

# OFFICE OF INSPECTOR GENERAL

U.S. Election Assistance Commission

## AUDIT OF THE U.S. ELECTION ASSISTANCE COMMISSION'S TRAVEL ADMINISTRATION

Report No. F24HQ0053-25-04  
February 10, 2025



# HIGHLIGHTS

## AUDIT OF THE EAC'S TRAVEL ADMINISTRATION

Report No. F24HQ0053-25-04

February 10, 2025

### What Was Audited

The independent public accounting firm of Allmond & Company, LLC, under contract with the Office of Inspector General (OIG), audited the U.S. Election Assistance Commission's (EAC) administration of travel for fiscal year 2023 and the first two quarters and one month of fiscal year 2024.

The **objective** of the audit was to determine if the EAC's travel administration process was in compliance with the provisions outlined in the Federal Travel Regulation. Auditors also reviewed the corrective actions taken to address the deficiencies noted in a July 2007 OIG audit report.

### What Was Found

The EAC addressed recommendations made by OIG in 2007 through the development of a travel handbook. However, the audit found that travel administration transactions were not always processed in accordance with the Federal Travel Regulation.

In a review of 70 travel authorizations, vouchers, and payments, exceptions included:

- 35 instances in which the traveler did not submit a timely voucher.
- 11 instances in which the pre-approval of travel was not documented in accordance with policy.
- 5 instances where justification for business or first class travel was not provided.
- 4 instances in which travelers were not reimbursed timely and no late payment fee was made.
- 1 instance of missing documentation for an expense over \$75.
- 1 instance of a travel voucher not matching the financial system.
- 1 instance in which the amount reimbursed to the traveler did not agree to the documentation provided.

### What Was Recommended

The audit made two recommendations to improve the EAC's administration of travel.



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

**DATE:** February 10, 2025

**TO:** U.S. Election Assistance Commission, Executive Director, Brianna Schletz

**FROM:** U.S. Election Assistance Commission, Acting Inspector General, Sarah Dreyer

**SUBJECT:** Audit of the U.S. Election Assistance Commission's Travel Administration (Report No. F24HQ0053-25-04)

This memorandum transmits the final report on the U.S. Election Assistance Commission's (EAC) administration of travel. The Office of Inspector General contracted Allmond & Company, LLC (Allmond & Company), an independent certified public accounting firm, to conduct the audit. The contract required that the audit be performed in accordance with U.S. generally accepted government auditing standards.

Allmond & Company is responsible for the attached auditor's report dated December 13, 2024, and the conclusions expressed therein. While the Office of Inspector General coordinated and monitored Allmond & Company's performance under the contract, we did not evaluate their adherence to standards and therefore do not express an opinion on the EAC's administration of travel.

Please keep us informed of the actions taken on the report's two recommendations, as we will track the status of their implementation.

We appreciate the assistance you and your staff provided to us during this audit.

cc: Commissioner Benjamin W. Hovland, Chairman  
Commissioner Donald L. Palmer, Vice Chair  
Commissioner Thomas Hicks  
Commissioner Christy McCormick

## **Final Independent Auditors' Report**

*Submitted for review and acceptance to:*

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Contracting Officer Representative  
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**U.S. ELECTION ASSISTANCE COMMISSION  
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
FEDERAL TRAVEL REGULATION (FTR)**



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**U.S. Election Assistance Commission  
Independent Auditors' Report on the Compliance with the  
Federal Travel Regulation (FTR)**

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## Independent Auditors' Report

Chairman, U.S. Election Assistance Commission  
Executive Director, U.S. Election Assistance Commission  
Inspector General, U.S. Election Assistance Commission

The U.S. Election Assistance Commission (EAC) Office of Inspector General (OIG) contracted Allmond and Company, LLC, to audit, for fiscal years (FYs) 2023 and 2024, the U.S. Election Assistance Commission (EAC) compliance with Federal Travel Regulations.

The objective of the audit was to determine whether travel was performed in accordance with the Federal Travel Regulation (FTR). EAC's management is responsible for the following:

- the execution of travel administration transactions in accordance with the FTR;
- maintaining effective internal control over travel administration. This includes the design, implementation, and maintenance of internal controls relevant to the execution of travel administration transactions;
- complying with laws, regulations, contracts, and grant agreements applicable to EAC; and
- maintaining adequate records, selecting, and applying appropriate policies and safeguarding U.S. government assets related to EAC's operations.

