

Amendment to Rules Committee Print 118-10

Offered by Mr. Pocan of Wisconsin

At the end of subtitle F of title X, add the following new section:

SEC. 10 ____. Report on Progress and Challenges to Achieving an Unqualified Audit Opinion

- (a) Report.—Not later than 180 days after the date of the enactment of this Act, the Secretary of Defense shall submit to the congressional defense committees a report on the progress made by each of the Department of Defense Components that have not yet received an unqualified audit opinion on the progress made and the significant outstanding challenges toward achieving an unqualified opinion.
- (b) Elements.—The report under subsection (a) shall include—
 - (1) A ranking of each of the DoD Components under standalone audit or being audited as part of the DoD Consolidated Audit that have yet to receive an unqualified audit opinion in order of how advanced they are in achieving an unqualified audit opinion;
 - (2) A detailed summary of the outstanding financial, technological, and personnel requirements to enable each component to receive an unqualified audit opinion;
 - (3) A detailed summary of the financial investments from the previous fiscal year into efforts to modernize the Department’s business and financial accounting systems;
 - (4) A status update on the Department’s implementation of the GAO recommendations included in the report entitled, “DoD needs to Improve System Oversight” (GAO-23-104539); and
 - (5) A summary of the Department’s current strategy to address shortfalls and potential future training and skills gaps in the financial accounting and oversight workforce.