his most faithful supporters that there is nothing he cannot do unilaterally.

Just a week or two ago, the President was delivering a speech in California when one of his own supporters interrupted and heckled him for not issuing an executive order to stop all deportations.

The heckler shouted:

Use your executive order to halt deportations of 11.5 million undocumented immigrants in this country. You have the power to stop deportations right now.

The President responded:

Actually, I don't. We are a nation of laws.

I must say, I understand the confusion. The most extreme elements of the President's supporters have witnessed him pick and choose which laws he will faithfully execute and which he will suspend, or as the President likes to say, ''waive.'' So, it is no wonder that those supporters would say: Just issue an executive order. We want results.

It is just like King George III.

It is no wonder that those supporters would say: We don't care that there isn't support in the Congress to pass legislation imposing cap-and-trade fee increases. We want results

Just like King George III.

It is no wonder that those supporters would say: We don't care if Democrats block judges to the DC Circuit based on the standards the Republicans are applying today. That was then, this is now. We want results.

Just like King George III.

It is no wonder that those supporters would say: We don't care about two centuries of Senate history and tradition that has been passed down faithfully from one majority leader to the next. We want results.

Just like King George III.

Climate change regulations are too important. Salvaging ObamaCare is too important.

So as we all know, the majority buckled to the pressure from these extreme liberal interest groups and broke the rules of the Senate to change the rules. They tossed aside two centuries of Senate history and tradition. This history and tradition—until 2 weeks ago—had been carefully guarded and preserved by each succeeding majority leader.

Those leaders remembered the history of King George III.

They did all of this just so they could install the President's hand-picked judges, so they could hear challenges to his signature health care law and to the rest of his regulatory agenda, such as climate change regulation.

But when a President selects a nominee for the specific purpose of rubberstamping his agenda—an agenda that has proven too extreme for even Members of his own party—he needs a judge who can be counted upon to follow through.

Given that it is inappropriate to ask prospective nominees how they would rule on particular cases, how would this White House make certain that their nominees would follow through and rubberstamp the President's agenda?

Based upon Professor Pillard's record—and that is the nominee we will be voting on tomorrow—apparently the White House looked out over academia and selected the most liberal nominee they could find.

Because Professor Pillard fits that bill to a T.

I have heard my colleagues come to the floor and argue that these nominees to the DC Circuit are mainstream. Professor Pillard may be a fine person, but make no mistake about it, she is not mainstream. She is the furthest thing from it.

I am sure that the White House is confident she can be counted upon to rubberstamp its agenda, but don't confuse her views with the mainstream of American legal tradition. I have a sampling of things she has written and said. I will read some of what she has written, and I then ask you to determine if she is mainstream.

She has written this about abortion:

Casting reproductive rights in terms of equality holds promise to recenter the debate towards the real stakes for women (and men) of unwanted pregnancy and away from the deceptive images of fetus-as-autonomous-being that the anti-choice movement has popularized.

Think of ''deceptive images of fetus-as-autonomous-being.'' Is that mainstream?

She argued this about motherhood:

Reproductive rights, including the rights to contraception and abortion, play a central role in freeing women from historically routine conscription into maternity.

Now, think about that: ''historically routine constriction into maternity.'' Is that mainstream?

She has also argued this about motherhood:

Antiabortion laws and other restraints on reproductive freedom not only enforce women's incubation of unwanted pregnancies, but also prescribe a ''vision of the woman's role'' as mother and caretaker of children in a way that is at odds with equal protection.

Is that in the mainstream?

What about her views on religious freedom? This really ought to shock you. She argued that the Supreme Court case of Hosanna-Tabor Evangelical Lutheran Church, which challenged the so-called ''ministerial exception'' to employment discrimination represented a ''substantial threat to the American rule of law.''

The Supreme Court rejected her view 9 to 0. Nine to zero. And the Court held that ''it is impermissible for the government to contradict a church's determination of who can act as its ministers.''

Do my colleagues honestly believe that it is within the mainstream to argue that churches shouldn't be allowed to choose their own ministers? I don't think so.

I asked Professor Pillard about Hosanna-Tabor and religious freedom at her hearing. She testified this way:

And I have to admit, Senator GRASSLEY . . . I really called it wrong on that case. I did not predict that the Court would rule as it did.

