

# The Government Spending Oversight Act and the Future of the Pandemic Response Accountability Committee

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On March 21, 2024, Chairman Gary Peters and Senator Mitt Romney of the Senate Committee on Homeland Security and Governmental Affairs introduced [S. 4036](#), the Government Spending Oversight Act of 2024. The legislation, if enacted, would adapt and extend certain authorities of the [Pandemic Response Accountability Committee](#) (PRAC), which is scheduled to sunset on September 30, 2025. The PRAC has been a hub for oversight of pandemic programs. The data analysis capacity of its [Pandemic Accountability Center for Excellence](#) (PACE) has been particularly useful for identifying [fraud and other improper payments](#).

This Insight provides a summary analysis of S. 4036 and how it connects to the current activities of the PRAC.

## The PRAC and the PACE

The [PRAC](#) was established under section 15010 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136). The PRAC is composed of inspectors general that oversee pandemic relief funds and is organized within the Council of the Inspectors General for Integrity and Efficiency (CIGIE). The primary purpose of the PRAC is to “promote transparency and conduct and support oversight” of the pandemic response, especially with regard to issues and risks that “cut across program and agency boundaries.” Additionally, the PRAC has a transparency mission that includes the maintenance of a [public website](#) that provides information on the distribution of pandemic program funds.

The PRAC is empowered to conduct audits and investigations consistent with authorities provided to inspectors general under the Inspector General Act of 1978 ([5 U.S.C. ch. 4](#)). However, it has largely focused on supporting the audits and investigations of agency inspectors general and reporting on lessons learned from pandemic relief programs that might inform future policy.

PACE has been a major component of the PRAC’s activities, providing the inspector general community with expertise and capacity to analyze agency data and identify potential fraud. According to CIGIE, the

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data analysis services provided by PACE are not otherwise available to the IG community and are “powerful tools for OIGs to identify and prevent potential fraud and misuse of covered funds and analyze the effectiveness of government systems.” Under current law, the authority and resources to operate the PACE will no longer be available upon the sunset of the PRAC.

## The Government Spending Oversight Act

S. 4036 presents one model through which Congress might maintain the oversight capacity developed by the PRAC. Specifically, as introduced, S. 4036 would amend the Inspector General Act to establish a new Government Spending Oversight Committee (GSOC) within CIGIE on September 30, 2025. This new committee would be tasked with preventing and detecting waste, fraud, and abuse and mitigating risks that cross agency boundaries. In addition to the pandemic programs currently covered by the PRAC, GSOC’s jurisdiction would include oversight of:

- The Infrastructure Investment and Jobs Act (P.L. 117-58);
- P.L. 117-169 (commonly known as the Inflation Reduction Act);
- The Honoring our PACT Act of 2022 (P.L. 117-168);
- The CHIPS Act of 2022 (P.L. 117-167);
- Small Business Administration loan programs; and
- Unemployment compensation.

The membership of the GSOC, like the PRAC, would be composed of inspectors general from agencies managing covered programs and appropriations. Day-to-day activities of the GSOC would be led by an executive director selected by the chair of the GSOC in consultation with congressional leadership.

The duties and authorities of the GSOC would be broadly analogous to those of the PRAC, with a shift in emphasis toward supporting the work of agency inspectors general with data analytics. This elevation of data analytics to a primary mission for the GSOC would be consistent with the major role the PACE has come to play in the PRAC. The bill would also authorize GSOC to take over existing PRAC resources, which would allow the inspector general community to maintain and continue the PACE.

The legislation would also authorize the GSOC to conduct its own oversight, issue reports, and identify opportunities for interagency oversight collaboration. One duty of the PRAC that would be significantly different for the GSOC under the legislation is the online publication of data on the distribution of funds from covered programs. Like the PRAC, the GSOC would be required to maintain a website “to foster greater accountability and transparency in the use of covered funds”; however, it would not be explicitly required to provide information on individual awards.

## Considerations for Congress

There appears to be general agreement among federal audit and oversight officials that S. 4036 presents a viable model for the preservation of key capabilities developed during the pandemic. Both PRAC Chairman Michael Horowitz and Comptroller General Gene Dodaro have issued [statements](#) on the legislation, asserting that it would have a positive effect on the ability of agencies and inspectors general to address fraud. Additionally, S. 4036 appears responsive to a [2022 recommendation](#) from the Government Accountability Office that Congress provide the inspector general community a permanent data analysis center.

As Congress is interested in expanding the PRAC model to non-pandemic spending, it might also consider how to evaluate the effectiveness of this model in other policy areas. The federal pandemic

response was broad, technically complex, and performed under significant time pressure. Congress may focus its attention and resources on other federal programs and spending that are likely to benefit the most from this added capacity when making decisions on whether to apply it to other programs.

S. 4036 represents one way that Congress might extend key PRAC functions, if it seeks to do so, but other potential legislative options are also available. For instance, Congress could extend the sunset date and expand the jurisdiction of the PRAC. Alternatively, if Congress wants to maintain the PACE, but doesn't seek to continue the PRAC or create a new office, it might require another office or agency to accept the transfer of PACE systems.

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