

1 **SEC. ___. CAISSON STABLING AND TRAINING AREA LAND WITHDRAWAL AND**
2 **RESERVATION.**

3 The Military Land Withdrawals Act of 2013 (title XXIX of division B of the National
4 Defense Authorization Act for Fiscal Year 2014; Public Law 113–66; 127 Stat. 1025) is
5 amended by adding at the end the following new subtitle:

6 **“Subtitle H—Meadowood Special Recreation Management Area, Virginia**

7 **“SEC. 3001. WITHDRAWAL AND RESERVATION OF PUBLIC LAND.**

8 “(a) WITHDRAWAL.—Subject to valid existing rights and except as otherwise provided in
9 this subtitle, the public land (including interests in land) described in subsection (b), and all other
10 areas within the boundaries of the land (as depicted on the map referred to in such subsection)
11 that may become subject to the operation of the public land laws, is withdrawn from all forms of
12 appropriation under the public land laws, including the mining laws, the mineral leasing laws,
13 and the geothermal leasing laws.

14 “(b) DESCRIPTION OF LAND.—The public land (including interests in land) referred to in
15 subsection (a) is the Federal land comprising approximately 52 acres in Fairfax County, Virginia,
16 generally depicted as the ‘Proposed Caisson Stabling and Training Area’ on the map entitled
17 ‘Caisson Stabling and Training Reservation’, dated May 24, 2023, and filed in accordance with
18 section 2912. In this subtitle, such land is referred to as the ‘Caisson Area’.

19 “(c) RESERVATION FOR THE SECRETARY OF THE ARMY; PURPOSES.—Subject to the
20 limitations and restrictions contained in section 3003, the Caisson Area is reserved for use by the
21 Secretary of the Army for—

1 “(1) the stabling and training of the Old Guard Caisson Platoon equines (in this
2 subtitle referred to as the ‘Caisson Platoon’), or any successor unit, and the housing and
3 training of personnel authorized to care for and train the platoon equines;

4 “(2) the construction, operation, and maintenance of—

5 “(A) stables to accommodate up to 60 equines;

6 “(B) pastures;

7 “(C) training facilities, including equine stalls, an indoor equine training
8 arena, and an outdoor equine training arena;

9 “(D) fencing and cross-fencing for pastures; and

10 “(E) facilities for veterinary and farrier services;

11 “(3) storage and care of tack, caissons, and associated equipment of the Caisson
12 Platoon;

13 “(4) vehicle parking, including storage of equine trailers;

14 “(5) management of manure;

15 “(6) billeting for temporary accommodation of personnel, not to exceed five
16 persons; and

17 “(7) storage and maintenance of associated stable, arena, and pasture maintenance
18 equipment for executing the duties of the Caisson Platoon.

19 “(d) INDIAN TRIBES.—

20 “(1) PRE-EXISTING RIGHTS.—Nothing in this subtitle alters any rights reserved for
21 an Indian tribe for tribal use of the Caisson Area by treaty or Federal law.

22 “(2) CONSULTATION REQUIRED.—The Secretary of the Army shall consult with
23 any Indian tribes in the vicinity of the Caisson Area before taking any action within the

1 Caisson Area affecting tribal rights or cultural resources protected by treaty or Federal
2 law.

3 **“SEC. 3002. MANAGEMENT OF THE CAISSON AREA.**

4 “(a) IN GENERAL.—During the period of the withdrawal and reservation of the Caisson
5 Area under section 3006, the Secretary of the Army shall manage the Caisson Area for the
6 purposes described in section 3001(c) in accordance with—

7 “(1) an integrated natural resources management plan prepared and implemented
8 under title I of the Sikes Act (16 U.S.C. 670a et seq.);

9 “(2) the implementation agreement described in subsection 3003(c);

10 “(3) subtitle A and this subtitle; and

11 “(4) other applicable law.

12 “(b) INTEGRATED NATURAL RESOURCES MANAGEMENT PLAN.—

13 “(1) IN GENERAL.—Pursuant to subsection (a)(1), the Secretary of the Army shall
14 prepare and implement an integrated natural resources management plan for the Caisson
15 Area (in this subtitle referred to as the ‘INRMP’).

