



**U.S. ELECTION ASSISTANCE COMMISSION
OFFICE OF INSPECTOR GENERAL**

OVERSIGHT PLAN FOR FISCAL YEAR 2025

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Introduction

The mission of the U.S. Election Assistance Commission (EAC) Office of Inspector General (OIG) is to safeguard the federal investment in the electoral system by conducting objective and meaningful oversight. We do this primarily through audits, evaluations, and investigations. Much of our work is mandated in the Inspector General Act (IG Act) of 1978, as amended; however, we also focus our oversight efforts on the areas of highest risk and priority.

In developing an oversight plan for fiscal year (FY) 2025, OIG considered many factors, including the following:

- The amount of funding going to EAC programs and grant recipients.
- Length of time since the program or subject matter was last audited.
- Results of prior work—including audit, investigative, and other work conducted by OIG and other oversight bodies.
- Risks associated with EAC programs and operations.
- Topics that could have the most impact.
- Stakeholders' needs and requests identified through outreach with EAC officials, congressional committees, and others.
- Previously planned or requested work that was not completed.
- OIG's strategic goals¹ and resources.

This plan is effective immediately and covers OIG activities to be initiated through the end of FY 2025. We may also adjust the plan in response to emerging issues or changing conditions. An update on our ongoing work is included in Appendix 1.

Planned Oversight

Discretionary Projects

Audits of Help America Vote Act Grants Awarded to Connecticut, Montana, Oregon, and Wyoming
OIG will engage an IPA firm to conduct audits of [Help America Vote Act \(HAVA\)](#) grant funds awarded to Connecticut, Montana, Oregon, and Wyoming. These states were selected due to the amount of time that has passed since the last full audit of their HAVA funds. The objectives of these audits will be to determine whether the states (1) used funds for authorized purposes in accordance with Sections 101 and 251 of HAVA and other applicable federal requirements; (2) properly accounted for and controlled property purchased with HAVA payments; and (3) used the funds in a manner consistent with the informational plans provided to EAC.

¹ EAC OIG, [Office of Inspector General Strategic Plan \(Updated\) 2022-2026](#).

Audits of Help America Vote Act Grants Awarded to Selected States

OIG will engage an IPA firm to conduct audits of HAVA grant funds awarded to selected states. These states will be selected during the year based on factors such as information received through the OIG hotline, noncompliance with grant reporting requirements, and other indicators that grant administration could be improved. The objectives of these audits will be to determine whether the states (1) used funds for authorized purposes in accordance with Sections 101 and 251 of HAVA and other applicable federal requirements; (2) properly accounted for and controlled property purchased with HAVA payments; and (3) used the funds in a manner consistent with the informational plans provided to EAC.

Review of Subgrants Awarded Under Help America Vote Act Grants

Under HAVA and federal grant requirements, HAVA grant requirements are passed through to any subgrantees. However, a common finding in past audit work is that subgrantees—typically counties or other local election jurisdictions—are failing to comply with all requirements. OIG will conduct this review to document current subgrant practices, highlight strengths and weaknesses, and offer insights to improve subgrant implementation.

Audit of EAC's Process for Selecting, Developing, and Sharing Clearinghouse Resources

Under HAVA, one of EAC's duties is to serve as a national clearinghouse of information on election administration. Initially, HAVA required EAC to conduct studies on overseas voting, voters who register by mail, electronic voting, and free absentee ballot postage. HAVA also gave EAC broad authority to conduct elections research. In recent years, EAC expanded the Clearinghouse Division, which is made up of former election officials, experts in election administration, election law, and accessibility. OIG is conducting this audit to assess the process EAC uses to determine what research and resources election officials need and assess the effectiveness of Clearinghouse efforts. As part of our analysis, we will consider external factors, such as the Paperwork Reduction Act, that have been cited by some EAC officials as limitations.

Review of EAC's Implementation of its Non-Disclosure and Confidentiality Policy

In July 2024, EAC adopted a new Non-Disclosure and Confidentiality Policy. In addition to including an anti-gag provision required by the Whistleblower Enhancement Act of 2012, the policy also required EAC employees to sign a Non-Disclosure and Confidentiality Agreement affirming their agreement to abide by the policy's terms. EAC intended to have all EAC employees review and sign the Confidentiality Agreement by September 30, 2024. This review will confirm whether or not this action is complete.

Mandatory Reporting

Audit of EAC's Financial Statements for Fiscal Year 2025

OIG will engage an IPA firm to conduct an audit of EAC's financial statements for FY 2025.

