

116TH CONGRESS
1ST SESSION

S. 1096

To amend title 10, United States Code, to modify semiannual briefings on the consolidated corrective action plan of the Department of Defense for financial management information.

IN THE SENATE OF THE UNITED STATES

APRIL 9, 2019

Mr. ROUNDS (for himself and Mrs. SHAHEEN) introduced the following bill;
which was read twice and referred to the Committee on Armed Services

A BILL

To amend title 10, United States Code, to modify semiannual briefings on the consolidated corrective action plan of the Department of Defense for financial management information.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Department of Defense
5 Audit Improvement Act of 2019”.

1 **SEC. 2. MODIFICATION OF SEMIANNUAL BRIEFINGS ON**
2 **THE CONSOLIDATED CORRECTIVE ACTION**
3 **PLAN OF THE DEPARTMENT OF DEFENSE**
4 **FOR FINANCIAL MANAGEMENT INFORMA-**
5 **TION.**

6 (a) IN GENERAL.—Paragraph (2) of section 240b(b)
7 of title 10, United States Code, is amended to read as
8 following:

9 “(2) SEMIANNUAL BRIEFINGS.—

10 “(A) IN GENERAL.—Not later than Feb-
11 ruary 28 and September 30 each year, the
12 Under Secretary of Defense (Comptroller) and
13 the comptrollers of the military departments
14 shall provide a briefing to the congressional de-
15 fense committees on the status of the consoli-
16 dated corrective action plan referred to in para-
17 graph (1)(B)(i) as of the end of the most recent
18 calendar half-year ending before such briefing.

19 “(B) ELEMENTS.—Each briefing under
20 subparagraph (A) shall include the following:

21 “(i) The absolute number, and the
22 percentage, of personnel performing the
23 amount of auditing or audit remediation
24 services being performed by professionals
25 meeting the qualifications described in sec-
26 tion 240d(b) of this title as of the last day

1 of the calendar half-year covered by such
2 briefing.

3 “(ii) With respect to each finding and
4 recommendation issued in connection with
5 the audit of the financial statements of a
6 department, agency, component, or other
7 element of the Department of Defense, or
8 the Department of Defense as a whole,
9 that was received by the Department dur-
10 ing the calendar half-year covered by such
11 briefing, each of the following:

12 “(I) A description of the manner
13 in which the corrective action plan of
14 such department, agency, component,
15 or element and the corrective action
16 plan of the Department as a whole, or
17 the corrective action plan of the De-
18 partment as a whole (in the case of a
19 finding or recommendation regarding
20 the Department as a whole), has been
21 modified in order to incorporate such
22 finding or recommendation into such
23 plans or plan.

24 “(II) An identification of the
25 processes, systems, procedures, and

1 technologies required to implement
 2 such corrective action plans or plan,
 3 as so modified.

4 “(III) A determination of the
 5 funds required to procure, obtain, or
 6 otherwise implement each process,
 7 system, and technology identified pur-
 8 suant to subclause (II).

9 “(IV) An identification the man-
 10 ner in which such corrective action
 11 plans or plan, as so modified, support
 12 the National Defense Strategy (NDS)
 13 of the United States.”.

14 (b) TECHNICAL AMENDMENT.—Paragraph (1)(B)(i)
 15 of such section is amended by striking “section 253a” and
 16 inserting “section 240c”.

17 (c) EFFECTIVE DATE.—The amendment made by
 18 subsection (a) shall take effect on the date of the enact-
 19 ment of this Act, and shall apply with respect to calender
 20 half-years that end on or after that date.

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