16 “(2) REVIEW.—The Secretary of the Army shall make the INRMP available for—

17 “(A) review by the United States Fish and Wildlife Service and the
18 appropriate State fish and wildlife agency; and;

19 “(B) public review on an official Federal website as soon as practicable
20 after preparation of the INRMP is complete.

21 **“SEC. 3003. RULES APPLYING TO THE MANAGEMENT OF THE CAISSON AREA.**

1 “(a) RESTRICTION ON USE OF THE CAISSON AREA.—The Secretary of the Army shall
2 prohibit the use, storage, or disposal of munitions of any kind, including inert munitions, on the
3 Caisson Area, other than for law enforcement purposes.

4 “(b) NUTRIENT MANAGEMENT.—

5 “(1) ESTABLISHMENT OF NUTRIENT MANAGEMENT PLAN.—

6 “(A) IN GENERAL.—Not later than one year after the date of the enactment
7 of this subtitle, the Secretary of the Army shall develop a nutrient management
8 plan for the Caisson Area (in this subtitle referred to as the “Nutrient Management
9 Plan”).

10 “(B) CONSIDERATION OF STATE LAWS.—In developing and updating the
11 Nutrient Management Plan, the Secretary of the Army shall, to the maximum
12 extent practicable, consider the substantive requirements of the laws of the
13 Commonwealth of Virginia relating to nutrient management and water runoff.

14 “(C) UPDATES.—The Secretary of the Army shall periodically update the
15 Nutrient Management Plan.

16 “(D) TRANSMITTAL TO THE SECRETARY OF THE INTERIOR; AVAILABILITY
17 FOR PUBLIC REVIEW.—As soon as practicable after completing the Nutrient
18 Management Plan, or an update of the plan, under this paragraph, the Secretary of
19 the Army shall—

20 “(i) transmit the plan or update to the Secretary of the Interior; and

21 “(ii) make the plan or update available for the public on an official

22 Federal website.

23 “(2) PASTURE AND MANURE MANAGEMENT PLANS.—

1 “(A) CONSISTENCY WITH NUTRIENT MANAGEMENT PLAN.—The plans
2 developed by the Secretary of the Army under this paragraph shall be consistent
3 with the Nutrient Management Plan.

4 “(B) PASTURE MANAGEMENT.—

5 “(i) ESTABLISHMENT OF PASTURE MANAGEMENT PLAN.—The
6 Secretary of the Army shall establish a conservation plan for the Caisson
7 Area (in this subparagraph referred to as the ‘Pasture Management Plan’)
8 that will ensure healthy and viable pastures.

9 “(ii) COORDINATION AND CONSULTATION WITH NORTHERN VIRGINIA
10 SOIL AND WATER CONSERVATION DISTRICT.—The Secretary of the Army
11 shall, to the maximum extent practicable—

12 “(I) establish the Pasture Management Plan in coordination
13 with the Northern Virginia Soil and Water Conservation District;
14 and

15 “(II) consult with such District on a regular basis to ensure
16 consistency with current best practices in pasture management.

17 “(iii) REVIEWS AND UPDATES.—The Secretary of the Army shall—

18 “(I) review the Pasture Management Plan on a regular
19 basis; and

20 “(II) update the Plan at least once every five years.

21 “(C) MANURE MANAGEMENT.—The Secretary of the Army shall develop a
22 manure management program for the Caisson Area that will ensure maintenance
23 of healthy and viable stables and pastures.

1 “(c) COOPERATIVE AGREEMENT FOR CAISSON AREA.—

2 “(1) IN GENERAL.—The Secretary of the Interior and the Secretary of the Army (in
3 this subtitle referred to as the ‘two secretaries’) shall enter into a cooperative agreement
4 (in this subtitle referred to as the ‘Cooperative Agreement’) to implement this subtitle in a
5 manner that ensures adequate cooperation and coordination with respect to—

6 “(A) caisson stabling, training, and other activities carried out by the
7 Army within the Caisson Area;

8 “(B) public recreational uses; and

9 “(C) wild horse and burro events hosted outside of the Caisson Area at the
10 Meadowood Special Recreation Management Area (in this subtitle referred to as
11 the ‘Meadowood Area’).

12 “(2) DURATION; AMENDMENT.—The duration of the agreement shall be for the
13 term of the withdrawal and reservation under section 3006. The agreement may be
14 amended from time to time by the mutual agreement of the two secretaries.

