

the President and any overseas contingency operations budget of the President.

(2) A brief description of each category of personal protection equipment for each military department planned to be procured and developed.

(3) For each category planned to be procured using funds made available for operation and maintenance (whether under the base budget or any overseas contingency operations budget)—

(A) the relevant appropriations account, budget activity, and subactivity group for the category; and

(B) the funding profile for the fiscal year as requested, including cost and quantities, and an estimate of projected investments or procurements for each of the subsequent five fiscal years.

(4) For each category planned to be developed using funds made available for research, development, test, and evaluation (whether under the base budget or any overseas contingency operations budget)—

(A) the relevant appropriations account, program, project or activity; program element number, and line number; and

(B) the funding profile for the fiscal year as requested and an estimate of projected investments for each of the subsequent five fiscal years.

(c) DEFINITIONS.—In this section:

(1) The terms “budget” and “defense budget materials” have the meaning given those terms in section 234 of this title.

(2) The term “category of personal protection equipment” means the following:

(A) Body armor components.

(B) Combat helmets.

(C) Combat protective eyewear.

(D) Other items as determined appropriate by the Secretary.

(Added Pub. L. 113–66, div. A, title I, § 141(a), Dec. 26, 2013, 127 Stat. 696.)

§ 237. Embedded mental health providers of the reserve components: display of budget information

The Secretary of Defense shall submit to Congress, as a part of the documentation that supports the President’s annual budget for the Department of Defense, a budget justification display with respect to embedded mental health providers within each reserve component, including the amount requested for each such component.

(Added Pub. L. 113–66, div. A, title VII, § 721(a), Dec. 26, 2013, 127 Stat. 799.)

§ 238. Cyber mission forces: program elements

(a) BUDGET JUSTIFICATION DISPLAY.—The Secretary of Defense shall submit to Congress, as a part of the defense budget materials for fiscal year 2017 and each fiscal year thereafter, a budget justification display that includes—

(1) a major force program category for the five-year defense plan of the Department of Defense for the training, manning, and equipment of the cyber mission forces; and

(2) program elements for the cyber mission forces.

(b) WAIVER.—The Secretary may waive the requirement under subsection (a) for fiscal year 2017 if the Secretary—

(1) determines the Secretary is unable to comply with such requirement for fiscal year 2017; and

(2) establishes a plan to implement the requirement for fiscal year 2018.

(Added Pub. L. 113–291, div. A, title XVI, § 1631(a)(1), Dec. 19, 2014, 128 Stat. 3637.)

TERMINATION OF REPORTING REQUIREMENTS

For termination, effective Dec. 31, 2021, of provisions of this section requiring submittal of annual report to Congress, see section 1061 of Pub. L. 114–328, set out as a note under section 111 of this title.

§ 239. National security space programs: major force program and budget assessment

(a) ESTABLISHMENT OF MAJOR FORCE PROGRAM.—The Secretary of Defense shall establish a unified major force program for national security space programs pursuant to section 222(b) of this title to prioritize national security space activities in accordance with the requirements of the Department of Defense and national security.

(b) BUDGET ASSESSMENT.—(1) The Secretary shall include with the defense budget materials for each of fiscal years 2017 through 2020 a report on the budget for national security space programs of the Department of Defense.

(2) Each report on the budget for national security space programs of the Department of Defense under paragraph (1) shall include the following:

(A) An overview of the budget, including—

(i) a comparison between that budget, the previous budget, the most recent and prior future-years defense program submitted to Congress under section 221 of this title, and the amounts appropriated for such programs during the previous fiscal year; and

(ii) the specific identification, as a budgetary line item, for the funding under such programs.

(B) An assessment of the budget, including significant changes, priorities, challenges, and risks.

(C) Any additional matters the Secretary determines appropriate.

(3) Each report under paragraph (1) shall be submitted in unclassified form, but may include a classified annex.

(c) DEFINITIONS.—In this section:

(1) The term “budget”, with respect to a fiscal year, means the budget for that fiscal year that is submitted to Congress by the President under section 1105(a) of title 31.

(2) The term “defense budget materials”, with respect to a fiscal year, means the materials submitted to Congress by the Secretary of Defense in support of the budget for that fiscal year.

(Added Pub. L. 114–92, div. A, title XVI, § 1601(a)(1), Nov. 25, 2015, 129 Stat. 1095.)

PLAN TO CARRY OUT UNIFIED MAJOR FORCE PROGRAM DESIGNATION

Pub. L. 114-92, div. A, title XVI, §1601(b), Nov. 25, 2015, 129 Stat. 1096, provided that: “Not later than 180 days after the date of the enactment of this Act [Nov. 25, 2015], the Secretary of Defense shall submit to the congressional defense committees [Committees on Armed Services and Appropriations of the Senate and the House of Representatives] a plan to carry out the unified major force program designation required by section 239(a) of title 10, United States Code, as added by subsection (a)(1), including any recommendations for legislative action the Secretary determines appropriate.”

