

DART Act

[Public Law 112–217]

[This law has not been amended]

【Currency: This publication is a compilation of the text of Public Law 112-217. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>】

【Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).】

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “DHS Audit Requirement Target Act of 2012” or the “DART Act”.

SEC. 2. IMPROVING FINANCIAL ACCOUNTABILITY AND MANAGEMENT.

(a) DEFINITIONS.—In this section—

(1) the term “Department” means the Department of Homeland Security;

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

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

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

(b) REACHING AN UNQUALIFIED AUDIT OPINION.—In order to ensure compliance with the Department of Homeland Security Financial Accountability Act (Public Law 108-330; 118 Stat. 1275) and the amendments made by that Act, the Secretary shall take the necessary steps to ensure that the full set of consolidated financial statements of the Department for the fiscal year ending September 30, 2013, and each fiscal year thereafter, are ready in a timely manner and in preparation for an audit as part of preparing the performance and accountability reports required under section 3516(f) of title 31, United States Code, (including submitting the reports not later than November 15, 2013, and each year there-

after) in order to obtain an unqualified opinion on the full set of financial statements for the fiscal year.

(c) **REPORT TO CONGRESS ON PROGRESS OF MEETING AUDIT REQUIREMENTS.**—In order to ensure progress in implementing the Department of Homeland Security Financial Accountability Act (Public Law 108-330; 118 Stat. 1275), and the amendments made by that Act, during the period beginning on the date of enactment of this Act and ending on the date on which an unqualified opinion described in subsection (b) is submitted, each report submitted by the Chief Financial Officer of the Department under section 902(a)(6) of title 31, United States Code, shall include a plan—

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

(2) that addresses how the Department will eliminate material weaknesses and significant deficiencies in internal controls over financial reporting and provides deadlines for the elimination of such weaknesses and deficiencies; and

(3) to modernize the financial management systems of the Department, including timelines, goals, alternatives, and costs of the plan, which shall include consideration of alternative approaches, including modernizing the existing financial management systems and associated financial controls of the Department and establishing new financial management systems and associated financial controls.