In other words, she tried to dodge the question by leaving the committee members with the impression that she had merely taken a stab at predicting the case's outcome and that she had gotten it wrong.

Of course, I wasn't troubled that Professor Pillard had wrongly predicted the outcome. I was troubled because she actually argued that a ruling in favor of the church would represent a ''substantial threat to the American rule of law.''

I don't believe that there is a single Member of this body on either side of the aisle who would subscribe to that argument anymore than the nine justices of the Supreme Court did. If I am wrong about that, then I would like to hear the Senator explain how it is mainstream to argue that granting our churches the latitude to choose their own ministers represents a ''substantial threat to the American rule of law.''

These are the so-called ''mainstream views'' the President wants to install on a court that will hear challenges to his most important priorities. Is it any wonder that the President apparently has high confidence will Professor Pillard rubberstamp his agenda?

Before I close, let me make one final point.

Given the circumstances surrounding how these nominees were selected and nominated;

Given all three were nominated simultaneously for the purpose of changing judicial outcomes and rubberstamping the President's agenda;

Given they were nominated and rammed through the process, without regard to the fact that there is not even enough work for them to do;

Given the President was originally denied consent under the Rules of the Senate;

Given that the President and certain far-left liberal interest groups successfully persuaded the majority of the Senate to cast aside two centuries of Senate history and tradition in order to get them confirmed;

And given the extremely liberal record I discussed;

If you were a litigant challenging the President, or one of his administrative actions and you drew a panel comprised of Professor Pillard, Millett, and Judge Wilkins, can you honestly say that you would be confident you would get a fair shake?

Of course not.

And that, my colleagues, is a sad commentary on the damage the President and the Senate majority have inflicted not only on the Senate but also on our judiciary and fundamental notions of the rule of law.

I urge my colleagues to oppose the Pillard nomination.

HOW THE AUDIT PROCESS WAS COMPROMISED

For several years, I have been trying to get the Defense Department inspector general to do its job, and I have had

several investigations, a lot of them implemented because of information that comes to me from whistleblowers. I will speak to that point now and talk about two important audits bungled by the Department of Defense inspector general's office.

There is something very important I need to say right upfront. A brandnew inspector general, Mr. Jon Rymer, is now in place. The events I am about to describe happened a few years ago, but none reflect on his leadership which I hope will bring about a big change in the inspector general's office at the Department of Defense.

When faced with a frontal assault on its audit authority by the target of one of its audits, senior IG officials got a bad case of weak knees and caved under pressure. They trashed high-quality audit work that was critical of a certified public accounting firm and its opinions. In doing this, they covered up reportable deficiencies, they allowed the audit target to run roughshod over sacred oversight prerogatives, without uttering one word of protest or asking one single question.

I am talking about audits of the financial statements produced by the Department's Central Accounting Office. This is what I refer to as DFAS, which stands for Defense Finance and Accounting Services. The audits were conducted by a CPA firm, but supposedly under the watchful eye of the inspector general, or IG, but not really under his eye.

The story of the two bungled audits is told in an oversight report which I have now posted on my Web site.

While I received the first anonymous email on this matter in April of 2012, my audit oversight work actually began more than 5 years ago. It was triggered by a steady stream of tips from whistleblowers complaining about the quality of these audits. These reports then grabbed my attention.

My colleagues may wonder why the Senator from Iowa is down in the weeds in such arcane issues. The reason is simple. It is the importance of audits.

Audits are probably the primary oversight tool for rooting out fraud and waste in the government. To protect the taxpayers, Congress needs to ensure that government audits are as good as they can be. They must produce tangible results. They must be able to detect theft, waste, mismanagement, and then recommend corrective action.

With mounting pressure for serious belt-tightening under sequestration, audits have taken on an even greater importance. Audits should help senior management separate the wheat from the chaff and apply mandated cuts where they belong. Sequestration cuts should be guided by hard-hitting, rock-solid audits. Unfortunately, rock-solid audits produced by the inspector general's office are hard to come by, and that is the problem.

