



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

DATE: May 23, 2025

TO: U.S. Election Assistance Commission, Chief Financial Officer, Timothy Lamping

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

SUBJECT: Review of the EAC's Compliance with the Payment Integrity Information Act for Fiscal Year 2024 (Report No. O25HQ0062-25-05)

The Payment Integrity Information Act of 2019 (PIIA) requires the Office of Inspector General (OIG) to annually review the agency's improper payment reporting made in the annual financial statement to determine compliance.¹ OIG performed this review to determine whether the U.S. Election Assistance Commission (EAC) complied with the Payment Integrity Information Act of 2019 reporting requirements for fiscal year (FY) 2024.

Results

We determined that the EAC was not fully compliant with PIIA reporting requirements for FY 2024, because officials did not submit the agency's FY 2024 payment integrity information to the Office of Management and Budget (OMB) by the established deadline in order for it to be published on PaymentAccuracy.gov. This occurred because officials did not receive OMB's instructions, likely due to EAC staff turnover.

We were therefore unable to review the EAC's data on PaymentAccuracy.gov. However, OIG reviewed the payment recapture audit results performed by the U.S. Treasury Bureau of the Fiscal Service (BFS) and confirmed that it is unlikely that the EAC reached the significant improper payment threshold in FY 2024.²

OIG also confirmed that EAC officials took appropriate steps to notify OMB that EAC data is missing from PaymentAccuracy.gov and seek resolution. We likewise acknowledge that OMB's distribution list has been updated to ensure future notifications are received without delay.

The EAC did include its improper payment information in the Annual Financial Report (AFR) for FY 2024 and post the AFR on the budget and finance page of the EAC public website. The report included a link to PaymentAccuracy.gov.

¹ Payment Integrity Information Act of 2019, Pub. L. No. 116–117 (March 2, 2020).

² A significant improper payment is defined as exceeding \$10 million of all reported program or activity payments of the executive agency made during that fiscal year and 1.5 percent of program outlays or \$100 million. 31 U.S.C. 3352(a)(3)(A).

The EAC also conducted a risk assessment in FY 2023 to assess the likelihood of making improper and unknown payments, which satisfies the requirement to conduct this review at least once every 3 years, for each program with annual outlays greater than \$10 million.

The results are summarized as follows:

Requirement	EAC Compliant
1. Published improper payment information with the AFR in accordance with OMB guidance and posted it on the agency website.	No
2. Conducted improper payment risk assessments for each program with annual outlays greater than \$10 million at least once in the last 3 years and adequately concluded whether the program is likely to make improper payments and unknown payments above or below the statutory threshold.	Yes
3. Published improper payment and unknown payment estimates for programs susceptible to significant improper payments.	Not applicable
4. Published corrective action plans.	Not applicable
5. Published reduction targets, demonstrated improvements to reach a tolerable rate, and developed a plan to meet target rate.	Not applicable
6. Reported an improper payment and unknown payment estimate of less than 10 percent for each estimate published.	Not applicable

Scope and Methodology

To perform the FY 2024 compliance review, we gained an understanding of the requirements in OMB Circular A-123, Appendix C, (M-21-19, March 5, 2021), OMB Circular A-136 (May 30, 2024), OMB Data Call Instructions, and the OMB Payment Integrity Question and Answer Platform. We performed this review using the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Guidance for Payment Integrity Information Act Compliance Reviews, dated October 22, 2024.

To answer our objective, we reviewed the payment integrity information in the EAC annual financial report. We obtained and reviewed supporting data related to improper payments from the independent public accounting firm that conducted the 2024 Financial Statement Audit and the BFS 2024 payment recapture audit results for the EAC. We reviewed the EAC's 2024 grant allocations spreadsheet as part of our data reliability assessment. We compared the EAC's grant allocations spreadsheet with data from BFS. We contacted EAC personnel in the finance and grants department to understand the process for compiling and reporting improper payment information and associated internal controls.

Because the EAC did not respond to the OMB Data Call with the required fields of information by the established deadline, we were unable to review the EAC's data on PaymentAccuracy.gov.

Conclusion

For FY 2024, we determined that EAC was not compliant with one of the six reporting requirements outlined in the Payment Integrity Information Act of 2019. OIG made no recommendations, as we determined that EAC officials had already taken steps to address the matter and recommendations made as part of the FY 2024 financial statement audit will further address the root cause.³

³ *Audit of the U.S. Election Assistance Commission's Financial Statements for Fiscal Year 2024* ([F24HQ0053-25-01](#), November 2024).