

4                   “(X) Public Law 117–169 (com-  
5                   monly known as the ‘Inflation Reduc-  
6                   tion Act’).

7                   “(XI) The Honoring our PACT  
8                   Act of 2022 (Public Law 117–168).

9                   “(XII) The CHIPS Act of 2022  
10                  (division A of Public Law 117–167  
11                  (commonly known as the ‘CHIPS and  
12                  Science Act of 2022’)).

13                  “(XIII) The Act titled ‘An Act to  
14                  provide for reconciliation pursuant to  
15                  title II of H. Con. Res. 14’ (Public  
16                  Law 119–21).

17                  “(ii) A Federal award (as defined  
18                  under section 7501 of title 31) in an  
19                  amount not less than \$50,000.

20                  “(iii) Any intramural payment made  
21                  governmentwide for research activity.

22                  “(iv) Any emergency spending related  
23                  to disaster relief or economic recovery.

24                  “(2) ESTABLISHMENT.—There is established  
25                  within the Council the Government Spending Over-

1       sight Committee to promote transparency and con-  
2       duct and support oversight of covered funds to—

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

5               “(B) mitigate major risks that cut across  
6               program and agency boundaries.

7               “(3) CHAIRPERSON.—The Chairperson of the  
8       Committee—

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

13              “(B) should have with experience man-  
14              aging oversight of large organizations and ex-  
15              penditures.

16              “(4) MEMBERS OF COMMITTEE.—

17              “(A) MEMBERSHIP.—The members of the  
18              Committee shall include—

19                      “(i) the Chairperson;

20                      “(ii) the Inspector General of the De-  
21                      partment of Labor;

22                      “(iii) the Inspector General of the De-  
23                      partment of Health and Human Services;

24                      “(iv) the Inspector General of the  
25                      Small Business Administration;

1 “(v) the Inspector General of the De-  
2 partment of the Treasury;

3 “(vi) the Inspector General of the De-  
4 partment of Transportation;

5 “(vii) the Treasury Inspector General  
6 for Tax Administration;

7 “(viii) the Inspector General of the  
8 Department of Veterans Affairs;

9 “(ix) the Inspector General of the De-  
10 partment of Commerce;

11 “(x) the Inspector General of the De-  
12 partment of Justice;

13 “(xi) the Inspector General of the De-  
14 partment of Defense;

15 “(xii) the Inspector General of the  
16 Department of Education;

17 “(xiii) the Inspector General of the  
18 Department of Homeland Security; and

19 “(xiv) any Inspector General, as the  
20 Chairperson determines appropriate, of a  
21 designated Federal entity that expends or  
22 obligates covered funds.

23 “(B) PROHIBITION ON ADDITIONAL COM-  
24 PENSATION.—Members of the Committee may

1 not receive additional compensation for services  
2 performed as members of the Committee.

3 “(5) EXECUTIVE DIRECTOR.—

4 “(A) IN GENERAL.—There shall be an Ex-  
5 ecutive Director of the Committee.

6 “(B) APPOINTMENT; QUALIFICATIONS.—  
7 The Executive Director of the Committee  
8 shall—

9 “(i) be appointed by the Chairperson,  
10 in consultation with the majority leader of  
11 the Senate, the Speaker of the House of  
12 Representatives, the minority leader of the  
13 Senate, and the minority leader of the  
14 House of Representatives;

15 “(ii) have demonstrated ability in ac-  
16 counting, auditing, financial analysis, law,  
17 management analysis, public administra-  
18 tion, or investigations;

19 “(iii) have experience managing over-  
20 sight of large organizations and expendi-  
21 tures; and

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

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

1 “(i) report directly to the Chair-  
2 person;

3 “(ii) appoint staff of the Committee,  
4 subject to the approval of the Chairperson;

5 “(iii) supervise and coordinate the  
6 functions and staff of the Committee; and

7 “(iv) perform any other duties as-  
8 signed to the Executive Director by the  
9 Committee.