After evaluating hundreds of audits, I issued three oversight reports in the years 2010 and 2012. With a few notable exceptions, I found that the inspector general's Audits were weak, ineffective, and wasteful—wasteful when we consider that we spend $100 million a year to produce them. Poor leadership is part of the problem, but there is still another driver; that is, the Department's broken accounting system. It allows fraud and waste to go undetected and unchecked. That is bad enough, but the lack of credible financial information makes it very difficult to produce hard-hitting audits. Auditors are forced to do audit trail reconstruction work to connect the dots on the money trails and, of course, that is very labor intensive, very time-consuming work.

Although the Department continues to spend billions to fix the busted accounting system, I am sorry to say it is still not working right. The Department cannot pass the Chief Financial Officers Act audit test. It is unable to accurately report on how the taxpayers' money is spent as it is required to do each year under that law. By comparison, every other Federal agency has passed that test. Why not the Department of Defense?

So long as the accounting system is dysfunctional, audits will remain weak and ineffective and the probability of rooting out much fraud and waste during sequestration is low—and then still continuing to waste $100 million that we spend on the inspector general's office.

While I am talking about the need for better audits, I would like to offer a word of encouragement to the Special Inspector General for Afghanistan Reconstruction, John Sopko. He is the head of SIGAR, which is the name for the Special Inspector General for Afghanistan, or SIGAR, for short. SIGAR is cranking out aggressive, hard-hitting audits, and I commend SIGAR for doing that—setting a good example. The audits I am about to discuss, by contrast, deserve darts, not laurels.

I first came to the floor to speak on this subject on November 14, 2012. At that point, I completed a preliminary review of seven red flags or potential problem areas that popped up on my radar screen. Since then, I have double-checked the facts. I have confirmed my preliminary observations. I did this by examining the official audit records known as work papers. So I will not walk the same ground again tonight. Instead, I will briefly summarize what I did, how I did it, what I found, why it is important, and offer some fixes for consideration.

To conduct this investigation, I had to examine literally thousands of documents. I could not have done it without the help and guidance of CPA-qualified government auditors. Evidence uncovered in the work papers were validated with interviews and written inquiries with knowledgeable officials. Together, these tell the story of what happened and of course it is not a pretty picture.

True, my report is nothing more than a snapshot in time, but if this snapshot accurately reflects the work being produced by the IG audit office, then we have big problems.

In a nutshell, this is what I found out: A CPA firm, Urbach Kahn & Werlin, which goes by UKW, had awarded an unblemished string of seven clean opinions on the central accounting agency's financial statements. Then the IG stepped in and took a 2-year snapshot for fiscal years 2008 and 2009. It was supposed to report on whether those statements and opinions met prescribed audit standards, but due to a series of ethical blunders, that job was never finished.

A third review was planned for 2010, but after the 2008–2009 fiasco, it was canceled, allowing DFAS—the Defense, Finance, and Accounting Service—it allowed DFAS to rack up another string of clean opinions through last year. All together, this work probably costs the taxpayers in excess of $20 million.

The work performed by DFAS in 2008 and 2009 was substandard. The outside audit firm rubberstamped DFAS's flawed practices using defective audit methods.

For its part, the inspector general was prepared to call foul on the CPA firm for substandard work but got sidetracked and then steamrolled by DFAS. The contract gave the IG preeminent oversight authority to accept or reject the firm's opinions. The whole purpose of the contract was to position the auditors to make that determination. If the firm's opinions met prescribed standards, they would be endorsed. If not, the IG would issue a nonendorsement report.

On both the fiscal year 2008 and 2009 audits, the record clearly indicates the IG's audit team determined that the firm's opinions did not meet prescribed standards. They did not merit endorsement. Though I cannot cite work papers to prove it, whistleblowers alleged that top management ordered them to endorse the 2008 opinion with this caveat: If known deficiencies were not corrected in the 2009 opinion, a nonendorsement was guaranteed. When the very same deficiencies popped up again—in other words, in 2009 as they did in 2008—the auditors prepared a hard-hitting nonendorsement report as promised. It was even signed. The transmittal letter was ready to go out the door.

The nonendorsement decision had been communicated to DFAS via email in unmistakable terms. In line with that decision and contract requirements, the IG took steps to cut off payment to the CPA firm based on advice of the inspector general's legal counsel.

The next step was to issue the nonendorsement report. But this is where the inspector general chickened out. In a power vacuum, DFAS moved swiftly to block the report with a blatant end-run maneuver to bypass independent oversight. So DFAS literally neutered independent oversight by the inspector general with two bold moves: On the

same day the IG's office notified DFAS in writing that a nonendorsement report would be forthcoming, DFAS unilaterally and proudly declared that it had earned a clean opinion and ordered that all disputed invoices be paid. This was an act of out-and-out defiance.

