

fied 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.)

**§ 239b. Certain intelligence-related programs: budget justification materials**

(a) PROHIBITION ON USE OF PROGRAM ELEMENTS.—In the budget justification materials submitted to Congress in support of the Depart-

ment of Defense budget for fiscal year 2021 and each fiscal year thereafter (as submitted with the budget of the President under section 1105(a) of title 31), the Secretary of Defense may not include in any single program element both funds made available under the Military Intelligence Program and funds made available outside of the Military Intelligence Program.

(b) DEFINITIONS.—In this section:

(1) The term “budget” has the meaning given that term in section 231(f) of this title.

(2) The term “defense budget materials” has the meaning given that term in section 231(f) of this title.

(Added Pub. L. 115-232, div. A, title XVI, §1624(b)(1), Aug. 13, 2018, 132 Stat. 2120.)

**CHAPTER 9A—AUDIT**

Sec.	
240a.	Audit of Department of Defense financial statements.
240b.	Financial Improvement and Audit Remediation Plan.
240c.	Audit: consolidated corrective action plan; centralized reporting system.
240d.	Audits: audit of financial statements of Department of Defense components by independent external auditors.
240e.	Audits: use of commercial data integration and analysis products in preparing audits.
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240h.	Annual report on auditable financial statements.
240i.	Annual report on unfunded priorities.
	[251 to 254Renumbered.]

AMENDMENTS

2021—Pub. L. 116-283, div. A, title X, §1005(b)(2), Jan. 1, 2021, 134 Stat. 3838, added item 240i.

2019—Pub. L. 116-92, div. A, title X, §§1002(b), 1004(a)(2), Dec. 20, 2019, 133 Stat. 1571, 1573, added items 240g and 240h.

2018—Pub. L. 115-232, div. A, title X, §1002(a)(1)(B), Aug. 13, 2018, 132 Stat. 1945, renumbered items 251 to 254b as 240a to 240f, respectively.

**§ 240a. 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, §251; renumbered §240a, Pub. L. 115-232, div. A, title X, §1002(a)(1)(A), Aug. 13, 2018, 132 Stat. 1945.)

AMENDMENTS

2018—Pub. L. 115-232 renumbered section 251 of this title as this section.

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: