

118TH CONGRESS
1ST SESSION

S. 2054

To ensure that the Department of Defense achieves a clean audit opinion on its financial statements.

IN THE SENATE OF THE UNITED STATES

JUNE 20, 2023

Mr. SANDERS (for himself, Mr. GRASSLEY, Mr. WYDEN, Mr. LEE, Ms. WARREN, Mr. BRAUN, Mr. MERKLEY, Mr. PAUL, Mr. MARKEY, and Ms. BALDWIN) introduced the following bill; which was read twice and referred to the Committee on Armed Services

A BILL

To ensure that the Department of Defense achieves a clean audit opinion on its financial statements.

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 “Audit the Pentagon
5 Act of 2023”.

1 **SEC. 2. DEPARTMENT OF DEFENSE SPENDING REDUC-**
2 **TIONS IN THE ABSENCE OF AN UNQUALIFIED**
3 **AUDIT OPINION.**

4 If during any fiscal year after fiscal year 2024, the
5 Secretary of Defense determines that a department, agen-
6 cy, or other element of the Department of Defense has
7 not achieved an unqualified opinion on its full financial
8 statements for the calendar year ending during such fiscal
9 year—

10 (1) the amount available to such department,
11 agency, or element for the fiscal year in which such
12 determination is made shall be equal to the amount
13 otherwise authorized to be appropriated minus 1.0
14 percent;

15 (2) the amount unavailable to such department,
16 agency, or element for that fiscal year pursuant to
17 paragraph (1) shall be applied on a pro rata basis
18 against each program, project, and activity of such
19 department, agency, or element in that fiscal year;
20 and

21 (3) the Secretary shall deposit in the general
22 fund of the Treasury for purposes of deficit reduc-
23 tion all amounts unavailable to departments, agen-
24 cies, and elements of the Department in the fiscal

- 1 year pursuant to determinations made under para-
- 2 graph (1).

○