Next, it kicked the IG off the contract. Yes, my colleagues heard me right. The agency being audited literally kicked the inspector general—the oversight agency—clean off the oversight contract. In making this end-run maneuver, DFAS broke every rule in the audit book.

What happened was a frontal assault on the inspector general's oversight authority. The frontal assault was mounted by the agency being subjected to the audit and by an agency whose financial reports were found to be grossly deficient. In the face of such outright defiance, I would like to think that any inspector general would have stood up to the offending agency and held its ground and protected and defended its oversight prerogatives. That is the law—but not the Department of Defense inspector general.

Instead, the IG's knees buckled under pressure. The IG retreated before the onslaught. The IG caved and trashed the report. The IG rolled over and played possum, giving DFAS the green light to proceed full speed ahead.

The IG accepted these blatant transgressions without expressing one word of criticism, without expressing one concern, without raising one single question.

Other than a lone hotline complaint that disappeared down a black hole, no protest was ever lodged, no corrective action was ever proposed, and obviously no corrective action ever taken.

The inspector general's silence appeared to signal total acquiescence to a series of actions that undermine the integrity of the audit process, which is the basis for ferreting out waste, fraud and mismanagement and illegal activity.

For a Senator who watches the watchdogs, what I see is a disgrace to the entire inspector general community. The IG allowed DFAS to run roughshod over the contract, the IG Act, audit standards, and independent oversight. The audit firm probably got paid for the work that was never performed—payments that were alleged to be improper.

Instead of exposing poor practices and improper actions by both the accounting agency and the CPA firm, the Office of Inspector General allowed sacred principles to be trampled. It just kept quiet. It turned a blind eye to what was going on. It hunkered down. It tried to cover its tracks.

Two misguided acts set the stage for the collapse of oversight of these audits.

The problem began with the contract. At the insistence of the Department's chief financial officer and accounting agency, the IG agreed to a contractual arrangement that put DFAS—the target of the audit—in the driver's seat. This contract allegedly violated the IG Act and standing audit policy, according to the assistant IG who spoke out at that particular time.

To address this issue, a fragile waiver arrangement was crafted. It was supposed to address the legal issues and protect the Office of Inspector General's interests under the DFAS contract. All the parties involved agreed to abide by this questionable setup.

But being nothing more than an informal trust, it came unglued under the pressure and controversy generated by the nonendorsement decision.

Even the Office of Inspector General legal counsel voiced grave concerns about the fragile waiver arrangement. In his opinion, the terms of the contract ''transferred''—those words come from the Office of Legal Counsel—''transferred'' the Office of Inspector General oversight function to DFAS, the very component whose financial data was being subjected to the oversight. In his words—meaning the Office of Legal Counsel's words—the contract terms will leave the Office of Inspector General ''open to criticism on the Hill. . . . In two years some Senator will yell at us [about this]. If I had known about the arrangement,'' he said, ''I would have advised against it.''

Counsel's concerns were well-founded, and similar to a modern day Nostradamus, this prediction has come to pass.

The second problem was a failure of leadership at the top. When the inspector general's auditors reached the conclusion that the CPA firm's opinions did not measure up to prescribed standards, the current deputy IG for audit drove the final nail into that coffin.

The official audit records make it crystal clear. The deputy IG gave the fateful order: ''There will be no written report.'' This was a lethal blow. This is how the report got bottled up. True, it disappeared from public view. It got buried, and DFAS was promised it would never see the light of day; that is, until one of my investigators came along and dug it out of a pile of work papers. Here—for the benefit of my colleagues—here it is in my hand. I hold it up. It did not get buried like they thought it would get buried.

Once the deputy IG had smothered the report, DFAS knew it had the green light to bypass oversight with impunity.

All of this bungling could have harmful consequences.

First, compelling audit evidence, which undermined the credibility of the financial statements prepared by the Department's flagship accounting agency, was shielded from public exposure. The suppression of that evidence has helped to immortalize the myth of DFAS's clean opinions. It is so bad now that the myth is an inside joke. It is laughable, according to a former accountant. Here is what he said on the record to McClatchy News on November 22, 2013:

When I was there, DFAS would brag about getting a clean opinion. We accountants would just laugh out loud. Their systems were so screwed up.