10 “(6) DUTIES OF THE COMMITTEE.—

11 “(A) GENERAL FUNCTIONS.—In addition  
12 to the duties of the Committee described under  
13 paragraph (2), the Committee, in coordination  
14 with the Inspector General involved, may—

15 “(i) provide support to, and collabo-  
16 rate with, such Inspector General in con-  
17 ducting investigations, audits, and reviews  
18 relating to covered funds, including  
19 through—

20 “(I) data analytics;

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

23 “(III) the development and en-  
24 hancement of data practices, analysis,  
25 and visualization; and

1                   “(IV) any other appropriate  
2                   means as determined by the Com-  
3                   mittee;

4                   “(ii) provide analytical products to  
5                   agencies, in coordination with the Inspec-  
6                   tor General involved, to promote program  
7                   integrity, prevent improper payments, and  
8                   facilitate verification efforts to ensure  
9                   proper expenditure and utilization of cov-  
10                  ered funds;

11                  “(iii) review the economy, efficiency,  
12                  and effectiveness in the administration of,  
13                  and the detection of fraud, waste, abuse,  
14                  and mismanagement in, programs and op-  
15                  erations using covered funds;

16                  “(iv) review whether there are appro-  
17                  priate mechanisms for interagency collabo-  
18                  ration relating to the oversight of covered  
19                  funds, including coordinating and collabo-  
20                  rating to the extent practicable with State  
21                  and local government entities; and

22                  “(v) expeditiously report to the Attor-  
23                  ney General any instance in which the  
24                  Committee has reasonable grounds to be-

1           lieve there has been a violation of Federal  
2           criminal law.

3           “(B) ADDITIONAL FUNCTIONS.—The Com-  
4           mittee may provide investigative support to any  
5           prosecutorial and enforcement authority to pro-  
6           tect program integrity and prevent, detect, and  
7           prosecute fraud of covered funds.

8           “(C) REPORTING.—

9           “(i) ALERTS.—The Committee shall  
10          submit to the President and Congress, in-  
11          cluding the appropriate congressional com-  
12          mittees, management alerts on potential  
13          management, risk, and funding problems  
14          that require immediate attention.

15          “(ii) REPORTS AND UPDATES.—The  
16          Committee shall submit to Congress such  
17          reports or provide such periodic updates on  
18          the work of the Committee as the Com-  
19          mittee considers appropriate on the use of  
20          covered funds.

21          “(iii) BIENNIAL REPORTS.—The  
22          Committee shall submit biennial reports  
23          to the President and Congress, including  
24          the appropriate congressional committees,  
25          and may submit additional reports as ap-

1           appropriate to Congress, that summarize the  
2           findings of the Committee and include rec-  
3           ommendations for additional funds that  
4           should be included under the definition of  
5           covered funds for the purposes of this sub-  
6           section.

7                   “(iv) PUBLIC AVAILABILITY.—All re-  
8           ports submitted under this subparagraph  
9           shall be made publicly available and posted  
10          on the website established under paragraph  
11          (16).

12                   “(v) REDACTIONS.—Any portion of a  
13          report submitted under this paragraph  
14          may be redacted when made publicly avail-  
15          able, if that portion would disclose infor-  
16          mation that is not subject to disclosure  
17          under sections 552 and 552a, or is other-  
18          wise prohibited from disclosure by law.

19                   “(D) RECOMMENDATIONS.—

20                   “(i) IN GENERAL.—The Committee  
21          shall make recommendations to the heads  
22          of agencies on measures to prevent or ad-  
23          dress fraud, waste, abuse and mismanage-  
24          ment of covered funds, and to mitigate

1 risks that cut across programs and agency  
2 boundaries, relating to covered funds.

3 “(ii) REPORT.—Not later than 30  
4 days after receipt of a recommendation  
5 under clause (i), the head of an agency  
6 shall submit a report to the President and  
7 the appropriate congressional committees  
8 on—

9 “(I) whether the head of the  
10 agency agrees or disagrees with the  
11 recommendations; and

12 “(II) any actions the head of the  
13 agency will take to implement the rec-  
14 ommendations.

