

Of course, parties subject to disciplinary proceedings have no incentive to consent to publicizing their alleged wrongdoing and thus these proceedings typically remain cloaked behind a veil of secrecy. In addition, the Board cannot publicize the results of its disciplinary proceedings until after the appeals process has been completely exhausted, which can often take several years.

Concealing PCAOB disciplinary proceedings from the public creates a lack of transparency that invites abuse and undermines the Congressional intent behind the PCAOB, which was to shine a bright light on auditing firms and practices, and to bolster the accountability of auditors of public companies to the investing public.

Over the years, some bad actors have used this loophole to shield themselves from public scrutiny and accountability. Former PCAOB Chairman James Doty repeatedly stated in testimony provided to both the Senate and House of Representatives that the secrecy of the proceedings “has a variety of unfortunate consequences” and that such secrecy is harmful to investors, the auditing profession, and the public at large.

For example, an accounting firm continued to issue no fewer than 29 additional audit reports on public companies without those companies knowing that it was subject to a PCAOB disciplinary proceeding. Disturbingly, these investors and the public company clients of that audit firm were deprived of important information about the proceeding against the firm and the substance of any violations. There are other critical reasons why the Board’s enforcement proceedings should be open and transparent.

First, the incentive to litigate cases in order to shield conduct from public scrutiny as long as possible frustrates the process and requires both litigants and the PCAOB to expend needless resources.

Second, agencies such as the SEC have found that open and transparent disciplinary proceedings can be valuable because they inform peer audit firms of the type of activity that could lead to enforcement action by the regulator. In effect, transparent proceedings can serve as a deterrent to misconduct because of a perceived increase in the likelihood of “getting caught.” Accordingly, the audit industry as a whole would also benefit from timely, public, and non-secret enforcement proceedings.

Our bill will make hearings by the PCAOB, and all related notices, orders, and motions, transparent and available to the public unless otherwise ordered by the Board. This would more closely align the PCAOB’s procedures with those of the SEC for analogous matters.

Increasing transparency and accountability of audit firms subject to PCAOB disciplinary proceedings bolsters investor confidence in our financial markets

and better protects companies from problematic auditors. I hope our colleagues will join Senator GRASSLEY and me in supporting this legislation to enhance transparency in the PCAOB’s enforcement process.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 174—EXPRESSING SUPPORT FOR THE DESIGNATION OF THE WEEK OF JUNE 1, 2019, THROUGH JUNE 9, 2019, AS “NATIONAL FISHING AND BOATING WEEK”

Mr. WICKER (for himself and Mr. PETERS) submitted the following resolution; which was referred to the Committee on Commerce, Science, and Transportation:

S. RES. 174

Whereas more than 141,600,000 people in the United States go boating each year, including approximately 71,100,000 adults and 70,500,000 children;

Whereas, in 2018, the recreational boating industry contributed an estimated \$170,300,000,000 to the national economy in direct, indirect, and induced spending, supporting more than 35,000 businesses and 691,000 direct and indirect jobs in the United States;

Whereas the Bureau of Economic Analysis of the Department of Commerce estimated that recreational boating and fishing accounted for \$36,900,000,000 of real gross output in the United States in 2016;

Whereas 95 percent of boats sold in the United States are made in the United States;

Whereas there are approximately 1,300 active marine manufacturers in the United States, using materials and services contributed from all 50 States;

Whereas boaters are stewards of the environment, contributing approximately \$600,000,000 in excise taxes annually to the Sport Fish Restoration and Boating Trust Fund, which funds habitat conservation and restoration efforts, preserving the natural resources of the United States for future generations; and

Whereas boating provides opportunities for families to be together, appeals to all age groups, and has a beneficial effect on the physical fitness and scholastic performance of those who participate: Now, therefore, be it

Resolved, That the Senate—

(1) supports the designation of the week of June 1, 2019, through June 9, 2019, as “National Fishing and Boating Week”; and

(2) recognizes that the recreational boating community and the boating industry of the United States should be commended for their numerous contributions to the economy of the United States, the well-being of United States citizens, and responsible environmental stewardship of water resources of the United States.

SENATE RESOLUTION 175—SUPPORTING INCREASED AWARENESS OF SEPSIS AND THE IMPORTANCE OF EARLY DIAGNOSIS AND APPROPRIATE INTERVENTION

Ms. BALDWIN (for herself and Mr. BLUNT) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 175

Whereas sepsis is a medical condition resulting from an immune system response to an infection;

Whereas the overwhelming response of the immune system to an infection can rapidly lead to tissue damage, organ failure, and death;

Whereas more than 1,700,000 individuals in the United States develop sepsis each year;

Whereas more than 270,000 individuals in the United States die from sepsis each year, which is more than the number of individuals who die from prostate cancer, breast cancer, and HIV/AIDS combined;

Whereas the Centers for Disease Control and Prevention estimates that 1 in 3 patients who die in a hospital have sepsis;

Whereas, according to the Agency for Healthcare Research and Quality, sepsis is the most common diagnosis for inpatient hospital stays in the United States;

Whereas sepsis is the most expensive condition treated in hospitals in the United States, costing more than \$24,000,000,000 each year;