If the output of the Defense Department's flagship accounting agency, which disburses over $600 billion a year is, indeed, laughable, then Pentagon money managers have another big problem. As that famous whistleblower Ernie Fitzgerald liked to say: ''It's time to lock the doors and call the law.''

Since the myth involves the reliability of data reported by the Department's central accounting agency, it has the potential of putting the Secretary of Defense's audit readiness initiative in jeopardy. DFAS's apparent inability to accurately report on its own internal housekeeping accounts for $1.5 billion—it is $1.5 billion that they have—casts doubt on its ability to accurately report on the hundreds of billions DOD spends each year. If the Department's central accounting agency cannot earn a clean opinion, then who in the Department can?

Second, the integrity and independence of the inspector general's audit process may have been compromised. If the independence of the audit process was, in fact, compromised, as my report suggests, then the Department's primary tool for rooting out waste and fraud could be disabled—at least it was in these cases.

If that did indeed happen, then it probably happened with the knowledge and silent acquiesce of senior officials in the IG's office, the institution that exists to root out fraud, waste, and abuse.

In simple terms, the watchdog appointed to expose waste—not only expose but stop fraud and waste—may have been doing some of it himself or herself. If true, it clearly demonstrates a lack of commitment on the part of senior management to exercise due diligence in performing its core mission.

Almost all of the key players allegedly responsible for the bungled audits still occupy top posts in the IG's audit office today. Surely, these officials did not act alone. This was a concerted effort. According to recent news reports, other higher-ups were allegedly involved. Senior IG officials must bear primary responsibility for this unacceptable and inexplicable failure of oversight. They could have, in fact, stopped it.

To address and resolve these issues, I made four recommendations in a letter recently sent to Secretary Hagel and the new Inspector General Rymer.

First, the Department of Defense CFO should pull the DFAS financial statements for the fiscal years 2008 and 2009 and remove those audit opinions from official records.

Second, the OIG needs to undertake an independent audit of DFAS's financial statements for fiscal year 2012 and determine whether those statements and the CPA firm's opinion meet prescribed audit standards. The fiscal year

2012 beginning account balances must also be verified. In response to my oversight, the inspector general has initiated what he called a postaudit review of DFAS's fiscal year 2012 financial statements. This is, in fact, a good move. But to ensure that it is done right this time, I asked the U.S. GAO to watchdog the inspector general's work. I want independent verification because last time there was none. This process will be completed next year.

Third, the inspector general should address and resolve any allegations of misconduct involving DFAS officials and make appropriate recommendations for corrective action.

Fourth, I am referring unresolved concerns regarding the conduct of IG officials to the Integrity Committee of the Council of the Inspectors General on Integrity and Efficiency for further review as provided under the IG Reform Act of 2008.

What happened here is almost beyond comprehension.

All of it happened under the IG's watchful eye. All of it probably happened with top-level knowledge. Most of it probably happened with top-level approval. Some of it was probably allowed to happen through tacit approval or silent acquiescence. All of it was bad for the integrity and independence of the audit process and the accuracy of financial information in the government's largest agency.

As I said a moment ago, the Department has a new IG, Jon Rymer. I hope he is a genuine junkyard dog who likes aggressive, hard-hitting audits. I hope Mr. Rymer will take a long, hard look at what happened and work with Secretary Hagel and others to find a good way to right the wrongs and get audits back on track. I know he can do it, and I stand ready to help him in any way I can. I want Mr. Rymer to know my door is open to him.

THE FARM BILL

Mr. President, I wish to talk about the farm bill, specifically about reforming payment limits for farm programs, something this Senate agreed to in a bipartisan way.

Beyond saving money, these reforms help ensure farm payments go to those for whom they were originally intended, small- and medium-size farms. In addition, the reforms include closing off loopholes so nonfarmers cannot game the system.

Supporters of the farm bill need to take a hard look at what challenges were presented last year to getting a bill done. We need to forge ahead knowing some tough decisions need to be made.

There are more reforms we need to make in programs such as food stamps, and they are reforms that can cut down on waste, fraud, and abuse in the program but also safeguard assistance to the people who actually need it.