Audit of EAC's Fiscal Year 2025 Compliance with Requirements of the Federal Information Security Modernization Act (FISMA)

OIG will engage an IPA firm to conduct an audit of EAC's compliance with FISMA requirements for FY 2025. The audit objective will be to determine whether EAC implemented selected security controls for certain information systems in support of FISMA.

Review of EAC’s Compliance with the Payment Integrity Information Act for Fiscal Year 2024

The Payment Integrity Information Act of 2019 (PIIA) requires OIG to annually review the agency’s improper payment reporting made in the annual financial statement to determine compliance.² PIIA defines an improper payment as “any payment that should not have been made or that was made in an incorrect amount, including an overpayment or underpayment.”³ OIG will perform this review to determine whether EAC complied with the PIIA reporting requirements for FY 2024.

Fiscal Year 2025 Top Management Challenges

In accordance with the Reports Consolidation Act of 2000 (Public Law 106-531), OIG will submit its annual statement summarizing the areas considered to be the most serious management and performance challenges facing EAC. Management and performance challenges are defined as programs or management functions that are vulnerable to waste, fraud, abuse, and mismanagement and where a failure to perform well could seriously affect the ability of EAC to achieve its mission objectives.

Semiannual Reports to Congress

Under the Inspector General Act of 1978, as amended, OIG is required to publish a semiannual report to Congress that summarizes the results of the work performed and the status of recommendations made, amongst other detail. In FY 2025, OIG plans to issue these reports for the 6-month periods ending September 30, 2024, and March 31, 2025.

Other Planned Work

Investigating Reported Fraud, Waste, and Abuse

OIG is dedicated to preventing and identifying fraud, waste, abuse, and mismanagement in EAC programs or by recipients of federal funds distributed by EAC. We review all complaints made to our office and initiate the appropriate course of action.

Fraud Awareness Outreach

OIG plans to engage in outreach to EAC’s grantees. OIG briefings and presentations to this group increases awareness of mandatory disclosure requirements for allegations of fraud and misconduct; educates stakeholders about the consequences of misconduct; and helps identify fraud indicators.

Review of Single Audit Reports from the Federal Audit Clearinghouse

OIG searches the Federal Audit Clearinghouse for single audit reports that include EAC grant funds and reviews them to identify findings and recommendations that are EAC’s responsibility to resolve. These findings and recommendations are then referred to EAC to follow up.

² Payment Integrity Information Act of 2019, Pub. L. No. 116–117 (March 20, 2020) (codified at 31 U.S.C.A §§ 3351–3358).

³ 31 U.S.C.A. § 3351(4).

Appendix 1 – Ongoing Oversight

Audit of the Administration of HAVA Grants Awarded to the U.S. Virgin Islands

In this audit, OIG will determine whether USVI (1) used funds for authorized purposes in accordance with Sections 101 and 251 of HAVA and other applicable federal requirements; (2) properly accounted for and controlled property purchased with HAVA payments; and (3) used the funds in a manner consistent with the informational plans provided to EAC. We will also determine if closeout procedures were followed for the CARES Act grant and confirm that USVI took appropriate corrective actions to address the deficiencies noted in OIG’s October 2013 audit [report](#). This work is scheduled to be completed by October 2024.

Audit of EAC’s Financial Statements for Fiscal Year 2024

OIG engaged Allmond & Company LLC, an IPA firm, to conduct an audit of EAC’s financial statements for FY 2024. This work is scheduled to be completed by November 2024.

Audit of Travel Administration by the U.S. Election Assistance Commission

OIG engaged Allmond & Company LLC, an IPA firm, to conduct an audit of EAC’s travel during fiscal years 2023 and 2024. The objective of this audit is to determine whether travel was performed in accordance with Federal Travel Regulations. A similar [audit](#) released in July 2007 found errors in 91 percent of the travel examined and made four recommendations. This audit is also following up on the corrective actions taken in response to the 2007 audit.

Review of EAC’s Management of HAVA Grants Awarded to Territories

The objectives of this review are to describe the factors that affect territories’ administration of HAVA grants and assess the effectiveness of EAC’s management of HAVA grants awarded to territories. The review will focus on grants awarded to American Samoa, Guam, Puerto Rico, the U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

Impact Evaluation of the HAVA Grants Awarded to Virginia

OIG paused work on this project in March 2024 and intends to resume in December 2024, following the federal elections. After gaining an understanding of how Virginia assesses its needs and distributes Section 251 and Election Security grant funds, this OIG evaluation will determine the impact of the funds received.



Visit our website at oig.eac.gov.

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