

[DISCUSSION DRAFT]

118TH CONGRESS
2D SESSION

H. R. ||

To direct the Secretary of Defense to ensure that the audit of the financial statements of the Department of Defense for fiscal year 2024 is conducted using technology that uses artificial intelligence, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. SCHWEIKERT introduced the following bill; which was referred to the Committee on ■■■■■■■■■■■■■■■■■■■■

A BILL

To direct the Secretary of Defense to ensure that the audit of the financial statements of the Department of Defense for fiscal year 2024 is conducted using technology that uses artificial intelligence, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. USE OF TECHNOLOGY USING ARTIFICIAL IN-**
2 **TELLIGENCE TO FACILITATE AUDIT OF THE**
3 **FINANCIAL STATEMENTS OF THE DEPART-**
4 **MENT OF DEFENSE FOR FISCAL YEAR 2024.**

5 (a) **DEVELOPMENT OF AI TECHNOLOGY FOR AU-**
6 **DITS.**—The Under Secretary of Defense (Comptroller), in
7 consultation with the Inspector General of the Department of
8 Defense, shall develop technology that uses artificial intel-
9 ligence for the purpose of facilitating audits of the finan-
10 cial statements of the Department.

11 (b) **USE OF TECHNOLOGY.**—The Secretary of De-
12 fense shall ensure that—

13 (1) the audit of the financial statements of the
14 Department of Defense for fiscal year 2024, as re-
15 quired under section 240a of title 10, United States
16 Code, is performed using the technology developed
17 under subsection (a); and

18 (2) the technology developed under subsection
19 (a) is used to accelerate the retirement of older fi-
20 nancial management systems used by the Depart-
21 ment without compromising essential controls or
22 generally accepted Government auditing standards.

23 (c) **TREATMENT OF SURPLUS FUNDS.**—Any amounts
24 identified in such audit as being surplus to the needs of
25 the Department of Defense by reason of future valuation
26 and accounting errors shall be rescinded and deposited in

1 the General Fund of the Treasury to be used for deficit
2 reduction.

3 (d) BRIEFING.—Not later than 180 days after the
4 date of the enactment of this Act, the Secretary shall pro-
5 vide to the Committees on Armed Services of the Senate
6 and House of Representatives a briefing on—

7 (1) the progress of the audit of the financial
8 statements of the Department of Defense for fiscal
9 year 2024; and

10 (2) the technology developed pursuant to sub-
11 section (a).