While I support closing loopholes in the food stamp program, I believe the farm bill should also close loopholes for farm programs that are so absurd they are just so obvious.

As we move forward on finalizing a new farm bill, I wish to state clearly that sections 1603 and 1604 relating to the farm payments—which are in both the House farm bill and the Senate farm bill—should stay in that bill. There should be a ''do not stamp'' on those provisions under negotiation now between the House and Senate. Most important, for House conferees, they should remember that these provisions were put on the floor of the House of Representatives in an amendment sponsored by Congressman FORTENBERRY of Nebraska, with an overwhelming vote in the House of Representatives. So this is a case of where the majorities of both bodies support these provisions. Yet they are under attack by House conferees.

These farm payment reforms strike a needed balance of recognizing the need for a farm safety net, while making sure we have a defensible and responsible safety net. In case there is any doubt, we do need a farm program safety net. For those who argue we do not need a safety net for farmers, I argue they do not understand the dangers to a Nation which does not produce its own food.

For all the advances in modern agriculture, farmers are still subject to conditions out of their control. While farmers need a safety net, there does come a point where a farmer gets big enough that he can weather tough times without as much assistance from the government. Somehow, though, over the years, there has developed this perverse scenario where big farmers are receiving the largest share of the farm program payments.

We now have the largest 10 percent of the farmers receiving 70 percent of those farm payments coming out of the Federal Treasury. There is nothing wrong with farmers growing an operation bigger. But the taxpayers should not be subsidizing large farming operations to grow even larger, making it very difficult for young farmers to buy land or to rent land to get into the operation.

By having reasonable caps on the amount of farm program payments any one farmer can receive, it helps ensure the program meets the intent of assisting small- and medium-sized farmers through tough times.

My payment reforms essentially say that we will help farmers up to 250,000 per year, but then the government training wheels come off. Those new caps will also help encourage the next generation of rural Americans to take up farming. I am approached time and again about how to help young people get into farming.

When large farmers are able to use farm program payments to drive up the cost of land and rental rates, our farm programs end up hurting those they are intended to help. It is simply good policy to have a hard cap on the amount a farmer or farm entity can receive in farm program payments.

While both bodies of Congress have decided to cap farm payments, crop insurance is still available to large operations, no limits on indemnity. Section 1603 and 1604 which I authored and which Congressman FORTENBERRY authored, in our current farm bill, set the overall payment caps at $250,000 for a married couple.

In my home State of Iowa, many people say that is still too high. On the other hand, other farmers in other parts of the country say it is way too low. But I recognize agriculture can look different around the country. So this is a compromise. Just as important, however, to setting a hard cap on payments is closing loopholes that have allowed nonfarmers to game the farm program. The House and Senate farm bills also end the ability of nonfarmers to abuse what is known as the actively engaged test. In essence, the law says one has to be actively engaged in farming to qualify for farm payments.

Is that not common sense? However, this has been exploited by people who have virtually nothing to do with farming or with a farming operation and yet receive payments from the farm program. Not citing myself, but the Government Accountability Office issued a report I released in October outlining how the current actively engaged regulations are so broad that they essentially are unenforceable. Those comments came from the USDA employees who administer the program.

The report illustrated that one farming entity had 22 total members of which 16 were deemed contributing ''active personal management only'' to the farm. What does ''active personal management only'' mean? That means they are becoming eligible for farm programs because of one of the eight overly broad and unenforceable eligibility requirements that currently exist. More simply put, they likely are not doing any labor and are nothing more than a participant on paper to allow the entity to get more government payment.

Our Nation has over a $17 trillion debt. We cannot afford to simply look the other way and let the people abuse the farm safety net. I mentioned earlier how we need to assess some of the challenging areas of farm policy as we look to pass a 5-year farm bill. Some tough decisions need to be made.

However, my reforms to payment limits do not pose a tough decision. They are common sense. They are necessary reforms that are included in both the House and Senate versions of the farm bill. I wish to take this opportunity to thank Senator STABENOW, the chairman of our Senate committee, for fighting for these Senate provisions. You see, these provisions were part of the Senate bill, representing a majority of the Senate.

More important, these same provisions were added on the House floor by Congressman FORTENBERRY of Nebraska by an overwhelming majority. So Senator STABENOW has the high