15 “(3) REQUIREMENTS.—The agreement shall include the following:

16 “(A) To the maximum extent practicable, provisions regarding public
17 access to the Caisson Area for education or recreational purposes, and a plan, to
18 include a funding plan, for the Secretary of the Army to work with the Secretary
19 of the Interior to relocate trails and establish alternative trails outside the Caisson
20 Area to replace trails existing on the date of the enactment of this subtitle to
21 which public access will no longer be available due to the establishment of the
22 Caisson Area.

1 “(B) Provisions for the two secretaries to co-host fishing derbies or other
2 recreational events for military veterans, reservists, and active duty personnel.

3 “(C) Provisions addressing responses to fire events or other emergencies
4 that may affect the Meadowood Area or the Caisson Area managed by the
5 Secretary of the Interior and the Secretary of the Army, respectively, including
6 provisions for minimizing the risk of occurrence of such events or emergencies.

7 “(D) Provisions addressing implementation of the INRMP required under
8 section 3002.

9 “(E) Provisions addressing the times and the manner in which the equines
10 and personnel of the Caisson Platoon may use trails and other public areas located
11 outside the Caisson Area for training purposes.

12 “(F) To the extent practicable, provisions for the Secretary of the Army to
13 give preference to the use of equines covered under the Act of December 15, 1971
14 (Public Law 92-195; 16 U.S.C. 1331 et seq.) (commonly known as the ‘Wild
15 Free-Roaming Horses and Burros Act’) in the Caisson Platoon (subject to the
16 equines meeting the qualifications of the Army applicable to equines selected to
17 serve in the Caisson Platoon) to promote these equines as suitable for recreational,
18 agricultural, or ceremonial uses consistent with that Act.

19 “(G) Provisions regarding vehicle access to the Caisson Area, including
20 acceptable routes of access, means of transport, and time of access.

21 “(H) A dispute-resolution mechanism whereby interagency disagreements
22 about the management of the Caisson Area may be elevated to the Secretary of
23 the Interior and the Secretary of the Army for resolution.

1 “(I) Provisions regarding cultural resources management.

2 “(J) Other provisions as deemed appropriate by the two secretaries.

3 “(4) PUBLIC INVOLVEMENT.—

4 “(A) IN GENERAL.—Prior to entering into the Cooperative Agreement
5 under section 3003(c), and prior to executing any amendment or revision to the
6 Cooperative Agreement, the Secretary of the Army shall—

7 “(i) invite interested members of the public to review the draft
8 Cooperative Agreement; and

9 “(ii) conduct, in coordination with the Secretary of the Interior, at
10 least one public meeting to address any concerns the public may have
11 concerning the Cooperative Agreement.

12 “(B) PUBLIC MEETING REQUIREMENTS.—Public meetings under
13 subparagraph (A)—

14 “(i) shall be conducted at a location or locations reasonably
15 accessible to persons who may be affected by management of the Caisson
16 Area; and

17 “(ii) may be conducted virtually.

18 “(C) PUBLIC COMMENTS.—The two secretaries shall not be required to
19 respond to any comments received from the public regarding the Cooperative
20 Agreement, but may take such comments into consideration before executing,
21 amending, or revising the Cooperative Agreement.

22 “(D) NOTICE.—The Secretary of the Army shall announce a public
23 meeting conducted under this paragraph not fewer than 15 days before the date of

1 the meeting by advertisements in local newspapers of general circulation, social
2 media, and any additional means the Secretary considers necessary.

3 “(E) AVAILABILITY OF DOCUMENTS.—Not fewer than 15 days before
4 conducting the first meeting under this paragraph, the Secretary of the Army
5 shall—

6 “(i) ensure the availability of the draft Cooperative Agreement on
7 an official Federal website; and

8 “(ii) to the extent practicable, ensure the availability of the INRMP
9 and the Nutrient Management Plan on such website.

10 “(F) COSTS.—The Secretary of the Army shall bear all costs for public
11 involvement regarding the Caisson Area, including publication of notices in
12 newspapers of general circulation, publication of all documents for public review,
13 and funding of public involvement meetings or events.

14 “(d) SERVICES PROVIDED BY SECRETARY OF THE INTERIOR.—Notwithstanding section
15 2215 of title 10, United States Code, the Secretary of the Army may obtain services from the
16 Secretary of the Interior for purposes of management of the Caisson Area.

