

nology 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.)

Editorial Notes

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.

REFERENCES IN TEXT

Chapter 137 of this title, referred to in subsec. (a), was repealed by Pub. L. 116–283, div. A, title XVIII, §1881(a), Jan. 1, 2021, 134 Stat. 4293, effective Jan. 1, 2022, in conjunction with the transfer and reorganization of acquisition provisions in this title by Pub. L. 116–283, div. A, title XVIII, Jan. 1, 2022, 134 Stat. 4149.

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.)

Editorial Notes

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”.

Statutory Notes and Related Subsidiaries

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.”

§ 240g. Defense Business Audit Remediation Plan

(a) IN GENERAL.—The Secretary of Defense shall maintain a plan, to be known as the “Defense Business Systems Audit Remediation Plan”. Such plan shall include a current accounting of the defense business systems of the Department of Defense that will be introduced, replaced, updated, modified, or retired in connection with the audit of the full financial statements of the Department, including a comprehensive roadmap that displays—

(1) in-service, retirement, and other pertinent dates for affected defense business systems;

(2) current cost-to-complete estimates for each affected defense business system;

(3) dependencies both between the various defense business systems and between the introduction, replacement, update, modification, and retirement of such systems;

(4) the amount spent by the Department on operating and maintaining financial management systems during the preceding five fiscal years; and

(5) the amount spent by the Department on acquiring or developing new financial management systems during such five fiscal years.

(b) REPORT AND BRIEFING REQUIREMENTS.—

(1) ANNUAL REPORT.—Not later than June 30, 2020, and annually thereafter, the Secretary of Defense shall submit to the congressional defense committees an updated report on the Defense Business Systems Audit Remediation Plan under subsection (a).

(2) SEMIANNUAL BRIEFINGS.—Not later than January 31 and June 30 each year, the Secretary shall provide to the congressional defense committees a briefing on the status of the Defense Business Systems Audit Remediation Plan. Such briefing shall include a description of any updates to the defense business systems roadmap referred to in subsection (a).

(c) DEFENSE BUSINESS SYSTEM.—In this section, the term “defense business system” has the meaning given such term in section 2222(i)(1)(A) of this title.