

112TH CONGRESS
2D SESSION

H. R. 5941

To obtain an unqualified audit opinion, and improve financial accountability
and management at the Department of Homeland Security.

IN THE HOUSE OF REPRESENTATIVES

JUNE 8, 2012

Mr. PLATTS (for himself, Mr. TOWNS, and Mr. CONNOLLY of Virginia) introduced the following bill; which was referred to the Committee on Homeland Security, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To obtain an unqualified audit opinion, and improve financial
accountability and management at the Department of
Homeland Security.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “DHS Audit Require-
5 ment Target Act of 2012” or the “DART Act”.

6 **SEC. 2. IMPROVING FINANCIAL ACCOUNTABILITY AND**
7 **MANAGEMENT.**

8 (a) DEFINITIONS.—In this section—

1 (1) the term “Department” means the Depart-
2 ment of Homeland Security;

3 (2) the term “financial management systems”
4 has the meaning given that term under section 806
5 of the Federal Financial Management Improvement
6 Act of 1996 (31 U.S.C. 3512 note);

7 (3) the term “Secretary” means the Secretary
8 of Homeland Security; and

9 (4) the term “unqualified opinion” means an
10 unqualified opinion within the meaning given that
11 term under generally accepted auditing standards.

12 (b) REACHING AN UNQUALIFIED AUDIT OPINION.—

13 In order to ensure compliance with the Department of
14 Homeland Security Financial Accountability Act (Public
15 Law 108–330; 118 Stat. 1275) and the amendments made
16 by that Act, the Secretary shall take the necessary steps
17 to ensure that the full set of consolidated financial state-
18 ments of the Department for the fiscal year ending Sep-
19 tember 30, 2013, and each fiscal year thereafter, are
20 ready in a timely manner and in preparation for an audit
21 as part of preparing the performance and accountability
22 reports required under section 3516(f) of title 31, United
23 States Code, (including submitting the reports not later
24 than November 15, 2013, and each year thereafter) in

1 order to obtain an unqualified opinion on the full set of
2 financial statements for the fiscal year.

3 (c) REPORT TO CONGRESS ON PROGRESS OF MEET-
4 ING AUDIT REQUIREMENTS.—In order to ensure progress
5 in implementing the Department of Homeland Security
6 Financial Accountability Act (Public Law 108–330; 118
7 Stat. 1275), and the amendments made by that Act, dur-
8 ing the period beginning on the date of enactment of this
9 Act and ending on the date on which an unqualified opin-
10 ion described in subsection (b) is submitted, each report
11 submitted by the Chief Financial Officer of the Depart-
12 ment under section 902(a)(6) of title 31, United States
13 Code, shall include a plan—

14 (1) to obtain an unqualified opinion on the full
15 set of financial statements, which shall discuss plans
16 and resources needed to meet the deadlines under
17 subsection (b);

18 (2) that addresses how the Department will
19 eliminate material weaknesses and significant defi-
20 ciencies in internal controls over financial reporting
21 and provides deadlines for the elimination of such
22 weaknesses and deficiencies; and

23 (3) to modernize the financial management sys-
24 tems of the Department, including timelines, goals,
25 alternatives, and costs of the plan, which shall in-

1 clude consideration of alternative approaches, includ-
2 ing modernizing the existing financial management
3 systems and associated financial controls of the De-
4 partment and establishing new financial manage-
5 ment systems and associated financial controls.

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