17 “(e) CHANGES IN USE.—Notwithstanding section 2914, the Secretary of the Army may
18 not authorize the use of the land withdrawn and reserved under this subtitle for any purpose other
19 than a purpose specified in section 3001(c).

20 “(f) PROTECTION OF CULTURAL RESOURCES.— The Secretary of the Army, in
21 consultation with the Secretary of the Interior, shall manage cultural resources within the Caisson
22 Area in accordance with applicable Federal law and regulations.

1 “(g) REVEGETATION WITH NATIVE SPECIES.—Whenever it is necessary to revegetate
2 any of the Caisson Area, and prior to relinquishment of the Caisson Area in whole or part or
3 termination of the withdrawal and reservation under section 3006, the Secretary of the Army
4 shall consult with the Secretary of the Interior to ensure that species native to the Meadowood
5 Area are used in any revegetation treatment.

6 **“SEC. 3004. ENVIRONMENTAL REMEDIATION IN PREPARATION FOR**
7 **RELINQUISHMENT OF CAISSON AREA OR TERMINATION OF**
8 **RESERVATION.**

9 “(a) ENVIRONMENTAL REVIEW.—

10 “(1) IN GENERAL.—Before transmitting a notice of intent to relinquish reservation
11 of the Caisson Area pursuant to section 2922, and in any other case not later than three
12 years before the date of termination of the withdrawal and reservation under section
13 3006, the Secretary of the Army shall, in consultation with the Secretary of the Interior,
14 complete a review that fully characterizes the environmental conditions of the Caisson
15 Area (including any air, water, soils, or vegetation associated with the Caisson Area) in
16 order to identify any changes made on the Caisson Area during the term of the
17 withdrawal and reservation.

18 “(2) AVAILABILITY.—In the case of a relinquishment under section 2922, the
19 Secretary of the Army shall—

20 “(A) include a copy of the review prepared under paragraph (1) with the
21 notice of relinquishment; and

22 “(B) submit a copy of any such review to—

1 “(i) the Committee on Armed Services and the Committee on
2 Energy and Natural Resources of the Senate; and

3 “(ii) the Committee on Armed Services and the Committee on
4 Natural Resources of the House of Representatives.

5 “(b) RESTORATION AND ENVIRONMENTAL REMEDIATION OF LANDS.—Except as provided
6 under subsection (c), prior to any relinquishment or termination of the reservation under this
7 subtitle, the Secretary of the Army shall restore the land to its original condition, to include
8 removal of any improvements constructed on the land and remediation of any hazardous
9 substances, if any, released by the Army on the Caisson Area, in accordance with standards
10 established under applicable Federal and State laws.

11 “(c) ELECTION TO RETAIN CAISSON AREA STABLING AND TRAINING FACILITIES.—
12 The Secretary of the Army may, with the acceptance of the Secretary of the Interior, transfer, at
13 no cost, real property accountability for all or any part of the Caisson Stabling and Training
14 Facilities to the Secretary of the Interior rather than remove the improvements prior to
15 relinquishment or termination of the reservation under this subtitle.

16 “(d) POSTPONEMENT OF RELINQUISHMENT.—The Secretary of the Interior may not accept
17 relinquishment of any lands that are the subject to activities under subsection (b) until the
18 Secretary of the Interior determines that conditions on the lands are such that—

19 “(1) all actions required by subsection (b) have been completed by the Secretary
20 of the Army;

21 “(2) the lands are safe for non-military uses; and

22 “(3) the lands can be restored to management by the Secretary of the Interior as
23 part of the Meadowood Area.

1 “(e) CONTINUED MANAGEMENT WHEN WITHDRAWAL TERMINATES.—If the determination
2 required by subsection (d) cannot be achieved for any parcel of the Caisson Area before the
3 termination date of the withdrawal and reservation under this subtitle, the Secretary of the Army
4 shall retain management jurisdiction over such parcels of land notwithstanding the termination
5 date for the limited purposes of completing activities under subsection (b).

6 **“SEC. 3005. CAISSON AREA FIRE PREVENTION AND SUPPRESSION.**

7 “The requirements of section 2915 of this title shall apply to facility fires in the Caisson
8 Area.

