

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.

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## 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

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## 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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