

AMENDMENT TO RULES COMMITTEE PRINT 118-

10

OFFERED BY MR. POCAN OF WISCONSIN

At the end of subtitle A of title X, insert the following:

1 **SEC. 10___. REPORT ON PROGRESS AND CHALLENGES TO**
2 **ACHIEVING AN UNQUALIFIED AUDIT OPIN-**
3 **ION.**

4 (a) REPORT.—Not later than 180 days after the date
5 of the enactment of this Act, the Secretary of Defense
6 shall submit to the congressional defense committees a re-
7 port on the progress made by each component of the De-
8 partment of Defense that has not yet received an unquali-
9 fied audit opinion on the progress made and the signifi-
10 cant outstanding challenges toward achieving an unquali-
11 fied opinion.

12 (b) ELEMENTS.—The report required under sub-
13 section (a) shall include—

14 (1) a ranking of each of the components that
15 is under standalone audit or being audited as part
16 of the Department of Defense consolidated audit
17 that has yet to receive an unqualified audit opinion

1 in order of how advanced each component is in
2 achieving an unqualified audit opinion;

3 (2) a detailed summary of the outstanding fi-
4 nancial, technological, and personnel requirements to
5 enable each component to receive an unqualified
6 audit opinion;

7 (3) a detailed summary of the financial invest-
8 ments made during the fiscal year preceding the fis-
9 cal year during which the report is submitted in ef-
10 forts to modernize the business and financial ac-
11 counting systems of the Department;

12 (4) a status update of the implementation of
13 the Department of the recommendations of the
14 Comptroller General included in the report titled
15 “DoD needs to Improve System Oversight” (GAO-
16 23-104539); and

17 (5) a summary of the strategy of the Depart-
18 ment to address shortfalls and potential future
19 training and skills gaps in the financial accounting
20 and oversight workforce.

