

plicable generally accepted government auditing standards. The Inspector General shall participate in the selection of the independent external auditors.

(c) **MONITORING AUDITS.**—The Inspector General shall monitor the conduct of all audits by independent external auditors under subsection (a).

(d) **REPORTS ON AUDITS.**—

(1) **IN GENERAL.**—The Inspector General shall require the independent external auditors conducting audits under subsection (a) to submit a report on their audits each year to—

(A) the Under Secretary of Defense (Comptroller) as the Chief Financial Officer of the Department of Defense for the purposes of chapter 9 of title 31 and the Chief Management Officer of the Department of Defense;

(B) the Controller of the Office of Federal Financial Management in the Office of Management and Budget;

(C) the head of each component audited; and

(D) the appropriate committees of Congress.

(2) **APPROPRIATE COMMITTEES OF CONGRESS DEFINED.**—In this subsection, the term “appropriate committees of Congress” means—

(A) the Committee on Armed Services, the Committee on Homeland Security and Governmental Affairs, and the Committee on Appropriations of the Senate; and

(B) the Committee on Armed Services, the Committee on Oversight and Government Reform, and the Committee on Appropriations of the House of Representatives.

(e) **RELATIONSHIP TO EXISTING LAW.**—The requirements of this section—

(1) shall not be construed to alter the requirement under section 3521(e) of title 31 that the financial statements of the Department of Defense as a whole be audited by the Inspector General or by an independent external auditor, as determined by the Inspector General; and

(2) shall not be construed to limit or alter the authorities of the Comptroller General of the United States under section 3521(g) of title 31.

(Added and amended Pub. L. 115–91, div. A, title X, §1002(e)(1)–(3), Dec. 12, 2017, 131 Stat. 1541.)

#### CODIFICATION

Text of section, as added by Pub. L. 115–91, is based on text of section 1005 of Pub. L. 114–92, div. A, title X, Nov. 25, 2015, 129 Stat. 961, which was formerly set out as a note under section 2222 of this title, prior to repeal by Pub. L. 115–91, div. A, title X, §1002(e)(4), Dec. 12, 2017, 131 Stat. 1541.

#### AMENDMENTS

2017—Subsec. (a). Pub. L. 115–91, §1002(e)(2)(B), struck out “, United States Code,” after “title 31”.

Subsec. (d)(1)(A). Pub. L. 115–91, §1002(e)(3)(A)(i), inserted “and the Chief Management Officer of the Department of Defense” before semicolon.

Pub. L. 115–91, §1002(e)(2)(A), struck out “, United States Code” after “title 31”.

Subsec. (d)(1)(C), (D). Pub. L. 115–91, §1002(e)(3)(A)(ii)–(iv), added subpar. (C) and redesignated former subpar. (C) as (D).

Subsec. (e)(1). Pub. L. 115–91, §1002(e)(3)(B), redesignated par. (2) as (1) and struck out former par. (1) which read as follows: “shall be implemented in a manner that is consistent with the requirements of section 1008 of the National Defense Authorization Act for Fiscal Year 2002 (Public Law 107–107; 10 U.S.C. 113 note);”.

Subsec. (e)(2). Pub. L. 115–91, §1002(e)(3)(B)(ii), redesignated par. (3) as (2). Former par. (2) redesignated (1). Pub. L. 115–91, §1002(e)(2)(B), struck out “, United States Code,” after “title 31”.

Subsec. (e)(3). Pub. L. 115–91, §1002(e)(3)(B)(ii), redesignated par. (3) as (2).

Pub. L. 115–91, §1002(e)(2)(A), struck out “, United States Code” after “title 31”.

#### §254a. Audits: use of commercial data integration and analysis products in preparing audits

(a) **DEPLOYMENT OF DATA ANALYTICS CAPABILITIES.**—The Secretary of Defense shall use competitive procedures under chapter 137 of this title to procure or develop technologies or services, including those based on commercially available information technologies and services to improve data collection and analyses to support preparation of auditable financial statements for the Department of Defense.

(b) **USE OF FUNDING AND RESOURCES.**—The Secretary of Defense may use science and technology funding, prototypes, and test and evaluation resources as appropriate in support of deployment of technologies and services as described in subsection (a).

(Added and amended Pub. L. 115–91, div. A, title X, §1002(f)(1), (2), Dec. 12, 2017, 131 Stat. 1541, 1542.)

#### CODIFICATION

Text of section, as added by Pub. L. 115–91, is based on text of subssecs. (a) and (b) of section 1003 of Pub. L. 114–328, div. A, title X, Dec. 23, 2016, 130 Stat. 2380, which were formerly set out in a note under section 2222 of this title, prior to repeal by Pub. L. 115–91, div. A, title X, §1002(f)(3), Dec. 12, 2017, 131 Stat. 1542.

#### AMENDMENTS

2017—Subsec. (a). Pub. L. 115–91, §1002(f)(2)(A), substituted “of this title” for “of title 10, United States Code,” and struck out “, as soon as practicable,” after “develop”.

Subsec. (b). Pub. L. 115–91, §1002(f)(2)(B), substituted “deployment of technologies and services as described in subsection (a)” for “this deployment”.

#### §254b. Audits: selection of service providers for audit services

The Department of Defense shall select service providers for auditing services based on the best value to the Department, as determined by the resource sponsor for an auditing contract, rather than based on the lowest price technically acceptable service provider.

(Added and amended Pub. L. 115–91, div. A, title X, §1002(g)(1), (2), Dec. 12, 2017, 131 Stat. 1542.)

#### CODIFICATION

Text of section, as added by Pub. L. 115–91, is based on text of section 892 of Pub. L. 114–328, div. A, title VIII, Dec. 23, 2016, 130 Stat. 2324, which was formerly set out as a note under section 2331 of this title, prior to repeal by Pub. L. 115–91, div. A, title X, §1002(g)(3), Dec. 12, 2017, 131 Stat. 1542.

#### AMENDMENTS

2017—Pub. L. 115–91, §1002(g)(2), struck out “and audit readiness services” after “auditing services”.