

117TH CONGRESS
1ST SESSION

S. _____

To ensure that the Department of Defense achieves a clean audit opinion on its financial statements.

IN THE SENATE OF THE UNITED STATES

Mr. SANDERS introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To ensure that the Department of Defense achieves a clean audit opinion on its financial statements.

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 “Audit the Pentagon
5 Act of 2021”.

6 **SEC. 2. DEPARTMENT OF DEFENSE SPENDING REDUC-**
7 **TIONS IN THE ABSENCE OF AN UNQUALIFIED**
8 **AUDIT OPINION.**

9 If during any fiscal year after fiscal year 2022, the
10 Secretary of Defense determines that a department, agen-

1 cy, or other element of the Department of Defense has
2 not achieved an unqualified opinion on its full financial
3 statements for the calendar year ending during such fiscal
4 year—

5 (1) the amount available to such department,
6 agency, or element for the fiscal year in which such
7 determination is made shall be equal to the amount
8 otherwise authorized to be appropriated minus 1.0
9 percent;

10 (2) the amount unavailable to such department,
11 agency, or element for that fiscal year pursuant to
12 paragraph (1) shall be applied on a pro rata basis
13 against each program, project, and activity of such
14 department, agency, or element in that fiscal year;
15 and

16 (3) the Secretary shall deposit in the general
17 fund of the Treasury for purposes of deficit reduc-
18 tion all amounts unavailable to departments, agen-
19 cies, and elements of the Department in the fiscal
20 year pursuant to determinations made under para-
21 graph (1).