

sustainability problems, and where China is a dominant creditor in the key position to address these problems.”

The World Bank, again using American tax dollars, should not be lending to wealthy countries that violate the human rights of their citizens and attempt to dominate weaker countries through their loans, whether it is done for military reasons or for economic reasons.

The State-Foreign Operations appropriations bill contains funding and authorization for a large capital increase for the World Bank. In other words, what I just said—the Senate is going to be facing this issue. I have developed an amendment to this bill that would insert language requiring the U.S. representative to the World Bank to work to defeat any project in a country that has reached the World Bank’s own “graduation threshold” and, secondly, that is designated by the State Department as a “country of particular concern for religious freedom” or is on the watch list for such designation. Both of those would include China and Russia at this point. Countries with broadly documented violations of international norms, human rights, and religious freedoms should not be given the privilege of accessing preferential loans that then limit access to other countries in need.

In other words, the second largest economy in the world—China—by getting loans from the World Bank at the same time they violate the human rights of their people—developing countries that need the loans and resources are not getting them because they are going to the wealthy nations.

DEFENSE APPROPRIATIONS

Mr. President, now to my second and last issue of the day, I want to report on the Pentagon’s most recent audit. Unfortunately, I don’t come with tidings of comfort and joy. Instead, I come with tidings of bad news. The Department of Defense has flunked another test of fiscal fitness yet again.

Last year, Congress authorized more than \$700 billion for the Department of Defense. That is a heck of a lot of money. That is why it is a big deal that the Pentagon is unable to account for the hundreds of billions of taxpayer dollars it spends from one year to the next year.

Every dollar that Congress approves for the Defense Department is crucial for our national security. We must ensure that America’s sons and daughters in uniform are well paid and well equipped to defend our great country. That is why I work tirelessly to hold the Pentagon accountable.

The good news is, I am Iowa-stubborn. As a taxpayer watchdog, I won’t let go of this bone until I see results.

There is always bad news after you announce good news, so the bad news is that the Pentagon’s books are a big fiscal mess. In fact, the Defense Department is the very last Federal agency to comply with a Federal law—decades old—requiring an annual audit.

It took 28 years after Congress enacted a law requiring every Federal agency to conduct an annual audit for the Pentagon to get its ducks in a row. Unfortunately, the results are not what they are quacked up to be.

As required by the 1990 Chief Financial Officers Act, the bean counters at the Department of Defense disclosed their financial assessments for fiscal year 2019 to the Office of Inspector General, and then the IG deployed 1,400 auditors to 600 sites around the world. These 1,400 auditors at 600 different sites surveyed \$2.9 trillion in assets and tallied \$2.8 trillion in liabilities. After spending \$1 billion to conduct this audit, the Department of Defense inspector general was unable to issue a clean opinion, and that is the goal we seek.

Just like other Departments can get clean opinions, why can’t the Defense Department do so? The case is that year after year, the Pentagon is unable to account for tax dollars coming in and tax dollars going out.

Let me clarify for everyone listening just what happens when big spenders aren’t held accountable. Tax dollars are ripe for wrongdoers to harvest, and in the sprawling bureaucracy that we call the Defense Department, with bases and contractors stationed around the globe, Pentagon spending is vulnerable to waste, fraud, and abuse.

As a Pentagon watchdog, I have approached this podium nearly 50 times over my years of service here in the Senate to continually call attention to this wasteful spending by the Department of Defense. At the same time, I haven’t avoided calling attention to wasteful spending in any agency of the Federal Government, but the Department of Defense has gotten the majority of my attention. During this period of time, I have written countless oversight letters and launched scores of investigations. I have encouraged my colleagues to ramp up their oversight work so we can work together to fix what is broken.

The top dogs at the Pentagon have undertaken countless reform efforts, so I am not saying they don’t recognize it and try to do something about it, but after all these decades, they have not succeeded.

At the same time, besides undertaking countless reform efforts, they have issued endless promises. They have testified that real solutions are underway. Yet the results of the fiscal 2019 audit leaves this Iowa Senator underwhelmed. Tax dollars are still leaking through the Pentagon ledgers like a sieve. The plumbing is broken. When the fiscal faucets are cranked wide open, at full throttle, with no internal controls welded in place to prevent leaking, tax dollars are flushed down the drain.