We conducted our audit in accordance with the standards applicable to performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States, collectively referred to as generally accepted government auditing standards (GAGAS). These standards require that we plan and perform the audit to obtain sufficient and appropriate audit evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. Our performance audit involved performing procedures to obtain evidence about the FY 2023 and 2024 travel administration process. The nature, timing, and extent of the procedures selected depended on our judgement. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We found that the FY 2023 and 2024 travel administration transactions of EAC for the period ended April 30, 2024, were not always processed in accordance with the FTR, as applicable. As such, we made two recommendations for improvement to the EAC travel process.

The purpose of this report is solely to describe the scope of our testing and the results of that testing. Accordingly, the report is not suitable for any other purpose.

This report is intended solely for the information and use of EAC management and the EAC OIG and is not intended to be, and should not be, used by anyone other than these specified parties.

*Allmond & Company, LLC*

Lanham, MD  
December 13, 2024

## Executive Summary

For fiscal years (FY) 2023 and 2024, the Election Assistance Commission (EAC) Office of Inspector General (OIG) contracted with Allmond and Company, LLC to conduct an independent audit of EAC's compliance with the requirements of the Federal Travel Regulation (FTR). The FTR is the regulation contained in 41 Code of Federal Regulations (CFR), Chapters 300 through 304, which implements statutory requirements and Executive branch policies for travel by Federal civilian employees and others authorized to travel at Government expense. There are two principal purposes of the FTR: (a) To interpret statutory and other policy requirements in a manner that balances the need to assure that official travel is conducted in a responsible manner with the need to minimize administrative costs; and (b) To communicate the resulting policies in a clear manner to federal agencies and employees.

Our audit was conducted in accordance with standards applicable to performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States, collectively referred to as generally accepted government auditing standards (GAGAS). Our audit approach examined EAC's compliance with the FTR, as applicable to EAC. EAC is considered to be in compliance with the FTR when travel transactions are processed in accordance with the guidelines outlined within the regulation. We used the requirements included in the FTR to design our audit testing procedures.

We selected our sample in accordance with sampling methodology detailed in FAM 460.02 in the Government Accountability Office (GAO) Council of the Inspectors General on Integrity and Efficiency (CIGIE) Financial Audit Manual (FAM) for populations under 5000 records to test control operating effectiveness. We used a combination of judgmental and random sampling to select our sample size of 70 of 682 total records from the period between October 1, 2022, and April 30, 2024. Our assessment included testing over travel authorizations, travel vouchers and travel payments and concluded whether transactions were completed in compliance with the FTR.

## Background

The EAC was established by the Help America Vote Act of 2002 (HAVA, P.L. 107-252). EAC is an independent, bipartisan Commission charged with developing guidance to meet HAVA requirements, adopting voluntary voting system guidelines, and serving as a national clearinghouse of information on election administration. EAC also accredits testing laboratories, certifies voting systems, and monitors the use of HAVA grant funds. Other responsibilities include maintaining the national mail voter registration form developed in accordance with the National Voter Registration Act of 1993. HAVA also established the Standards Board and the Board of Advisors to advise EAC, and the Technical Guidelines Development Committee to assist EAC in the development of voluntary voting system guidelines. The Commission also holds public meetings and hearings to inform the public about its progress and activities.

EAC Commissioners are appointed by the president and confirmed by the U.S. Senate. EAC currently has four Commissioners, which is the total number of Commissioners authorized by HAVA. Three other statutory positions exist within EAC: the Executive Director, the General Counsel, and the Inspector General (IG). The Commissioners provide overall guidance and policy and the Executive Director reports to the Commissioners and directs the day-to-day operations of the EAC units that carry out the agency's principal duties.

EAC's annual appropriations for FY 2023 and 2024 were \$28,000,000 and \$27,720,000, respectively. EAC expenditures covered for temporary duty travel were approximately \$629,591 for FY 2023 and approximately \$418,099 for the first two quarters and one month of FY 2024.



**Purpose**

The FTR, in part, summarizes the travel and relocation policy for all Executive branch federal civilian employees and others authorized to travel at the government’s expense.

**Objective**

The objective of the performance audit was to determine if EAC’s travel administration process was in compliance with the provisions outlined in the FTR.

