

money. All they have to do is sign them up. And that is what they are doing with these sponsorships.

After the article was published, I wrote to Secretary Ash Carter—Department of Defense—to ask him to take action. The University of Phoenix reportedly is in clear violation of Executive orders limiting the access of these schools to our men and women in uniform. The Department of Defense has confirmed to me they have opened an inquiry into the matter.

During the Senate's reconsideration of the National Defense Authorization Act, I filed an amendment to require the Department to post information on Federal and State investigations and lawsuits against schools on its online education resources for servicemembers.

As part of the Tuition Assistance Program, the Department of Defense has created what it calls TA DECIDE. This allows servicemembers to find information about specific schools when deciding where to use their tuition assistance benefits. It includes information such as the graduation and default rates. Do you know why? Because once that servicemember has used up that GI bill, it is gone. If they waste it on one of these for-profit colleges and universities that give them little or nothing for their GI bill, they do not get a second chance.

Of course, servicemembers need access to this information. Publicly traded companies such as the University of Phoenix have to disclose the information to the SEC when they are under investigation. Members of the military should know that, as well as the general public. It only makes sense.

My amendment wasn't taken up during the Senate's debate, but last week 12 Senators joined me in writing Secretary Carter. This commonsense step to ensure better information for servicemembers about their education options is one the Department of Defense needs to make.

I also want to say a word about another for-profit college that is notorious for its exploitation of students—Ashford University. Ashford University first came to my attention when former Senator Tom Harkin of Iowa had an investigation. He took a look at this so-called university in his home State of Iowa. Do you know what he found? He found they had purchased a small Catholic girls college, purchased their accreditation, and then reopened it under the name "Ashford University." Do you know how many faculty members there were at Ashford? One faculty member for every 500 students. It wasn't a real university; it was an online scam. They announced last week they are closing down their campus in Iowa. What a heartbreak that must be for the people of Iowa—to lose such a stalwart higher education citizen. That is the reality.

I have run into students in Illinois who said they had just graduated from college.

I said: Where did you go?

They said: Ashford.

And I thought, oh my goodness. What a disappointment. You have wasted your time and your money, you are deep in debt, and that diploma, sadly, is worth very little.

The tide is turning against the for-profit colleges and universities. The question is whether this Senate, this Congress, this government will step up once and for all and defend those young men and women who are wasting their time and money and taxpayer dollars—and in many cases GI bill benefits—on these worthless for-profit schools.

It is time for us to wake up to this reality. I am glad to see this industry is finally facing its day of reckoning.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Massachusetts.

#### SCHEDULES THAT WORK ACT

Ms. WARREN. Mr. President, I come to the Senate floor today to talk about something that has been bothering me. Who is this Senate supposed to be working for? For years now, this economy has been great for those at the top, but for everyone else, it is getting harder and harder to make it from paycheck to paycheck, harder and harder to build any real security. The world is changing, and Congress can make decisions that help working people stay in the game and help level the playing field or we can just turn our backs.

What have the Republicans done over the past 6 months to try to make families a little more secure, to give people a fighting chance? What have they done? They have turned their backs. In the past 6 months, they have burned huge amounts of time as they tried to shut down Homeland Security, tried to build a pipeline to help a Canadian oil company, tried to turn a human trafficking bill into a referendum on abortion, and now tried to defund Planned Parenthood—all this instead of working on the kinds of issues that would help level the playing field for hard-working people.

You know, there is a lot we could do. For example, Democrats have been fighting to raise the minimum wage. And I strongly agree that no one—no one—should work full time and still live in poverty. I think a \$7.25-an-hour minimum wage is disgraceful. I support the Federal bill to raise the minimum wage to \$12 by 2020, and I applaud the fight for \$15 that is springing up across this country.

When I am asked about whether we should raise the minimum wage, I have three answers: Yes. Yes. Yes. But raising the minimum wage is only the beginning. Half of low-wage workers have little or no say over when they work, and an estimated 20 to 30 percent are in jobs where they can be called in to work at the last minute.

I want us to think about what this means for someone who is busting her fanny trying to build some economic

security. Imagine trying to plan for anything—for childcare, for going back to school, for getting a second job—without knowing when you will be working next week. Imagine trying to plan a monthly budget when your work hours and paycheck can fluctuate 70 percent in a single month. Imagine trying to schedule a doctor's visit or parent-teacher conference if you could get fired just for asking for a few hours off. This is the real world of millions of workers who struggle to make ends meet.