Whereas sepsis is the number 1 cause of hospital readmissions, generating more than \$2,000,000,000 in costs annually;

Whereas more than 80 percent of septic patients are septic upon admission to the hospital;

Whereas mortality rates from septic shock increase by up to 8 percent for every hour that treatment is delayed;

Whereas rapid diagnosis and treatment can prevent up to 80 percent of fatalities from sepsis; and

Whereas the combination of early detection of sepsis and appropriate interventions can significantly improve the chances of survival for patients with all types of sepsis: Now, therefore, be it

Resolved, That the Senate—

(1) is committed to increasing awareness of sepsis and encouraging the education of patients, families, health care professionals, and government agencies on the critical importance of early diagnosis as the key for patients to survive sepsis; and

(2) supports innovative public-private partnerships and the pursuit of innovative financing tools, incentives, and other mechanisms to accelerate the pursuit of improved early detection and appropriate intervention for patients with sepsis.

SENATE RESOLUTION 176—CONDAMNING THE TERRORIST ATTACKS ON CHRISTIAN WORSHIPPERS IN SRI LANKA ON EASTER SUNDAY, APRIL 21, 2019, AND STANDING WITH THE GOVERNMENT OF SRI LANKA TO ENCOURAGE THE PROTECTION AND PRESERVATION OF RELIGIOUS LIBERTIES

Mr. HAWLEY (for himself, Mr. COTTON, Mr. BLUNT, Mrs. BLACKBURN, Mr. ROBERTS, Mr. CRAMER, Mr. RUBIO, and Mr. PERDUE) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 176

Whereas, on the morning of April 21, 2019, Easter Sunday, 7 Islamist suicide bombers carried out coordinated attacks on—

(1) the Shrine of St. Anthony Church in Colombo, Sri Lanka;

(2) St. Sebastian’s Church in Negombo, Sri Lanka;

(3) Cinnamon Grand Hotel in Colombo, Sri Lanka;

(4) Zion Evangelical Church in Batticaloa, Sri Lanka;

(5) a guest house near the National Zoo of Sri Lanka; and

(6) a housing complex in Dematagoda, Sri Lanka;

Whereas more than 250 people were killed and more than 500 people were injured in the attacks;

Whereas the attackers acted in the name of National Thowheeth Jama'ath (referred to in this preamble as "NTJ"), a local Islamist group that had previously attacked Buddhist monks and statues;

Whereas NTJ has ties to global Islamist terrorist organizations and subscribes to an intolerant Wahabi ideology that condones violence against non-Muslims and fellow Muslims; and

Whereas the Wall Street Journal has reported that, according to SITE, a terrorist-monitoring firm, on Tuesday, April 23, 2019, the Islamic State released a video claiming responsibility for the attacks, stating that "the executors of the attack that targeted citizens of coalition states and Christians in Sri Lanka two days ago were Islamic State fighters": Now, therefore, be it

Resolved, That the Senate—

(1) condemns the April 21, 2019, terrorist attacks in Sri Lanka as—

(A) targeted principally against Christians because of their faith, on their holy day of Easter, during their Easter prayers; and

(B) perpetrated by radical Islamist terrorists acting in the name of a hateful radical Islamist ideology;

(2) considers the April 21, 2019, terrorist attacks to be an attack on—

(A) all Christians and members of all faiths in Sri Lanka and around the world; and

(B) the basic human liberty of freedom of religion;

(3) stands with the Government of Sri Lanka in bringing peace and security to the citizens of Sri Lanka, particularly the religious communities of Sri Lanka; and

(4) calls on Sri Lanka and all governments—

(A) to protect the freedom of religion, at home and abroad; and

(B) to partner with the United States in advancing security and freedom.

SENATE RESOLUTION 177—EX-PRESSING SUPPORT FOR THE DESIGNATION OF APRIL 30, 2019, AS "NATIONAL ADULT HEPATITIS B VACCINATION AWARENESS DAY"

Ms. HIRONO (for herself and Mr. KING) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 177

Whereas as many as 2,200,000 individuals in the United States are chronically infected with hepatitis B, and as many as 3% of those individuals are unaware of the infection;

Whereas hepatitis B is a viral infection of the liver that is transmitted via infected blood and other bodily fluids, including through—

(1) mother-to-child transmission; and

(2) injection drug use;

Whereas individuals with chronic diseases, such as diabetes, HIV, hepatitis C, and chronic liver disease, and individuals on hemodialysis, are at an increased risk for hepatitis B co-infection;

Whereas there is no cure for hepatitis B, and individuals with chronic hepatitis B require lifelong medical care;

Whereas chronic hepatitis B is a common cause of liver cancer;

Whereas 1 in every 4 individuals with unmanaged chronic hepatitis B will develop liver cancer, cirrhosis, or liver failure, with liver cancer having a 5-year survival rate of only 18 percent in the United States;

Whereas safe and highly effective vaccines to protect against hepatitis B are available;

Whereas, in accordance with universal childhood hepatitis B vaccination recommendations in the United States, infants and children in the United States have routinely been vaccinated against hepatitis B since the 1990s;

