

§ 11295a. Reporting**(a) Required reporting**

As a condition of receiving funds under section 11293(b) of this title, the grant recipient shall, based solely on reports received by the grantee and not involving any data collection by the grantee other than those reports, annually provide to the Administrator and make available to the general public, as appropriate—

- (1) the number of children nationwide who are reported to the grantee as missing;
- (2) the number of children nationwide who are reported to the grantee as victims of non-family abductions;
- (3) the number of children nationwide who are reported to the grantee as victims of family abductions; and
- (4) the number of missing children recovered nationwide whose recovery was reported to the grantee.

(b) Incidence of attempted child abductions

As a condition of receiving funds under section 11293(b) of this title, the grant recipient shall—

- (1) track the incidence of attempted child abductions in order to identify links and patterns;
- (2) provide such information to law enforcement agencies; and
- (3) make such information available to the general public, as appropriate.

(Pub. L. 93-415, title IV, §407, as added Pub. L. 115-267, §2(e)(2), Oct. 11, 2018, 132 Stat. 3760, and Pub. L. 115-393, title II, §202(e)(2), Dec. 21, 2018, 132 Stat. 5271.)

CODIFICATION

Pub. L. 115-267 and Pub. L. 115-393 enacted identical sections.

PRIOR PROVISIONS

A prior section 407 of Pub. L. 93-415 was renumbered section 408 and is classified to section 11296 of this title.

Another prior section 407 of title IV of Pub. L. 93-415, as added Pub. L. 103-322, title XVII, §170303(2), Sept. 13, 1994, 108 Stat. 2043, established the Missing and Exploited Children's Task Force, prior to repeal by Pub. L. 110-240, §5(1), June 3, 2008, 122 Stat. 1564.

EFFECTIVE DATE

Section effective Oct. 11, 2018, and applicable to fiscal years beginning after Sept. 30, 2018, see section 4 of Pub. L. 115-267, set out as an Effective Date of 2018 Amendment note under section 11291 of this title.

§ 11296. Oversight and accountability

All grants awarded by the Department of Justice that are authorized under this subchapter shall be subject to the following:

(1) Audit requirement

For 2 of the fiscal years in the period of fiscal years 2014 through 2023, the Inspector General of the Department of Justice shall conduct audits of the recipient of grants under this subchapter to prevent waste, fraud, and abuse by the grantee.

(2) Mandatory exclusion

If the recipient of grant funds under this subchapter is found to have an unresolved audit finding, then that entity shall not be eli-

gible to receive grant funds under this subchapter during the 2 fiscal years beginning after the 12-month period described in paragraph (4).

(3) Repayment of grant funds

If an entity is awarded grant funds under this subchapter during the 2-fiscal-year period in which the entity is barred from receiving grants under paragraph (2), the Attorney General shall—

- (A) deposit an amount equal to the grant funds that were improperly awarded to the grantee into the General Fund of the Treasury; and
- (B) seek to recoup the costs of the repayment to the fund from the grant recipient that was erroneously awarded grant funds.

(4) Defined term

In this section, the term “unresolved audit finding” means an audit report finding in the final report of the Inspector General of the Department of Justice that the grantee has utilized grant funds for an unauthorized expenditure or otherwise unallowable cost that is not closed or resolved within a 12-month period beginning on the date when the final audit report is issued.

(5) Nonprofit organization requirements**(A) Definition**

For purposes of this section and the grant programs described in this subchapter, the term “nonprofit”, relating to an entity, means the entity is described in section 501(c)(3) of title 26 and is exempt from taxation under section 501(a) of such title.

(B) Prohibition

The Attorney General shall not award a grant under any grant program described in this subchapter to a nonprofit organization that holds money in off-shore accounts for the purpose of avoiding paying the tax described in section 511(a) of title 26.

(C) Disclosure

Each nonprofit organization that is awarded a grant under this subchapter and uses the procedures prescribed in regulations under section 53.4958-6 of title 26 of the Code of Federal Regulations to create a rebuttable presumption of reasonableness of the compensation for its officers, directors, trustees and key employees, shall disclose to the Attorney General the process for determining such compensation, including the independent persons involved in reviewing and approving such compensation, the comparability data used, and contemporaneous substantiation of the deliberation and decision. Upon request, the Attorney General shall make the information available for public inspection.

(6) Conference expenditures**(A) Limitation**

No amounts authorized to be appropriated under this subchapter may be used to host or support any expenditure for conferences that uses more than \$20,000 unless the Deputy At-