

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, § 254; renumbered § 240d, Pub. L. 115–232, div. A, title X, § 1002(a)(1)(A), Aug. 13, 2018, 132 Stat. 1945.)

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

2018—Pub. L. 115–232 renumbered section 254 of this title as this section.

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”.

TRANSPARENCY OF ACCOUNTING FIRMS USED TO SUPPORT DEPARTMENT OF DEFENSE AUDIT

Pub. L. 115–232, div. A, title X, § 1006, Aug. 13, 2018, 132 Stat. 1947, provided that: “For all contract actions (including awards, renewals, and amendments) occurring more than 180 days after the date of the enactment of this Act [Aug. 13, 2018], the Secretary of Defense shall require any accounting firm providing financial statement auditing or audit remediation services to the Department of Defense in support of the audit required under section 3521 of title 31, United States Code, to provide the Department with a statement setting forth the details of any disciplinary proceedings with respect to the accounting firm or its associated persons before any entity with the authority to enforce compliance with rules or laws applying to audit services offered by accounting firms.”

§ 240e. 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, § 254a; renumbered § 240e, Pub. L. 115–232, div. A, title X, § 1002(a)(1)(A), Aug. 13, 2018, 132 Stat. 1945.)

CODIFICATION

Text of section, as added by Pub. L. 115–91, is based on text of subsecs. (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

2018—Pub. L. 115–232 renumbered section 254a of this title as this section.

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”.

§ 240f. 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, §254b; renumbered §240f, Pub. L. 115-232, div. A, title X, §1002(a)(1)(A), Aug. 13, 2018, 132 Stat. 1945.)

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

2018—Pub. L. 115-232 renumbered section 254b of this title as this section.

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

NOTIFICATION REQUIREMENT FOR CERTAIN CONTRACTS FOR AUDIT SERVICES

Pub. L. 115-91, div. A, title X, §1007, Dec. 12, 2017, 131 Stat. 1545, provided that:

“(a) NOTIFICATION TO CONGRESS.—If the Under Secretary of Defense (Comptroller) makes a written finding that a delay in performance of a covered contract while a protest is pending would hinder the annual preparation of audited financial statements for the Department of Defense, and the head of the procuring activity responsible for the award of the covered contract does not authorize the award of the contract (pursuant to section 3553(c)(2) of title 31, United States Code) or the performance of the contract (pursuant to section 3553(d)(3)(C) of such title), the Secretary of Defense shall—

“(1) notify the congressional defense committees [Committees on Armed Services and Appropriations of the Senate and the House of Representatives] within 10 days after such finding is made; and

“(2) describe any steps the Department of Defense plans to take to mitigate any hindrance identified in such finding to the annual preparation of audited financial statements for the Department.

“(b) COVERED CONTRACT DEFINED.—In this section, the term ‘covered contract’ means a contract for services to perform an audit to comply with the requirements of section 3515 of title 31, United States Code.”

[§§ 251 to 254b. Renumbered §§ 240a to 240f]

CHAPTER 11—RESERVE COMPONENTS

Sec.

241. Reference to chapters 1003, 1005, and 1007.

AMENDMENTS

2018—Pub. L. 115-232, div. A, title X, §1081(a)(4), Aug. 13, 2018, 132 Stat. 1983, which directed amendment of the analysis of chapter 4 of this title by renumbering item 261 as 241, was executed by making the amendment in this analysis to reflect the probable intent of Congress.

1994—Pub. L. 103-337, div. A, title XVI, §1661(a)(2)(B), Oct. 5, 1994, 108 Stat. 2979, added item 261 and struck out former items 261 to 281.

1993—Pub. L. 103-160, div. A, title VIII, §828(c)(1), Nov. 30, 1993, 107 Stat. 1714, added item 279.

1984—Pub. L. 98-525, title XIV, §1405(7)(C), Oct. 19, 1984, 98 Stat. 2622, in item 264 substituted “armed

force” for “military department” and “Reserves” for “reserves” and struck out “; reports to Congress” at end.

1978—Pub. L. 95-485, title IV, §406(b)(2), Oct. 20, 1978, 92 Stat. 1616, struck out item 279 “Training reports”.

1967—Pub. L. 90-168, §2(7), Dec. 1, 1967, 81 Stat. 522, substituted “designation of general or flag officers of each military department; personnel and logistic support for reserves; reports to Congress” for “responsibility for” in item 264.

1960—Pub. L. 86-559, §1(2)(D), June 30, 1960, 74 Stat. 264, added item 281.

1958—Pub. L. 85-861, §1(6), Sept. 2, 1958, 72 Stat. 1439, added items 270, 271, 272 and 279.

§ 241. Reference to chapters 1003, 1005, and 1007

Provisions of law relating to the reserve components generally, including provisions relating to the organization and administration of the reserve components, are set forth in chapter 1003 (beginning with section 10101), chapter 1005 (beginning with section 10141), and chapter 1007 (beginning with section 10201) of this title.

(Added Pub. L. 103-337, div. A, title XVI, §1661(a)(2)(B), Oct. 5, 1994, 108 Stat. 2980, §261; renumbered §241, Pub. L. 114-328, div. A, title XII, §1241(a)(2), Dec. 23, 2016, 130 Stat. 2497.)

AMENDMENTS

2016—Pub. L. 114-328 renumbered section 261 of this title as this section.

EFFECTIVE DATE

Section effective Dec. 1, 1994, except as otherwise provided, see section 1691 of Pub. L. 103-337, set out as a note under section 10001 of this title.

CHAPTER 12—THE MILITIA

Sec.

246. Militia: composition and classes.

247. Militia duty: exemptions.

AMENDMENTS

2016—Pub. L. 114-328, div. A, title XII, §1241(a)(1), (o)(2), Dec. 23, 2016, 130 Stat. 2497, 2512, renumbered chapter 13 of this title “THE MILITIA” as chapter 12, redesignated item 311 “Militia: composition and classes” as item 246, and redesignated item 312 “Militia duty: exemptions” as item 247.

§ 246. Militia: composition and classes

(a) The militia of the United States consists of all able-bodied males at least 17 years of age and, except as provided in section 313 of title 32, under 45 years of age who are, or who have made a declaration of intention to become, citizens of the United States and of female citizens of the United States who are members of the National Guard.

(b) The classes of the militia are—

(1) the organized militia, which consists of the National Guard and the Naval Militia; and

(2) the unorganized militia, which consists of the members of the militia who are not members of the National Guard or the Naval Militia.

(Aug. 10, 1956, ch. 1041, 70A Stat. 14, §311; Pub. L. 85-861, §1(7), Sept. 2, 1958, 72 Stat. 1439; Pub. L. 103-160, div. A, title V, §524(a), Nov. 30, 1993, 107 Stat. 1656; renumbered §246, Pub. L. 114-328, div. A, title XII, §1241(a)(2), Dec. 23, 2016, 130 Stat. 2497.)