Whereas the hepatitis B vaccine, which is 95 percent effective and was the first anticancer vaccine to be developed, is projected to prevent 310,000,000 cases of hepatitis B worldwide from 1990 to 2020;

Whereas only 25 percent of adults in the United States are vaccinated against hepatitis B;

Whereas the number of reported acute hepatitis B cases increased by 20 percent nationwide in 2015;

Whereas, as a result of the opioid epidemic, there have been significant regional increases in acute hepatitis B cases in the United States, including—

(1) a reported 729 percent increase from 2015 to 2017 in Maine;

(2) a reported 114 percent increase from 2009 to 2013 in Kentucky, West Virginia, and Tennessee;

(3) a reported 78 percent increase in 2017 in southeastern Massachusetts; and

(4) a reported 62 percent increase from 2012 to 2016 in North Carolina;

Whereas, according to the Centers for Disease Control and Prevention, hepatitis B is 50 to 100 times more infectious than HIV, and 5 to 10 times more infectious than hepatitis C; and

Whereas there are significant opportunities, particularly within the setting of the opioid epidemic, to prevent new hepatitis B infections, and thereby reduce the incidence of liver cancer and cirrhosis, through efforts to—

(1) increase adult hepatitis B vaccination; and

(2) maintain childhood hepatitis B vaccination; Now, therefore, be it

Resolved, That the Senate—

(1) supports the designation of April 30, 2019, as "National Adult Hepatitis B Vaccination Awareness Day";

(2) recognizes the importance of providing support and encouragement—

(A) for all individuals to be tested for hepatitis B;

(B) for individuals susceptible to infection to be vaccinated against hepatitis B; and

(C) for individuals diagnosed with hepatitis B to be linked to appropriate care; and

(3) in order to reduce the number of new hepatitis B infections and hepatitis B-related deaths, encourages a commitment to—

(A) increasing adult hepatitis B vaccination rates;

(B) maintaining childhood hepatitis B vaccination rates; and

(C) promoting provider and community awareness of adult hepatitis B vaccination.

SENATE RESOLUTION 178—RECOGNIZING AND SUPPORTING THE GOALS AND IDEALS OF NATIONAL SEXUAL ASSAULT AWARENESS AND PREVENTION MONTH

Mrs. FEINSTEIN (for herself, Ms. ERNST, and Mr. GRASSLEY) submitted the following resolution; which was re-

ferred to the Committee on the Judiciary:

S. RES. 178

Whereas the Senate is committed to the awareness, prevention, and deterrence of sexual violence affecting individuals in the United States;

Whereas, according to the Department of Justice and the Department of Health and Human Services, an estimated 399,861 individuals, including victims under 18 years of age, in the United States experienced sexual violence during 2017;

Whereas, according to the National Crime Victimization Survey, between 2007 and 2017, approximately—

(1) 3,018,600 women were victims of rape and sexual assault; and

(2) 453,200 men were victims of rape and sexual assault;

Whereas, according to the 2017 Child Maltreatment Report of the Department of Health and Human Services, in 2017, child protective services agencies substantiated 58,114 cases of sexual abuse of children under 18 years of age;

Whereas, in fiscal year 2018, the Department of Justice reported 9,100 State and local arrests of individuals charged with online sexual victimization of children under 18 years of age;

Whereas, according to the Rape, Abuse & Incest National Network (commonly known as "RAINN"), an individual is sexually assaulted every 92 seconds in the United States, but for every 1,000 rapes committed in the United States, on average only—

(1) 330 rapes are reported to law enforcement agencies;

(2) 59 reported rape cases lead to an arrest;

(3) 10 rape cases are referred for prosecution;

(4) 6 rape cases lead to a felony conviction; and

(5) 5 convicted rapists are sentenced to some form of incarceration;

Whereas, according to the National Crime Victimization Survey, between 2013 and 2017, an average of only 33 percent of rapes or sexual assaults in the United States were reported to law enforcement agencies;

Whereas studies have suggested that the rate at which American Indians and Alaska Natives experience sexual violence is significantly higher than for other populations in the United States;

Whereas, according to the Centers for Disease Control and Prevention, nearly 1 in 5 women, or 18.3 percent, and 1 in 71 men, or 1.4 percent, surveyed in the United States in 2010 experienced a rape or attempted rape at some time in their lives;

Whereas, according to the Centers for Disease Control and Prevention, more than 1/2 of all female rape victims reported being raped by an intimate partner;

Whereas sexual violence is a burden for many individuals who serve in the Armed Forces, and the Department of Defense estimates that approximately 14,900 members of the Armed Forces experienced some form of sexual assault during 2016;

Whereas sexual assault does not discriminate on any basis and can affect any individual in the United States;

Whereas sexual violence may take many forms, including acquaintance, stranger, spousal, and gang rape, incest, child sexual abuse, child sexual exploitation, elder sexual abuse, sexual abuse and exploitation of disabled persons, commercial sex trafficking, sexual harassment, and stalking;

Whereas, according to the National Alliance to End Sexual Violence, in addition to immediate physical and emotional costs, sexual assault can have numerous adverse