§ 239a. Missile defense and defeat programs: major force program and budget assessment

(a) ESTABLISHMENT OF MAJOR FORCE PROGRAM.—The Secretary of Defense shall establish a unified major force program for missile defense and defeat programs pursuant to section 222(b) of this title to prioritize missile defense and defeat programs in accordance with the requirements of the Department of Defense and national security.

(b) BUDGET ASSESSMENT.—(1) The Secretary shall include with the defense budget materials for each of fiscal years 2019 through 2023 a report on the budget for missile defense and defeat programs of the Department of Defense.

(2) Each report on the budget for missile defense and defeat programs of the Department under paragraph (1) shall include the following:

(A) An overview of the budget, including—

(i) a comparison between that budget, the previous budget, the most recent and prior future-years defense program submitted to Congress under section 221 of this title (such comparison shall exclude the responsibility for research and development of the continuing improvement of such missile defense and defeat program), and the amounts appropriated for such missile defense and defeat programs during the previous fiscal year; and

(ii) the specific identification, as a budgetary line item, for the funding under such programs.

(B) An assessment of the budget, including significant changes, priorities, challenges, and risks.

(C) Any additional matters the Secretary determines appropriate.

(3) Each report under paragraph (1) shall be submitted in unclassified form, but may include a classified annex.

(c) DEFINITIONS.—In this section:

(1) The term “budget”, with respect to a fiscal year, means the budget for that fiscal year that is submitted to Congress by the President under section 1105(a) of title 31.

(2) The term “defense budget materials”, with respect to a fiscal year, means the materials submitted to Congress by the Secretary of Defense in support of the budget for that fiscal year.

(3) The term “missile defense and defeat programs” means active and passive ballistic missile defense programs, cruise missile defense programs for the homeland, and missile defeat programs.

(Added Pub. L. 115-91, div. A, title XVI, §1676(a)(1), Dec. 12, 2017, 131 Stat. 1771.)

CHAPTER 9A—AUDIT

Sec.	
251.	Audit of Department of Defense financial statements.
252.	Financial Improvement and Audit Remediation Plan.
253.	Audit: consolidated corrective action plan; centralized reporting system.
254.	Audits: audit of financial statements of Department of Defense components by independent external auditors.
254a.	Audits: use of commercial data integration and analysis products in preparing audits.
254b.	Audits: selection of service providers for audit services.

CODIFICATION

Chapter enacted and added after chapter 9 of this title by Pub. L. 115-91, div. A, title X, §1002(a)(1), Dec. 12, 2017, 131 Stat. 1537, resulting in out-of-sequence numbering. Sections numbered 251 to 254 also appear in chapter 13 of this title.

§ 251.¹ Audit of Department of Defense financial statements

(a) ANNUAL AUDIT REQUIRED.—The Secretary of Defense shall ensure that a full audit is performed on the financial statements of the Department of Defense for each fiscal year as required by section 3521(e) of title 31.

(b) ANNUAL REPORT ON AUDIT.—The Secretary shall submit to Congress the results of the audit performed in accordance with subsection (a) for a fiscal year by not later than March 31 of the following fiscal year.

(Added Pub. L. 115-91, div. A, title X, §1002(b)(1), Dec. 12, 2017, 131 Stat. 1538.)

REVIEW AND RECOMMENDATIONS ON EFFORTS TO OBTAIN AUDIT OPINION ON FULL FINANCIAL STATEMENTS

Pub. L. 115-91, div. A, title X, §1006, Dec. 12, 2017, 131 Stat. 1544, provided that:

“(a) IN GENERAL.—The Secretary of Defense may establish within the Department of Defense a team of distinguished, private sector experts with experience conducting financial audits of large public or private sector organizations to review and make recommendations to improve the efforts of the Department to obtain an audit opinion on its full financial statements.

“(b) SCOPE OF ACTIVITIES.—A team established pursuant to subsection (a) shall—

“(1) identify impediments to the progress of the Department in obtaining an audit opinion on its full financial statements, including an identification of the organizations or elements that are lagging in their efforts toward obtaining such audit opinion;

“(2) estimate when an audit opinion on the full financial statements of the Department will be obtained; and

“(3) consider mechanisms and incentives to support efficient achievement by the Department of its audit goals, including organizational mechanisms to transfer direction and management control of audit activities from subordinate organizations to the Office of the Secretary of Defense, individual personnel incentives, workforce improvements (including in senior leadership positions), business process, technology, and systems improvements (including the use of data analytics), and metrics by which the Secretary and Congress may measure and assess progress toward achievement of the audit goals of the Department.

¹ Another section 251 is set out in chapter 13 of this title.