This is something we can fix. A few weeks ago, I introduced the Schedules That Work Act, with 17 Democrats in the Senate and more than 60 Democrats in the House of Representatives. The bill is just common sense and basic fairness: A single mom should know if her hours are being canceled before she arranges for daycare and drives halfway across town to show up at work, a young man trying to put himself through school should be able to request a more predictable schedule without getting fired just for asking, and a worker who is told to wait around on call for hours with no guarantee of work should get something for her time.

The Schedules That Work Act does two simple things: First, it gives all workers the right to request a change in their schedule without getting fired just for asking, and, second, it gives workers who face the worst scheduling practices—workers in retail, food service, and cleaning workers—2 weeks' notice of their work schedules and some additional pay if they are required to wait on call but don't get any work.

Now, look, this bill recognizes that there are emergencies, and when employers have unexpected needs they can reschedule their workers, but we are asking for a little basic fairness so that in ordinary times—day-by-day, week-by-week—workers will have a stable schedule and a chance to build some real economic security.

Democrats want to get to work on changes in the law that would give working people a fighting chance. We want Republicans to let us take up these proposals and let us vote on them. Instead, Republicans are pushing a different agenda, focusing on defunding women's health care and protecting those at the top.

People say Washington doesn't work, but that is wrong. Washington works great—for the right people. When the corporate lobbyists want a carve-out or giveaway, when a giant oil company wants the Keystone Pipeline or when Citibank wants to blast a hole in Dodd-Frank, Republicans fall all over themselves to make it happen. When the rightwing wants to cut off access to health care, Republicans are ready to go, but when it comes to the things that will help families, they turn their backs. This has to stop. We are not here to work for the lobbyists. We are not here to make life easier for big oil companies or for big banks. We are

here to make this country work for hard-working Americans. That is our job, and it is time for this Republican Senate to start doing that job.

Let's take up and pass the Schedules That Work Act. Let's give working families a fighting chance to build a future.

I yield the floor.

The PRESIDING OFFICER. The Senator from Iowa.

#### MARINE CORPS AUDIT

Mr. GRASSLEY. Mr. President, yesterday a very important Government Accountability Office report came out. I am going to present my view of that report in a little bit backward way by giving a summary before I speak about the fine points of this report.

Broken bookkeeping has plagued the Pentagon for years. Under deadline pressure, the Marine Corps claimed to be ready for a clean audit. An outside auditing firm produced work papers in support of an opinion on a clean audit that employees in the Defense Department inspector general's office found lacking. However, a manager in the inspector general's office overruled his lower level colleagues. That resulted in the inspector general's release of a clean opinion on the audit of the Marine Corps.

Meanwhile, work papers began to creep out of the bureaucracy showing the unsupported basis for such a clean opinion. The inspector general was then forced to withdraw that opinion.

Now the Government Accountability Office is releasing a report that exposes the whole house of cards. One senior employee with an apparent bias toward the outside auditing firm led his agency down the wrong path. We need to get things back on track and prevent an embarrassing setback like this from ever happening again.

I will go into those details. As I often do, I come to the floor to speak about the latest twist in the 25-year struggle to fix the Defense Department's broken accounting system. Billions have been spent to fix it and achieve audit readiness, but those goals remain elusive. Defense dishes out over \$500 billion a year. Yet the Department still can't tell the people where all the money is going, and now the drive to be audit-ready by 2017—that is what the law requires—has taken a bad turn and become a fight over the truth.

As overseers of the taxpayers' money, we in Congress need to get the Audit Readiness Initiative back on track, moving forward in the right direction.

I last spoke on this subject a long time ago—December 8, 2011. On that occasion, I commended the Secretary of Defense, Leon Panetta, for trying to get the ball rolling. He wanted to halt endless slippage in audit deadlines. He wanted to provide an accurate and regular accounting of money spent to comply with the constitutional requirements. He turned up the pressure and in effect drew a line in the sand.

He directed the Department to, in his words, "achieve partial audit readiness," with limited statements by 2014, and, in his words, "full audit readiness" with all-up statements by the statutory deadline of 2017.

Not one of the major DOD components—including the Army, Navy, Marine Corps, and Air Force—reached Leon Panetta's 2014 milestone. None was or is audit ready today.

