

David A. Perdue S.L.C.

AMENDMENT NO. _____ Calendar No. _____

Purpose: To require a report on the plan of the Department of Defense to obtain an audit with unqualified opinion on the general fund statement of its budgetary resources.

IN THE SENATE OF THE UNITED STATES—114th Cong., 2d Sess.

S. 2943

To authorize appropriations for fiscal year 2017 for military Defense, for military of the Department of Defense, for military personnel and other purposes.

AMENDMENT NO. 4203

By Perdue

To: the instructions of the
Committee on Appropriations (S. 2943 4203)

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Page(s)

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Viz:

- 1 At the end of subtitle A of title X, add the following:
- 2 **SEC. 1004. REPORT ON PLAN OF THE DEPARTMENT OF DE-**
- 3 **FENSE TO OBTAIN AN AUDIT WITH UNQUALI-**
- 4 **FIED OPINION ON THE GENERAL FUND**
- 5 **STATEMENT OF ITS BUDGETARY RESOURCES.**

6 (a) FINDINGS.—Congress makes the following find-
7 ings:

- 8 (1) Section 9 of Article I of the Constitution of
- 9 the United States requires all agencies of the Fed-

1 eral Government, including the Department of De-
2 fense, to publish “a regular statement and account
3 of the receipts and expenditures of all public
4 money”.

5 (2) Section 3515 of title 31, United States
6 Code, requires the agencies of the Federal Govern-
7 ment, including the Department of Defense, to
8 present auditable financial statements beginning not
9 later than March 1, 1997. The Department has not
10 complied with this law.

11 (3) The Federal Financial Management Im-
12 provement Act of 1996 (31 U.S.C. 3512 note) re-
13 quires financial systems acquired by the Federal
14 Government, including the Department of Defense,
15 to be able to provide information to leaders to man-
16 age and control the cost of Government. The De-
17 partment has not complied with this law.

18 (b) REPORT.—

19 (1) IN GENERAL.—Not later than 90 days after
20 the date of the enactment of this Act, the Secretary
21 of Defense shall submit to the congressional defense
22 committees a report setting forth a plan to obtain an
23 audit with unqualified opinion on the general fund
24 statement of the budgetary resources of the Depart-
25 ment of Defense.

1 (2) PLAN ELEMENTS.—The plan required pur-
2 suant to paragraph (1) shall include the following:

3 (A) An intent to present auditable finan-
4 cial statements of the Department.

5 (B) The date, not later than September 1,
6 2017, on which the Department shall be ready
7 to obtain an audit with unqualified opinion on
8 the general fund statement of its budgetary re-
9 sources.

10 (C) A description the matters that cur-
11 rently impede the ability of the Department to
12 be ready as described in subparagraph (B).

13 (D) A strategy to address and resolve such
14 matters.