

119TH CONGRESS
2D SESSION

S. 5185

To provide for auditing of the Pentagon.

IN THE SENATE OF THE UNITED STATES

JULY 30, 2026

Mr. SANDERS (for himself, Mr. GRASSLEY, Mr. WYDEN, Mr. VAN HOLLEN, Ms. WARREN, Mr. BOOKER, Ms. SMITH, Mr. MARKEY, Mr. LEE, Mr. MERKLEY, Mr. PAUL, Mr. MURPHY, and Ms. BALDWIN) introduced the following bill; which was read twice and referred to the Committee on Armed Services

A BILL

To provide for auditing of the Pentagon.

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 “Audit the Pentagon
5 Act”.

6 **SEC. 2. AUDITING THE PENTAGON.**

7 If during any fiscal year after fiscal year 2024, the
8 Secretary of Defense determines that a department, agen-
9 cy, or other element of the Department of Defense has
10 not achieved an unqualified opinion on its full financial

1 statements for the calendar year ending during such fiscal
2 year—

3 (1) the amount available to such department,
4 agency, or element for the fiscal year in which such
5 determination is made shall be equal to the amount
6 otherwise authorized to be appropriated minus 2.0
7 percent;

8 (2) the amount unavailable to such department,
9 agency, or element for that fiscal year pursuant to
10 paragraph (1) shall be applied on a pro rata basis
11 against each program, project, and activity of such
12 department, agency, or element in that fiscal year;
13 and

14 (3) the Secretary shall deposit in the general
15 fund of the Treasury for purposes of deficit reduc-
16 tion all amounts unavailable to departments, agen-
17 cies, and elements of the Department in the fiscal
18 year pursuant to determinations made under para-
19 graph (1).

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