**Scope and Methodology**

We reviewed the travel administration process used by the EAC to authorize and pay temporary duty travel in fiscal year 2023 and the first two quarters and one month of fiscal year 2024. EAC travel vouchers are processed for payment by the U.S. Treasury Bureau of Fiscal Services Administrative Resources Center (BFS/ARC), which provides financial management services to the EAC using the Oracle Federal Financials (OFF) financial management system. Our travel administration audit did not include a review of the controls over financial data processed by BFS.

We followed guidance from the *GAO/CIGIE FAM* to determine the appropriate sample size for our audit testing. We evaluated the population provided by EAC management and selected a representative sample of travel administration transactions during the period of October 1, 2022 – April 30, 2024.

To sufficiently meet our objective, we reviewed EAC documented policies and procedures, and obtained information from EAC management and employees on processes and controls over travel administration. From detailed travel transaction reports, we inspected a sample of travel authorizations and the related travel vouchers, and financial system payment screen prints to evaluate compliance with appropriate requirements. We performed our audit in accordance with generally accepted government auditing standards.

**Criteria**

We determined that the following criteria in the table below were applicable to the EAC Travel Act audit:

#	Criteria
1	41 Code of Federal Regulations (CFR) Part 300-1 The Federal Travel Regulation (FTR)
2	GAO Standards of Internal Control in the Federal Government “Greenbook”
3	OMB Circular A-123
4	The Consolidated Appropriations Act Public Law 118-47
5	The Federal Managers’ Financial Integrity Act of 1982 Public Law 97-255, 96 USC Section 807
6	EAC Travel Handbook, 2018

***Assessment of Internal Control and Compliance with Laws and Regulations***

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. Specifically, we assessed the EAC’s control environment, risk assessment, control activities, information and communication, and monitoring controls. We determined that internal controls as it relates to the processing of travel data have been properly designed and implemented and are operating effectively to allow us to assess audit risk and design our audit procedures. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

## Reporting of the Results of the Sample Testing

### *Improvements Needed in Travel Administration Process*

The Election Assistance Commission (EAC) is required to process travel administration transactions in accordance with the Federal Travel Regulation (FTR). During our audit of the FY 2023 and the first two quarters and a month of FY 2024 (period ending April 30, 2024) travel transactions processed by EAC's service provider Bureau of Fiscal Services Administrative Resources Center (BFS/ARC) we noted that EAC did not always comply with the regulations outlined in the FTR and/or the documented policies and procedures of the agency. Specifically, we noted the following:

<b>Exception Number</b>	<b>Exception Description</b>	<b>Number of samples</b>
<b>X1</b>	We noted the Travel Authorization was not approved prior to the traveler embarking on their trip, as required by 41 CFR § 301-2.1 and Section C of EAC's travel handbook	<b>11 of 70</b>
<b>X2</b>	We noted that the Travel Voucher was not submitted within 5 working days after travel, as required by 41 CFR § 301-52.7 and Section I of EAC's travel handbook.	<b>35 of 70</b>
<b>X3</b>	We noted that the traveler was not reimbursed within 30 calendar days after travel, as required by 41 CFR § 301-52.17.	<b>4 of 70</b>
<b>X4</b>	We noted a variance between the total travel expense amount submitted on the Travel Voucher and the total travel expense recorded in the financial system.	<b>1 of 70</b>
<b>X5</b>	We noted that receipts for expenses incurred over \$75 were missing from the supporting documentation, as required by 41 CFR § 301-11.25.	<b>1 of 70</b>
<b>X6</b>	We noted that the amount reimbursable to the traveler did not agree to the supporting documentation provided.	<b>1 of 70</b>
<b>X7</b>	We noted that the traveler was seated in business or first class for their flight and EAC was unable to provide written justification in compliance with § 301-2.5, "You must have a specific authorization or prior approval for use of other than coach-class service on common carrier transportation."	<b>5 of 70</b>
<b>X8</b>	We noted that EAC failed to pay a late payment fee, in addition to the voucher amount due, for travel not reimbursed within 30 calendar days after voucher submission, in compliance with § 301-52.19. As such, we noted an exception.	<b>4 of 70</b>

EAC does not have adequate controls in place to ensure that the travel transactions are appropriately processed in accordance with the Federal Travel Regulation and/or the documented policies and procedures. Additionally, there is no evidence of travel administration personnel performing a review to ensure all applicable requirements are met.