15 “(E) MATTERS TO BE INCLUDED IN GAO-  
16 IG ACT REPORT.—The head of each agency  
17 shall include in each annual budget justification  
18 required under section 2(b) of the GAO-IG Act  
19 (31 U.S.C. 1105 note; Public Law 115-414) a  
20 report listing each action the head of an agency  
21 took to implement a recommendation under  
22 subparagraph (D)(ii)(II) in 1-year period pre-  
23 ceding the date on which the annual budget jus-  
24 tification is submitted.

25 “(7) AUTHORITIES.—

1           “(A) IN GENERAL.—In carrying out the  
2 duties and functions under this subsection with  
3 respect to conducting or supporting the over-  
4 sight of covered funds, the Committee shall—

5                   “(i) comply with standards established  
6 by the Comptroller General of the United  
7 States for audits of Federal establish-  
8 ments, organizations, programs, activities,  
9 and functions;

10                   “(ii) establish guidelines for deter-  
11 mining when it shall be appropriate to use  
12 non-Federal auditors;

13                   “(iii) take appropriate steps to ensure  
14 that any work performed by non-Federal  
15 auditors complies with the standards estab-  
16 lished by the Comptroller General as de-  
17 scribed in clause (i); and

18                   “(iv) in coordination with the Inspec-  
19 tor General involved, have the authorities  
20 provided under and be subject to para-  
21 graphs (1) through (4) of subsection (a)  
22 and subsections (h), (j), and (k) of section  
23 406, subject to the limitations under sub-  
24 paragraph (B).

1                   “(B) LIMITATION ON SUBPOENA AUTHOR-  
2                   ITY.—

3                   “(i) IN GENERAL.—With respect to  
4                   exercising subpoena authority under sec-  
5                   tion 406(a)(4), the following limitations  
6                   shall apply to the Committee:

7                   “(I) Any subpoena issued under  
8                   this subsection shall be signed by the  
9                   Chairperson, and this power is non-  
10                  delegable.

11                  “(II) On a quarterly basis, the  
12                  Committee shall notify the Committee  
13                  on Homeland Security and Govern-  
14                  mental Affairs of the Senate and the  
15                  Committee on Oversight and Govern-  
16                  ment Reform of the House of Rep-  
17                  resentatives of any subpoenas issued  
18                  during the preceding quarter.

19                  “(III) The authority to issue a  
20                  subpoena under this subsection shall  
21                  terminate on the date that is 5 years  
22                  after the date of enactment of this  
23                  subsection.

24                  “(ii) TRANSITIONAL RULE.—Any sub-  
25                  poena issued under this subsection prior to

1 the date in clause (i)(III) shall remain  
2 valid and enforceable after such date.

3 “(C) APPLICATION OF SECTIONS 552 AND  
4 552A.—

5 “(i) ACTIVITIES CONSIDERED CIVIL  
6 OR CRIMINAL LAW ENFORCEMENT ACTIVI-  
7 TIES UNDER SECTION 552A.—An activity  
8 carried out by the Committee shall be con-  
9 sidered a civil or criminal law enforcement  
10 activity for the purposes of section  
11 552a(b)(7).

12 “(ii) PRINCIPLE FUNCTION OF COM-  
13 MITTEE.—The Committee shall be consid-  
14 ered to be a component which performs as  
15 its principal function an activity pertaining  
16 to the enforcement of criminal laws for the  
17 purposes of sections 552 and 552a.

18 “(iii) RECORDS OF THE COM-  
19 MITTEE.—The records of the Committee  
20 may be considered as constituting inves-  
21 tigatory material compiled for law enforce-  
22 ment purposes for the purposes of sections  
23 552 and 552a.

24 “(8) REFUSAL OF INFORMATION OR ASSIST-  
25 ANCE.—Whenever information or assistance re-

1 requested by the Committee or an Inspector General  
2 is unreasonably refused or not provided by an indi-  
3 vidual or entity, the Committee shall immediately re-  
4 port the circumstances to the appropriate congress-  
5 sional committees.

6 “(9) USE OF INFORMATION TECHNOLOGY RE-  
7 SOURCES.—The Committee shall leverage the infor-  
8 mation technology resources of the Council, such as  
9 oversight.gov and those developed by the Pandemic  
10 Response Accountability Committee established  
11 under section 15010 of the CARES Act (Public Law  
12 116–136; 135 Stat. 533), to carry out the duties of  
13 the Committee.

