

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 5415  
OFFERED BY MR. WALKER OF NORTH CAROLINA**

Strike all after the enacting clause and insert the following:

**1 SEC. 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.

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

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

9                   (A) With respect to a public recommenda-  
10                  tion that is designated by the Government Ac-  
11                  countability Office as “open” or “closed,  
12                  unimplemented”—

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

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

18                   (B) With respect to a public recommenda-  
19                  tion for corrective action from the Office of In-  
20                  specter General of the agency—

21                          (i) for which the agency has taken ac-  
22                          tion not recommended and considers  
23                          closed, an explanation of the reason why  
24                          the agency took different action with re-  
25                          spect to each audit report to which the

1 public recommendation for corrective ac-  
2 tion pertains; and

3 (ii) for which no final action has been  
4 taken, an explanation of the reasons why  
5 no final action was taken with respect to  
6 each audit report to which the public rec-  
7 ommendation for corrective action per-  
8 tains.

9 (C) With respect to an outstanding  
10 unimplemented public recommendation from the  
11 Office of Inspector General of the agency that  
12 the agency has decided to adopt, a timeline for  
13 implementation.

14 (4) An explanation for any discrepancy be-  
15 tween—

16 (A) the most recent semiannual report sub-  
17 mitted by the Inspector General of the agency  
18 and the report submitted under paragraphs (2)  
19 and (3); and

20 (B) any report submitted by the Govern-  
21 ment Accountability Office relating to public  
22 recommendations that are designated by the  
23 Government Accountability Office as “open” or  
24 “closed, unimplemented” and any report sub-  
25 mitted under paragraph (1) and (2).

1 (b) ADDITIONAL REPORT REQUIREMENTS FOR CER-  
2 TAIN AGENCIES.—The head of a covered agency shall in-  
3 clude in the annual budget justification described in sub-  
4 section (a) a written response to each recommendation  
5 designated by the Comptroller in the annual priority rec-  
6 ommendation letter sent to such head as high priority for  
7 attention by that head.

8 (c) COPIES OF SUBMISSIONS.—The head of each  
9 agency or covered agency, as applicable, shall provide a  
10 copy of the information submitted under subsections (a)  
11 and (b) to the Comptroller General and the Inspector Gen-  
12 eral of the agency.

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

19 (e) DEFINITIONS.—In this section:

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

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

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

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

6 (A) Each agency described in section  
7 901(b) of title 31, United States Code.

8 (B) The Internal Revenue Service.

9 (C) The Securities and the Security and  
10 Exchange Commission.

11 (D) Any additional agency determined by  
12 the Comptroller General.

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

