

## S 3487

Audit the Pentagon Act of 2012

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Armed Forces and National Security

**Introduced:** Aug 2, 2012

**Current Status:** Read twice and referred to the Committee on Armed Services.

**Latest Action:** Read twice and referred to the Committee on Armed Services. (Aug 2, 2012)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/3487>

### Sponsor

**Name:** Sen. Coburn, Tom [R-OK]

**Party:** Republican • **State:** OK • **Chamber:** Senate

### Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Ayotte, Kelly [R-NH]	R · NH		Aug 2, 2012
Sen. Cornyn, John [R-TX]	R · TX		Aug 2, 2012
Sen. Grassley, Chuck [R-IA]	R · IA		Aug 2, 2012
Sen. Johnson, Ron [R-WI]	R · WI		Aug 2, 2012
Sen. Manchin, Joe, III [D-WV]	D · WV		Aug 2, 2012
Sen. McCaskill, Claire [D-MO]	D · MO		Aug 2, 2012
Sen. Paul, Rand [R-KY]	R · KY		Aug 2, 2012
Sen. Brown, Scott P. [R-MA]	R · MA		Nov 29, 2012

### Committee Activity

Committee	Chamber	Activity	Date
Armed Services Committee	Senate	Referred To	Aug 2, 2012

### Subjects & Policy Tags

#### Policy Area:

Armed Forces and National Security

### Related Bills

*No related bills are listed.*

Audit the Pentagon Act of 2012 - Amends the National Defense Authorization Act for Fiscal Year 2010 to require the financial improvement and audit readiness plan of the Department of Defense (DOD) to ensure that: (1) a complete and validated statement of DOD budgetary resources is ready by the end of FY2014, and (2) the full set of DOD consolidated financial statements for each of FY2017 and thereafter are ready in a timely manner and in preparation for audit. Provides that DOD financial statements shall cease to be covered by specified DOD financial reporting requirements upon the issuance of an unqualified audit opinion (UAO) on such statements.

Directs the Under Secretary of Defense (Comptroller) to report to Congress on each DOD report required to be submitted to Congress that: (1) would no longer be necessary if their financial statements were audited with a UAO, and (2) interferes with DOD capacity to achieve such an audit.

Provides specified DOD program thresholds for reprogramming of funds without prior notice to Congress if a military department obtains an audit with a UAO on its statement of budgetary resources for any fiscal year after 2013. Provides that, if a military department obtains such an audit, then a specified amount shall be available for the payment of certain bonuses for DOD civilian employees determined to have made beneficial contributions to the achievement of the department mission. Outlines bonus exclusions and limitations.

Requires additional qualifications and responsibilities of the Comptroller and certain other DOD financial management officials upon the failure to obtain an audit with a UAO on its statement of budgetary resources for FY2014.

Provides that if a military department fails to obtain such an audit for FY2017, then the following shall not be available to such department for such fiscal year and thereafter: (1) the program thresholds and bonus payments authorized under this Act, and (2) the expenditure of funds for major defense acquisition program activities beyond Milestone B. Requires, in addition and upon such failure, the reorganization of the position of DOD Chief Management Officer, with added qualifications and responsibilities.

Directs the Secretary of Defense to amend the acquisition guidance of DOD to place specific limits on the procurement of any enterprise resource planning business system, including a three-year limit on its total procurement time from initial obligation of funds to full deployment and sustainment.

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## **Actions Timeline**

- **Aug 2, 2012:** Introduced in Senate
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