14 “(10) CONTRACTS.—The Committee may enter  
15 into contracts to enable the Committee to discharge  
16 its duties, including contracts and other arrange-  
17 ments for audits, studies, analyses, and other serv-  
18 ices with public agencies and with private persons,  
19 and make such payments as may be necessary to  
20 carry out the duties of the Committee.

21 “(11) SUBCOMMITTEES.—The Committee may  
22 establish subcommittees to facilitate the ability of  
23 the Committee to discharge its duties.

1           “(12) TRANSFER OF FUNDS, ASSETS, AND OB-  
2           LIGATIONS.—The Committee may transfer funds ap-  
3           propriated to the Committee—

4                   “(A) for expenses to support administra-  
5           tive support services and audits, reviews, or  
6           other activities related to oversight by the Com-  
7           mittee of covered funds to any Office of the In-  
8           specter General or the General Services Admin-  
9           istration; and

10                   “(B) to reimburse the Council for the use  
11           of the resources described under paragraph  
12           (10).

13           “(13) ADDITIONAL STAFF.—

14                   “(A) GENERAL HIRING AUTHORITY.—

15                           “(i) IN GENERAL.—Subject to sub-  
16           paragraph (B), the Committee may exer-  
17           cise the authorities of subsections (b)  
18           through (i) of section 3161 (without regard  
19           to subsection (a) of that section) to meet  
20           temporary or urgent needs of the Com-  
21           mittee under this subsection, as certified  
22           by the Chairperson to the appropriate con-  
23           gressional committees that such temporary  
24           or urgent needs exist, as if the Committee  
25           were a temporary organization.

1           “(ii) HEAD OF ORGANIZATION.—For  
2 purposes of exercising the authorities de-  
3 scribed in subparagraph (A), the term  
4 ‘Chairperson’ shall be substituted for the  
5 term ‘head of a temporary organization’.

6           “(iii) CONSULTATION.—In exercising  
7 the authorities described in subparagraph  
8 (A), the Chairperson shall consult with  
9 members of the Committee.

10           “(iv) ADDITIONAL DETAILEES.—In  
11 addition to the authority provided by sec-  
12 tion 3161(e), upon the request of an In-  
13 spector General, the Committee may detail,  
14 on a nonreimbursable basis, any personnel  
15 of the Committee to that Inspector General  
16 to assist in carrying out any audit, review,  
17 or investigation pertaining to the oversight  
18 of covered funds.

19           “(v) LIMITATIONS.—In exercising the  
20 employment authorities under section  
21 3161(b), as provided under subparagraph  
22 (A) of this paragraph section 3161(b)(2)  
23 (relating to periods of appointments) shall  
24 not apply.

1           “(B) COMPETITIVE SERVICE.—A person  
2 employed by the Committee shall acquire com-  
3 petitive status and may be appointed to any po-  
4 sition in the competitive service for which the  
5 employee possesses the required qualifications  
6 upon the completion of 2 years of continuous  
7 service as an employee pursuant to this sub-  
8 section.

9           “(C) ANNUITANTS.—

10           “(i) IN GENERAL.—The Committee  
11 may employ annuitants covered by section  
12 9902(g) for purposes of the oversight of  
13 covered funds.

14           “(ii) TREATMENT OF ANNUITANTS.—  
15 The employment of annuitants under this  
16 paragraph shall be subject to the provi-  
17 sions of section 9902(g), as if the Com-  
18 mittee was the Department of Defense.

19           “(14) PROVISION OF INFORMATION.—

20           “(A) REQUESTS.—Upon request of the  
21 Committee for information or assistance from  
22 the head of any agency or other entity of the  
23 Federal Government pursuant to the authorities  
24 provided under section 406(a)(1), the head of  
25 such agency or entity shall, insofar as is prac-

1            ticable and not in contravention of any other  
2            Federal law, furnish such information or assist-  
3            ance to the Committee, or an authorized des-  
4            ignee thereof, including an Inspector General  
5            designated by the Chairperson.