EAC's failure to properly process travel transactions increases the risk for overall non-compliance with provisions outlined in the Federal Travel Regulation, which Executive Branch agencies are required to follow. Additionally, misstatements in travel data could adversely affect the accuracy of reported travel expenses and related liabilities. Lastly, it increases the risk of incorrect amounts being remitted to employees for travel reimbursement.

### **Recommendations**

We recommend that EAC travel personnel and management:

1. Implement travel procedures and processes for performing thorough routine reviews of travel authorizations, vouchers, and payments to ensure that all transactions are processed in accordance with the Federal Travel Regulation and that all appropriate supporting documentation is included with the submission of the travel voucher (for example, a signed voucher checklist). Include a provision for annual review.
2. Provide annual training to travelers on current policies and procedures as well as a copy of the EAC Travel Handbook.

### ***Status of Recommendations from Prior Audit Conducted by Other Auditors***

While reviewing the audit report released in July 2007, we noted that there were four recommendations issued by auditors. See them below:

1. Implement written procedures for conducting temporary duty travel.
2. Implement written procedures for approving only international travel that is essential to accomplishing the mission of EAC.
3. Modify the procedures for approval of travel funded by non-Federal sources to provide for an independent determination of whether the travel is desired and practical.
4. Implement written procedures for authorizing and tracking of compensatory time for official travel outside of regular working hours.

As of fiscal year 2024, with the development of the EAC Travel Handbook, these recommendations have been considered closed.

*Appendix A Glossary of Abbreviations and Acronyms*

<b>Acronym</b>	<b>Description</b>
<b>BFS/ARC</b>	U.S. Bureau of Fiscal Service, Administrative Resource Center
<b>CFR</b>	Code of Federal Regulation
<b>CIGIE</b>	The Council of the Inspector General on Integrity and Efficiency
<b>EAC</b>	U.S. Election Assistance Commission
<b>FAM</b>	Financial Audit Manual
<b>FTR</b>	Federal Travel Regulation
<b>GAGAS</b>	Generally Accepted Government Auditing Standards
<b>GAO</b>	U.S. Government Accountability Office
<b>HAVA</b>	Help America Vote Act of 2002 (HAVA, P.L. 107-252).
<b>OFF</b>	Oracle Federal Financials
<b>OIG</b>	U.S. Office of Inspector General

## Appendix B EAC Comments



U.S. ELECTION ASSISTANCE COMMISSION  
633 3rd St. NW, Suite 200  
Washington, DC 20001

### MEMORANDUM

**TO:** Sarah Dreyer, U.S. Election Assistance Commission Acting Inspector General

**FROM:** Brianna Schletz, U.S. Election Assistance Commission Executive Director

**DATE:** February 2, 2025

**SUBJECT:** Management Response to the Office of Inspector General Draft Audit Report of the U.S. Election Assistance Commission's Travel Administration (Report No. F24HQ0053-25-0X)

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The U.S. Election Assistance Commission (EAC) would like to thank the Office of Inspector General (OIG) for the opportunity to provide comments on the subject draft report. The agency is committed to improving our travel processes and ensuring compliance with all applicable regulations, and provides plans below for addressing the two recommendations.

The EAC encourages well-designed and effective internal controls. As reported, six of eight categories assessed had five or less exceptions among the 70 samples selected for review.

**Recommendation 1:** *Implement travel procedures and processes for performing thorough routine reviews of travel authorizations, vouchers, and payments to ensure that all transactions are processed in accordance with the Federal Travel Regulation, and that all appropriate supporting documentation is included with the submission of the travel voucher (for example, a signed voucher checklist). Include a provision for annual review.*

**Management Comments:** EAC concurs with the recommendation and plans to take final action on the recommendation by June 30, 2025. To ensure travel vouchers are submitted within five working days after travel requires prompt action by travelers returning from a trip and is sometimes impacted by factors out of the individual traveler's control. The EAC is committed to reducing the time it takes for travelers to submit a travel voucher by identifying and reducing any impediments that stand in the way.

The EAC plans to incorporate a review, at least annually, to inspect travel authorizations, vouchers, and payments for supporting documentation and compliance with the Federal Travel Regulation.

**Recommendation 2:** *Provide annual training to travelers on current policies and procedures and a copy of the EAC Travel Handbook.*

**Management Comments:** EAC concurs with the recommendation and plans to take final action on the recommendation by June 30, 2025. The EAC plans to develop and implement an annual travel training course for travelers on EAC's travel policies and procedures, and to provide travelers with a copy of the Travel Handbook.



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