

S 300

Audit the Pentagon Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Armed Forces and National Security

Introduced: Jan 29, 2015

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

Latest Action: Read twice and referred to the Committee on Armed Services. (Jan 29, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/300>

Sponsor

Name: Sen. Paul, Rand [R-KY]

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

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cruz, Ted [R-TX]	R · TX		Jan 29, 2015
Sen. Wyden, Ron [D-OR]	D · OR		Jan 29, 2015

Committee Activity

Committee	Chamber	Activity	Date
Armed Services Committee	Senate	Referred To	Jan 29, 2015

Subjects & Policy Tags

Policy Area:

Armed Forces and National Security

Related Bills

Bill	Relationship	Last Action
114 S 327	Identical bill	Feb 2, 2015: Read twice and referred to the Committee on Armed Services.

Audit the Pentagon Act of 2015

This bill establishes consequences if the Department of Defense (DOD) fails to obtain an audit with an unqualified opinion of its financial statements. The bill provides additional authorities and flexibility if DOD obtains an audit.

If DOD obtains the audit, the bill provides that the financial statements are no longer covered by specified reporting requirements. The bill also authorizes DOD to transfer and reprogram specified funds.

If DOD fails to obtain an audit for FY2016, the bill establishes additional qualifications for the Under Secretary of Defense (Comptroller) and other specified DOD financial management officials. The bill also permits the Deputy Secretary of Defense to prescribe additional duties and powers for the officials.

If DOD does not obtain an audit for FY2018, the bill: (1) cancels the transfer authority provided by this Act, (2) establishes a Chief Management Officer to be responsible for the management and administration of DOD, and (3) transfers jurisdiction of the Defense Finance and Accounting Service from DOD to the Department of the Treasury.

For failing to obtain an audit for fiscal years after FY2017, the bill cancels the reprogramming authority provided by this Act and prohibits DOD from using funds for certain weapons, weapons systems, or platforms being acquired as a major defense acquisition program.

The bill requires DOD to amend acquisition guidance to place specified restrictions and limitations on the procurement of certain Enterprise Resource Planning business systems.

Actions Timeline

- **Jan 29, 2015:** Introduced in Senate
- **Jan 29, 2015:** Read twice and referred to the Committee on Armed Services.