6            “(B) INSPECTORS GENERAL.—Any Inspec-  
7            tor General responsible for conducting oversight  
8            related to any covered funds shall, consistent  
9            with the duties, responsibilities, policies, and  
10           procedures of the Inspector General, provide in-  
11           formation requested by the Committee or an In-  
12           spector General on the Committee relating to  
13           the responsibilities of the Committee.

14           “(15) WEBSITE.—Not later than 30 days after  
15           the date of enactment of this subsection, the Com-  
16           mittee shall, to foster greater accountability and  
17           transparency in the use of covered funds, establish  
18           and maintain a user-friendly, public-facing website  
19           that—

20                    “(A) has a uniform resource locator that is  
21                    descriptive and memorable; and

22                    “(B) shall serve as a portal or gateway to  
23                    key information relating to the oversight of cov-  
24                    ered funds and provide connections to other  
25                    Government websites with related information.

1           “(16) COORDINATION.—The Committee shall  
2           coordinate its oversight activities with respect to cov-  
3           ered funds with the Comptroller General of the  
4           United States and State auditors as applicable.

5           “(17) RULES OF CONSTRUCTION.—Nothing in  
6           this subsection may be construed to—

7                   “(A) affect any independent authority of  
8                   an Inspector General to determine whether to  
9                   conduct an audit or investigation of covered  
10                  funds separate from the authority provided to  
11                  the Committee under this subsection; or

12                   “(B) authorize the Council or any Inspec-  
13                  tor General to transfer funds to the Committee  
14                  for the purpose of supporting the activities of  
15                  the Committee.”.

16           (b) EFFECTIVE DATE.—This section, and the amend-  
17           ments made by this section, shall take effect on September  
18           30, 2027.

19           **SEC. 3. TRANSFER OF ASSETS FROM THE PANDEMIC RE-**  
20                   **SPONSE ACCOUNTABILITY COMMITTEE TO**  
21                   **THE GOVERNMENT SPENDING OVERSIGHT**  
22                   **COMMITTEE.**

23           (a) TRANSFER.—Not later than 30 days before the  
24           effective date described under section 2(b), the assets held  
25           by or available in connection with the Pandemic Response

1 Accountability Committee established under 15010 of the  
2 CARES Act (Public Law 116–136; 135 Stat. 540) shall  
3 be transferred to the Government Spending Oversight  
4 Committee.

5 (b) ADDITIONAL MATTERS RELATED TO TRANSFER  
6 OF CONTRACTS OR AGREEMENTS.—

7 (1) SAVINGS PROVISION.—Any contract or  
8 agreement of the Pandemic Response Accountability  
9 Committee that is in effect on the date on which the  
10 contract or agreement is transferred pursuant to  
11 paragraph (1) (or that becomes effective after such  
12 date pursuant to their terms as in effect on such  
13 date) shall continue in effect according to their  
14 terms until modified, terminated, superseded, set  
15 aside, or revoked in accordance with the law by the  
16 Government Spending Oversight Committee, any au-  
17 thorized official, a court of competent jurisdiction, or  
18 operation of law.

19 (2) REFERENCES.—After the date on which a  
20 contract or agreement is transferred pursuant to  
21 paragraph (1), any reference in a contract or agree-  
22 ment pertaining to the Pandemic Response Account-  
23 ability Committee is deemed to refer to the Govern-  
24 ment Spending Oversight Committee, and any ref-  
25 erence to the head of the Pandemic Response Ac-

1       countability Committee is deemed to refer to the  
2       head of the Government Spending Oversight Com-  
3       mittee.

4       (c) ASSETS DEFINED.—In this section, the term “as-  
5       sets” includes contracts, agreements, facilities, property,  
6       data, records, obligated appropriations, unobligated or un-  
7       expended balances of appropriations, any information  
8       technology resources developed by the Pandemic Response  
9       Accountability Committee established under section 15010  
10      of the CARES Act (Public Law 116–136; 135 Stat. 533),  
11      and other funds or resources (other than personnel).

Amend the title so as to read: “A bill amend title 5, United States Code, to establish a Government Spending Oversight Committee within the Council of the Inspectors General on Integrity and Efficiency, and for other purposes.”.