That said, one component—the Marine Corps—stepped up to the plate and claimed to be ready for what Leon Panetta's goal was. To test that claim, the accounting firm Grant Thornton was awarded a contract to audit five Marine Corps financial statements, 2010 to 2014.

The first two, 2010 and 2011, were unsuccessful. The Marine Corps was not ready. The third one was the 2012 audit, which is finally finished.

The 2012 audit was put under a microscope and subjected to intense review by the Office of Inspector General along with two other independent watchdogs.

The Marine Corps audit was a disaster. First, it took an ugly turn. It got twisted out of shape and turned upside down. Now it is getting turned right side up, thanks to the Government Accountability Office.

Grant Thornton was required to produce a conclusion memorandum. This happens to be what we might call a quasi-opinion. Work was to be finished by December 2012, but it took an extra year. So right off the bat it was running into trouble. The scaled-down financial statement did not meet contract specifications. So this was a showstopper that got glossed over. The contract was modified to accept a makeshift compilation that was cobbled together. It is called a Schedule of Budgetary Activity. It covers only current year appropriations and not vast sums of prior year appropriations that are still lost in the statutory and money pipeline. Of course, that is a far cry from a standard financial statement.

Even reducing the scope of the audit wasn't enough to overcome all of the other problems. The Office of Inspector General audit team was responsible for issuing the final opinion. After completing a review of Grant Thornton's workpapers in early 2013, the team determined that the evidence presented did not meet audit standards. It concluded that an adverse opinion—or what they call a disclaimer—was warranted. The team's rejection of Grant Thornton's conclusions embroiled the opinion in controversy and foul play. The trouble began when the Deputy IG for Auditing, Mr. Dan Blair, intervened and reportedly overruled his team's conclusions. He issued an unqualified or clean opinion that was not supported by the evidence in the workpapers—quite a showboat approach.

Despite mounting controversy about the validity of the opinion, Secretary

of Defense Hagel rolled out that opinion December 20, 2013—with trumpets "ablast." At a ceremony in the Pentagon's Hall of Heroes, he gave the Marine Corps an award for being the first military service to earn a clean opinion. The Assistant Commandant of the Marine Corps, Gen. John Paxton, accepted the award. According to press reports, he did so with "reluctance. . . . He mumbled something, then bolted from the stage at flank speed." Why would General Paxton take off like a scalded dog? Was it because he sniffed a bad odor with this so-called clean report and all the colorful presentations that were made by Secretary Hagel?

At that point, the word was already seeping out: The opinion was allegedly rigged. I heard rumblings about it and began asking Inspector General Rymer questions. Because of all the controversy, we asked his independent audit quality watchdog, Deputy Assistant IG Ashton Coleman, to review the audit. Mr. Coleman sent Inspector General Rymer reports in October 2014 and May of this year. These reports ripped the figleaf clean off of Mr. Blair's charade. They reinforced the audit team's disclaimer. After recommending "the OIG rescind and reissue the audit report with a disclaimer of opinion," Mr. Coleman zeroed right in on the root cause of the problem. That root cause was impaired independence. In other words, the people involved in this charade had an agenda that wasn't about good handling of the taxpayers' money, it was protecting somebody.

Mr. Coleman concluded that Mr. Blair "had a potential impairment to independence." He and a Grant Thornton partner, Ms. Tracy Porter Greene, had a longstanding but undisclosed professional relationship going back to their service together at the Government Accountability Office in the early 1990s. According to Coleman, that relationship by itself did not pose a problem. However, once it began to interfere with the team's ability to make critical decisions, he said it created an appearance of undue influence. Coleman identified several actions that led him in this direction.

The appearance problem was framed by a four-page email on August 2, 2013, from Ms. Greene to Mr. Blair but seen by the team and others, including me. It was a stern warning. If a disclaimer was coming—and Ms. Greene knew it was—she wanted, in her words, "some advanced notice."

She needed time then, as she thought, to prepare the firm's leadership for the bad news. A disclaimer, she said, would pose "a risk to our reputation." At the email's end, she opened the door to private discussions to resolve the matter.

The record clearly indicates that both Blair and Greene began holding private meetings—without inviting Contracting Officer's Representative Ball and the Office of Inspector General team to participate in those discussions. Both believed the contracting