9 **“SEC. 3006. DURATION OF WITHDRAWAL AND RESERVATION.**

10 “(a) DURATION OF WITHDRAWAL AND RESERVATION.—The withdrawal and reservation
11 made by section 3001 shall terminate on March 31, 2074.

12 “(b) EXTENSION OF WITHDRAWAL AND RESERVATION.—

13 “(1) NEW TERMINATION DATE.—Not earlier than March 31, 2069, but not later
14 than March 31, 2072, if the Secretary of the Interior and the Secretary of the Army
15 determine that the reservation and withdrawal under this subtitle should continue, they
16 shall agree on a new termination date.

17 “(2) NOTICE TO CONGRESS.—Upon the Secretary of the Interior providing notice
18 to the Senate and House of Representatives of such determination, the new termination
19 date shall become effective for purposes of this subtitle.”.

Section-by-Section Analysis

This proposal would withdraw public land for the Army to secure approximately 52 acres at the Meadowood Special Recreation Management Area located in Lorton, Fairfax County, Virginia for use as stabling, training, and grazing land for the Caisson Platoon currently stabled at Joint Base Myer-Henderson Hall and Fort Belvoir, Virginia. This land would provide the necessary space to enable the Army to meet its obligations under section 391 of the Fiscal Year 2023 National Defense Authorization Act.

Immediate action is required to address unsustainable and unsanitary living conditions for the Caisson Platoon herd. These conditions are directly related to the deaths of four equines. To remedy the existing conditions, the Army is seeking to acquire sufficient land in the metropolitan D.C. area to provide for the long-term care and management of the Caisson Platoon. Without this legislation, a long-term solution is not viable.

If adopted, this proposal will provide sufficient land on which the Army can construct a state-of-the-art facility to provide for the stabling, training, and grazing of the Caisson Platoon. These facilities include training facilities, equine stalls, an indoor equine training arena, an outdoor equine training arena, fencing, cross-fencing for pastures, facilities for veterinary and farrier service, storage for Caisson Platoon tack, caissons, and associated equipment, vehicle parking (including equine storage trailers), and billeting for up to five people.

This proposal lays the initial foundation to facilitate additional steps to completely solve the problem. Without this initial land withdrawal requirement, none of the other essential changes can be implemented, thereby forgoing the possibility of a long-term solution.

Resource Information: The resources affected by this proposal are reflected in the table below.

RESOURCE IMPACT (\$MILLIONS)									
Program	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Appropriation	Budget Activity	BLI/SAG	Program Element (for all RDT&E programs)
Army		41.2				Military Construction, Army	01	TBD	N/A
Army		3.5	3.5	3.5	3.5	Operations and Maintenance, Army	01	131	N/A
Total		44.7	3.5	3.5	3.5				

Changes to Existing Law: This proposal would amend the Military Land Withdrawals Act of 2013 (title XXIX of Public Law 113–66), as contained in the National Defense Authorization Act for Fiscal Year 2014, by adding a new subtitle H, the full text of which is shown in the legislative text above.

1 **SEC. ____ . REVISION OF SECRETARY OF DEFENSE AUTHORITY TO ENGAGE IN**
2 **COMMERCIAL ACTIVITIES AS SECURITY FOR INTELLIGENCE**
3 **COLLECTION ACTIVITIES.**

4 (a) EXTENSION OF AUTHORITY.—Section 431(a) of title 10, United States Code, is
5 amended by striking “December 31, 2023” and inserting “December 31, 2028”.

6 (b) INTERAGENCY COORDINATION AND SUPPORT.—Section 431(b)(1) of such title is
7 amended to read as follows:

8 “(1) be pre-coordinated with the Director of the Central Intelligence Agency
9 using procedures mutually agreed upon by the Secretary of Defense and the Director,
10 and, where appropriate, be supported by the Director; and”.

11 (c) PERIOD FOR REQUIRED AUDITS.—Section 432(b)(2) of such title is amended—

12 (1) in the first sentence, by striking “annually” and inserting “biennially”; and

13 (2) in the second sentence—

14 (A) by striking “all such audits” and inserting “each such audit”; and

15 (B) by striking “of each year” and inserting “of the year in which such
16 audit is conducted”.

