

**Calendar No. 563**115<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION**S. 2276****[Report No. 115–331]**

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

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## IN THE SENATE OF THE UNITED STATES

JANUARY 4, 2018

Mr. YOUNG (for himself, Ms. WARREN, Mr. MCCAIN, Mrs. MCCASKILL, Mr. LANKFORD, Ms. DUCKWORTH, Mr. HOEVEN, and Ms. HASSAN) introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

SEPTEMBER 4, 2018

Reported by Mr. JOHNSON, with an amendment

[Strike out all after the enacting clause and insert the part printed in *italic*]**A BILL**

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) DEFINITION.—In this section, the term “agency”  
8 means—

9 (1) a designated Federal entity, as defined in  
10 section 86(a)(2) of the Inspector General Act of  
11 1978 (5 U.S.C. App.); and

12 (2) an establishment, as defined in section  
13 12(2) of the Inspector General Act of 1978 (5  
14 U.S.C. App.).

15 (b) REQUIRED REPORTS.—In the annual budget jus-  
16 tification submitted to Congress, as submitted with the  
17 budget of the President under section 1105 of title 31,  
18 United States Code, each agency shall include—

19 (1) a report listing each public recommendation  
20 of the Government Accountability Office that is clas-  
21 sified by the Government Accountability Office as  
22 “open” or “closed, unimplemented” as of the date  
23 on which the annual budget justification is sub-  
24 mitted;

25 (2) a report listing each public recommendation  
26 for corrective action from the Office of Inspector

1 General of the agency for which no final action has  
2 been taken as of the date on which the annual budget  
3 justification is submitted; and

4 (3) a report on the implementation status of  
5 each public recommendation described in paragraphs  
6 (1) and (2), which shall include—

7 (A) with respect to a public recommenda-  
8 tion that is classified by the Government Ac-  
9 countability Office as “open” or “closed,  
10 unimplemented”—

11 (i) that the agency has decided not to  
12 implement, a detailed justification for the  
13 decision; or

14 (ii) that the agency has decided to  
15 adopt, a timeline for full implementation;

16 (B) with respect to a public recommenda-  
17 tion for corrective action from the Office of In-  
18 spector General of the agency for which no final  
19 action or action not recommended has been  
20 taken, an explanation of the reasons why no  
21 final action or action not recommended was  
22 taken with respect to each audit report to which  
23 the public recommendation for corrective action  
24 pertains;

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; and

6           (D) an explanation for any discrepancy be-  
 7 tween—

8                   (i) the reports submitted under para-  
 9 graphs (1) and (2);

10                   (ii) the semiannual reports submitted  
 11 by the Office of Inspector General of the  
 12 agency under section 5 of the Inspector  
 13 General Act of 1978 (5 U.S.C. App.); and

14                   (iii) reports submitted by the Govern-  
 15 ment Accountability Office relating to pub-  
 16 lic recommendations that are classified by  
 17 the Government Accountability Office as  
 18 “open” or “closed, unimplemented”.

19       (e) COPIES OF SUBMISSIONS.—Each agency shall  
 20 provide a copy of the information submitted under sub-  
 21 section (b) to the Government Accountability Office and  
 22 the Office of Inspector General of the agency.

23 **SECTION 1. SHORT TITLE.**

24       *This Act may be cited as the “Good Accounting Obliga-*  
 25 *tion in Government Act” or the “GAO-IG Act”.*

1 **SEC. 2. REPORTS ON OUTSTANDING GOVERNMENT AC-**  
2 **COUNTABILITY OFFICE AND INSPECTOR GEN-**  
3 **ERAL RECOMMENDATIONS.**

4 (a) *DEFINITION.*—*In this section, the term “agency”*  
5 *means—*

6 (1) *a designated Federal entity, as defined in*  
7 *section 8G(a)(2) of the Inspector General Act of 1978*  
8 *(5 U.S.C. App.); and*

9 (2) *an establishment, as defined in section 12(2)*  
10 *of the Inspector General Act of 1978 (5 U.S.C. App.).*

11 (b) *REQUIRED REPORTS.*—*In the annual budget jus-*  
12 *tification submitted to Congress, as submitted with the*  
13 *budget of the President under section 1105 of title 31,*  
14 *United States Code, each agency shall include—*

15 (1) *a report listing each public recommendation*  
16 *of the Government Accountability Office that is des-*  
17 *ignated by the Government Accountability Office as*  
18 *“open” or “closed, unimplemented” as of the date on*  
19 *which the annual budget justification is submitted;*

20 (2) *a report listing each public recommendation*  
21 *for corrective action from the Office of Inspector Gen-*  
22 *eral of the agency for which no final action has been*  
23 *taken as of the date on which the annual budget jus-*  
24 *tification is submitted; and*

1           (3) a report on the implementation status of each  
2 public recommendation described in paragraphs (1)  
3 and (2), which shall include—

4           (A) with respect to a public recommenda-  
5 tion that is designated by the Government Ac-  
6 countability Office as “open” or “closed,  
7 unimplemented”—

8           (i) that the agency has decided not to  
9 implement, a detailed justification for the  
10 decision; or

11           (ii) that the agency has decided to  
12 adopt, a timeline for full implementation;

13           (B) with respect to a public recommenda-  
14 tion for corrective action from the Office of In-  
15 spector General of the agency for which no final  
16 action or action not recommended has been  
17 taken, an explanation of the reasons why no  
18 final action or action not recommended was  
19 taken with respect to each audit report to which  
20 the public recommendation for corrective action  
21 pertains;

22           (C) with respect to an outstanding  
23 unimplemented public recommendation from the  
24 Office of Inspector General of the agency that the

1           agency has decided to adopt, a timeline for im-  
2           plementation; and

3                   (D) an explanation for any discrepancy be-  
4           tween—

5                           (i) the reports submitted under para-  
6                           graphs (1) and (2);

7                           (ii) the semiannual reports submitted  
8                           by the Office of Inspector General of the  
9                           agency under section 5 of the Inspector Gen-  
10                          eral Act of 1978 (5 U.S.C. App.); and

11                          (iii) reports submitted by the Govern-  
12                          ment Accountability Office relating to pub-  
13                          lic recommendations that are designated by  
14                          the Government Accountability Office as  
15                          “open” or “closed, unimplemented”.

16           (c) *COPIES OF SUBMISSIONS.*—Each agency shall pro-  
17           vide a copy of the information submitted under subsection  
18           (b) to the Government Accountability Office and the Office  
19           of Inspector General of the agency.

20   **SEC. 3. TIMELINE FOR AGENCY STATEMENTS.**

21           Section 720(b) of title 31, United States Code, is  
22           amended—

23                   (1) in paragraph (1), by striking “61st” and in-  
24                   serting “181st”; and

- 1           (2) *in paragraph (2), by striking “60” and in-*
- 2           *serting “180”.*





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## **A BILL**

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