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.

Be it enacted by the Senate and House of Representa-
tives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Audit the Pentagon Act of 2021”.

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

If during any fiscal year after fiscal year 2022, the Secretary of Defense determines that a department, agen-
cy, or other element of the Department of Defense has not achieved an unqualified opinion on its full financial statements for the calendar year ending during such fiscal year—

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

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

(3) the Secretary shall deposit in the general fund of the Treasury for purposes of deficit reduction all amounts unavailable to departments, agencies, and elements of the Department in the fiscal year pursuant to determinations made under paragraph (1).