**[Please note: The “Changes to Existing Law” section below sets out in red-line format how
the legislative text would amend existing law.]**

Section-by-Section Analysis

This proposal would amend current statutory authority for the Secretary of Defense to authorize the conduct of those commercial activities necessary to provide security for authorized intelligence collection activities abroad undertaken by the Department of Defense (DoD) (1) by extending the current sunset on the authority of the Secretary of Defense to conduct commercial activities (December 31, 2023) for a period of 5 years (December 31, 2028); (2) clarifying the coordination that will be conducted between the Central Intelligence Agency (CIA) and DoD prior to the conduct of the commercial activities; and (3) by changing the annual audit requirement to a biennial audit requirement.

Subsection (a) would extend the current sunset on the Secretary's authority to conduct commercial activities (December 31, 2023) for a period of 5 years (December 31, 2028). Since first enacting authority for the Secretary to approve the use of commercial activities as security for intelligence collection activities abroad in 1991, Congress has extended this authority seven times, in increments of 2, 3, 4, or 5 years. This is now a mature program that should be extended for a period of 5 years. Regular reports to Congress enable effective congressional oversight, making periodic reauthorization unnecessary.

Subsection (b) would clarify the coordination that will be conducted between the Central Intelligence Agency and the Department of Defense prior to the conduct of the commercial activities authorized.

Subsection (c) would change the audit requirement from annual to biennial. Annual audits are expensive and burdensome. No audit has found any unlawful or improper use or disposition of funds generated by any commercial activity authorized by the ICA statute. Biennial audits would occur with sufficient frequency to ensure the continued lawful and proper use and disposition of such funds.

Additional classified background information regarding the Department's conduct of its commercial cover program will be made available to the Armed Services Committees.

Resource Information: This proposal has no impact on the use of resources requested within the Fiscal Year (FY) 2024 President's Budget.

Changes to Existing Law: This proposal would amend sections 431 and 432 of title 10, United States Code, as follows:

§ 431. Authority to engage in commercial activities as security for intelligence collection activities

(a) **AUTHORITY.**—The Secretary of Defense, subject to the provisions of this subchapter, may authorize the conduct of those commercial activities necessary to provide security for authorized intelligence collection activities abroad undertaken by the Department of Defense. No commercial activity may be initiated pursuant to this subchapter after ~~December 31, 2023~~ December 31, 2028.

(b) **INTERAGENCY COORDINATION AND SUPPORT.**—Any such activity shall—
~~(1) be coordinated with, and (where appropriate) be supported by, the Director of the Central Intelligence Agency; and~~

(1) be pre-coordinated with the Director of the Central Intelligence Agency using procedures mutually agreed upon by the Secretary of Defense and the Director, and, where appropriate, be supported by the Director; and

(2) to the extent the activity takes place within the United States, be coordinated with, and (where appropriate) be supported by, the Director of the Federal Bureau of Investigation.

(c) **DEFINITIONS.**—In this subchapter:

- (1) The term “commercial activities” means activities that are conducted in a manner consistent with prevailing commercial practices and includes-
- (A) the acquisition, use, sale, storage and disposal of goods and services;
 - (B) entering into employment contracts and leases and other agreements for real and personal property;
 - (C) depositing funds into and withdrawing funds from domestic and foreign commercial business or financial institutions;
 - (D) acquiring licenses, registrations, permits, and insurance; and
 - (E) establishing corporations, partnerships, and other legal entities.
- (2) The term “intelligence collection activities” means the collection of foreign intelligence and counterintelligence information.

§ 432. Use, disposition, and auditing of funds

(a) USE OF FUNDS.—Funds generated by a commercial activity authorized pursuant to this subchapter may be used to offset necessary and reasonable expenses arising from that activity. Use of such funds for that purpose shall be kept to the minimum necessary to conduct the activity concerned in a secure manner. Any funds generated by the activity in excess of those required for that purpose shall be deposited, as often as may be practicable, into the Treasury as miscellaneous receipts.

(b) AUDITS.—(1) The Secretary of Defense shall assign an organization within the Department of Defense to have auditing responsibility with respect to activities authorized under this subchapter.

(2) That organization shall audit the use and disposition of funds generated by any commercial activity authorized under this subchapter not less often than ~~annually~~ biennially. The results of ~~all such audits~~ each such audit shall be reported to the congressional defense committees and the congressional intelligence committees (as defined in section 437(c) of this title) by not later than December 31 ~~of each year~~ of the year in which such audit is conducted.