Over many years of oversight, dozens of top dogs at the Defense Department and the top brass of U.S. military have come to my office to offer explanations for wasteful spending, particularly

after the Pentagon is on the receiving end of unflattering headlines. They have polished their skills when it comes to dodging tough questions posed by my oversight letters. They are also well prepared to rationalize hundreds of billions of dollars for their budget.

It is entirely reasonable and the responsibility of each of our lawmakers, including this one, to expect that they also have the ability to show us where the money goes. I have approached dialogue with our Nation’s military leaders in good faith, but time and again, I have been disappointed. The Defense Department’s inability or unwillingness to make necessary and overdue changes is quite unacceptable. The buck stops here, of course. As representatives of the American people, we owe it to our constituents.

The Defense Department is the largest Federal agency. Over time, bureaucrats get wrapped up in a culture of go along to get along. Some insiders take the brave step to blow the whistle on waste, fraud, and abuse; however, many are afraid to follow suit. That is why it is so important to inject a dose of reality into that swamp.

What is really needed is a massive transfusion to change the mindset. We have a lot of history, so let me remind my colleagues, Washington is an island surrounded by reality, and when it comes to fiscal responsibility, the Pentagon operates on its own special fantasy island. That is why Congress can’t rubberstamp the Defense Department’s budget with no accountability for how the money is spent.

Every time a new defense authorization funding bill is due in Congress, military leaders speak to the ever-changing threats facing our country. Those same military leaders plead for additional funding to defend our Nation, fight our enemies, and protect our interests abroad. Those military leaders discuss the growing threat of cyber attacks, aging and obsolete equipment, and say that cuts to their budget would hurt our men and women in uniform.

National defense, as we all know, is the No. 1 priority of the Federal Government under the Constitution, so Congress is understandably reluctant to deny money that military leaders say they need. That, in turn, is the reason earning a clean audit is shoved to the back burner at the Defense Department.

Congress and the Pentagon need to reach an understanding. Fiscal accountability and military readiness are not mutually exclusive. It is not an either/or scenario. Earning a clean bill of fiscal health would strengthen military readiness and boost support for necessary increases to defense spending in Congress and among the American people.

Money somehow seems to simply get lost at the Defense Department. It is unreasonable to concede that it is OK for military inventory to vanish into thin air. It boils down to sloppy bookkeeping and antiquated accounting

systems that can't generate reliable transaction data.

The problem starts at the top and filters down throughout the five quarters of the Pentagon. Let's consider the recent debacle with the TransDigm Group. In February, the Defense Department's Office of Inspector General released a report on spare parts that the Pentagon purchased from TransDigm. The result of that report exposed the rinse-and-repeat fiscal shenanigans corroding the accounting systems at the Pentagon. In the report, the IG analyzed 113 contracts between January 2015 and January 2017. It reviewed 47 spare parts the Defense Department purchased from TransDigm. In that window of time of only 2 years, TransDigm overcharged the Defense Department by more than \$16 million.

I will go out on a limb and suggest that Americans would rather spend \$16 million for the Defense Department on our men and women in uniform rather than overpaying for spare parts rip-offs to a defense contractor.

Congress can't sign blank checks to the Defense Department. We must work to ensure every dollar is present and accounted for. The Nation's strongest military in the world is managed by a Defense Department where taxpayer dollars seem to vanish without explanation, without receipts, and without accountability. Over the years, I have collected a laundry list of Pentagon waste, fraud, and abuse from \$436 hammers to \$640 toilet seats, \$117 soap dish covers, and \$999 pliers. Most recently, I have exposed \$1,200 reheatable coffee cups and \$14,000 toilet seat lids. The dirty laundry just keeps piling up, and at the same time it is piling up, it is soaking the taxpayer.

These wasteful expenditures represent just the tip of an iceberg. The simple truth is the Defense Department can't keep track of or doesn't seem to care where tax dollars are spent. Internal controls are weak and, in some cases, nonexistent. That has been reinforced by this second audit for which the Department of Defense inspector general can't give a clean audit.

For a second time, I would suggest that what the law of 28 years ago tries to accomplish is that every Department get a clean audit—a clean opinion on their audit. Let me repeat for a second time that the Defense Department is the only agency of the Federal Government that can't do that. The Defense Department, repeating again, is the only agency that hasn't been able to deliver a clean audit, despite spending billions of dollars to modernize its accounting system. All of that investment hasn't produced better systems.

No one except me and a few others ever talk about this, but it needs to be talked about and talked about a lot more, and it needs to be talked about in a deliberate way and very often. Congress can't allow the Defense Department to sweep this issue under the rug year after year.

The TransDigm fiasco is just one very small example, even though it cost the taxpayers a lot of wasted dollars. Price gouging has been going on for years at the expense of the taxpayer and military readiness. Top-level managers know all about what I am talking about, but they aren't doing a doggone thing to fix it. People must be held accountable for missing receipts, for lost financial information, for wasteful spending approvals, for questionable contracting agreements, and every other abuse of power that leads to more taxpayer dollars being squandered.

American households across the country scrutinize their spending and keep tabs on their bills. The Defense Department should approach spending no differently. That is why I pushed for an amendment to the latest Defense authorization bill that would have required the Pentagon to keep better track of its contracts and to make sure they do make reports to the Congress. While this amendment was ultimately not included in the bill, I want my colleagues to know that I am going to continue to push for more accountability.

Throughout my years of oversight, the Pentagon officials have claimed they want to reverse the cycle of cost overruns; they want to clean up their books; and they want to hold people responsible. Yet it never seems to happen. Although I am encouraged by the conversations I have had so far with new Defense Secretary Esper, the proof is in the pudding. From one administration to the next, it has been the same story. Business goes on as usual.

From the top of the chain of command to the rank and file, there is a pervasive mindset that assumes no one is watching over them and that no one cares. For four decades, this Senator has been watching, and this Senator cares. I am disgusted each time I discover another example of wasteful spending.

So I am here this very day, as I have been dozens of times before in my service in the Senate, to ask my colleagues in both the Senate and House of Representatives to join me in a crusade to stop wasteful spending at the Defense Department. There is a saying that goes something like this: no guts, no glory. Well, wasteful spending is gutting our military readiness and goring the taxpayers. There is no glory in that, and people might wonder then, why does this Senator bother?

I have fought fiscal mismanagement at the Defense Department for these many decades. I have launched investigation after investigation and come to the floor of the Senate to talk until I am blue in the face. Billions of dollars have been poured into a decades-long effort to right the fiscal ship at the Defense Department. The Pentagon has shelled out billions for several hundred partial orders, two complete audits, and endless technology updates to modernize its IT and accounting sys-

tems. Yet no one can tell us when, if ever, a clean audit might be possible. How can that be? After nearly 30 years of effort, there is no solution.

The Department of Defense can develop the most advanced weapons systems in the world, but it can't seem to deploy something as simple and common as an accounting system that is capable of capturing payment transactions and generating reliable fiscal and financial data. That is why it is a cakewalk for crooks to rip into the Pentagon's money sack from both ends and use a front end loader to freeloading their way through this money pit.

Without a clean audit on the foreseeable horizon, there is no evidence to catch anyone's hands in the Pentagon cookie jar. The only way we will root out fraud and wasteful spending is by knowing where the money is being spent.

That brings me back to square one as I finish. We need a clean audit and a reliable accounting system. As I mentioned earlier, I am Iowa stubborn, and, by God, I am willing to work with my colleagues and go toe-to-toe with any administration, Republican or Democrat. I will work as long as it takes for us to see eye to eye to hold the Defense Department accountable once and for all.

I yield the floor.

The PRESIDING OFFICER (Mr. BRAUN). The Senator from Maryland.

UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE

Mr. CARDIN. Mr. President, I rise to commemorate the United Nations Framework Convention on Climate Change 25th Conference of the Parties, or COP25, which is taking place in Madrid until December 12 this year. I do so despite the cloud cast by President Trump's announcement of his intention to withdraw the United States from the Paris Agreement.

The Paris Agreement is a landmark effort to reduce global greenhouse gas emissions in an effort to limit the global temperature increase in this century to 2 degrees Celsius above preindustrial levels while pursuing means to limit the increase to 1.5 degrees.

The COP meetings now routinely represent the largest multilateral diplomatic events in the world. This year's conference is designed to take the next critical steps in the U.N. climate change process. Following agreements on the implementation guidelines of the Paris Agreement COP24 in Poland last year, a key objective is to complete several matters with respect to the full operationalization of the Paris climate change agreement.

Article 28 of the Paris Agreement specifies that after joining, no country can withdraw for 3 years, after which a 1-year waiting period must occur before withdrawal takes effect. The Trump administration recklessly filed withdrawal documents on November 4, 2019, making November 4, 2020, the earliest possible date the United States can be out of the agreement.