U.S. ELECTION ASSISTANCE COMMISSION
OFFICE OF INSPECTOR GENERAL

OVERSIGHT PLAN

FOR FISCAL YEAR 2026

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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 of 1978 (IG Act), as amended; however, we also focus our oversight efforts on the areas of highest risk and priority.

When developing its annual oversight plans, OIG evaluates a variety of factors. For fiscal year (FY) 2026, the initial consideration was the level of funding available to support OIG activities. As that funding amount remains uncertain, OIG based its planning assumptions on the President’s Budget Request to ensure alignment with anticipated resource levels. The FY 2026 plan prioritizes mandatory oversight activities required by law or regulation, as well as audits of Help America Vote Act (HAVA) grant funds.

During the year, with additional resources, OIG may be able to conduct added discretionary work. In planning discretionary work, OIG would consider:

- the amount of funding allocated to EAC programs and grant recipients
- how long it has been since a program, process, or grant was last audited or evaluated
- the results of prior audits, investigations, and other oversight efforts conducted by both OIG and other oversight bodies
- risks associated with EAC programs and operations
- topics that could have the greatest impact
- the needs and requests of stakeholders identified through outreach with EAC officials, congressional committees, and other parties

This plan is effective immediately and covers OIG activities to be initiated through the end of FY 2026. However, as noted above, we may adjust the plan given additional resources, or in response to emerging issues or changing conditions.

An update on our ongoing work is included in Appendix 1.

Planned Oversight

Mandatory Reporting

Financial Statement Audit
OIG will engage an independent public accounting (IPA) firm to conduct an audit of the EAC's financial statements for FY 2026.

Audit of FISMA Compliance
OIG will engage an IPA firm to conduct an audit of the EAC's compliance with the Federal Information Security Modernization Act (FISMA) requirements for FY 2026. The audit objective will be to determine whether EAC implemented selected security controls for certain information systems in support of FISMA.

Improper Payment Review
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.[1] 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."[2] OIG will perform this review to determine whether the EAC complied with the PIIA reporting requirements for FY 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 the 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 the 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 2026, OIG plans to issue these reports for the 6-month periods ending September 30, 2025, and March 31, 2026.

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[1] Payment Integrity Information Act of 2019, Pub. L. No. 116–117 (March 20, 2020) (codified at 31 U.S.C.A §§ 3351–3358).
[2] 31 U.S.C.A. § 3351(4).

Discretionary Projects

Audits of the Administration of HAVA Grants Awarded to Alabama, Hawaii, Nevada, and South Dakota
OIG will engage an IPA firm to conduct audits of the administration of Help America Vote Act (HAVA) grant funds awarded to Alabama, Hawaii, Nevada, and South Dakota. 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 the relevant sections 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 the EAC.

Audits of the Administration of HAVA Grants Awarded to Selected States
As funding permits, OIG will engage an IPA firm to conduct audits of the administration 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 the relevant sections 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 the EAC.

Other Oversight 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 the 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 the 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 the EAC's responsibility to resolve. These findings and recommendations are then referred to the EAC to follow up.

Support Activities
To enable its oversight work, OIG's plans also include activities that support its operations and the operations of the Inspector General community. For example:

- The current OIG Strategic Plan covers FY 2022 through FY 2026. Therefore, before the end of FY 2026, the OIG will reexamine its Strategic Plan and issue a new one for FY 2027 through FY 2031.

- OIG conducts a proactive, annual review to assess the office's compliance with professional standards and quality control policies and procedures. The results help OIG prioritize resources, strengthen policies and procedures, and identify training needs.

- In 3-year cycles, CIGIE coordinates peer reviews of each OIG audit organization. CIGIE's peer review program tests an OIG's system of quality control in accordance with the *CIGIE Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*. EAC OIG is scheduled to conduct a peer review of the Federal Election Commission OIG for the period ended September 30, 2025.

Appendix 1 – Ongoing Oversight

Audit of EAC’s Financial Statements for Fiscal Year 2025
OIG engaged Allmond & Company LLC, an IPA firm, to conduct an audit of the EAC’s financial statements for FY 2025. This work was initially scheduled to be completed by November 2025. However, due to an extended lapse in appropriations, the completion date will need to be extended.

Audit of the Administration of HAVA Grants Awarded to Connecticut
OIG engaged McBride, Lock & Associates, LLC, an IPA firm, to conduct an audit of Connecticut’s administration of HAVA grants. This work was initially scheduled to be completed by January 2026. However, due to a lengthy lapse in appropriations, the completion date may need to be extended.

Audit of the Administration of HAVA Grants Awarded to Florida
OIG engaged Allmond & Company LLC, an IPA firm, to conduct an audit of Florida’s administration of HAVA grants. This work was initially scheduled to be completed by March 2026. However, due to a lengthy lapse in appropriations, the completion date may need to be extended.

Audit of the Administration of HAVA Grants Awarded to Mississippi
OIG engaged Allmond & Company LLC, an IPA firm, to conduct an audit of Mississippi’s administration of HAVA grants. This work was initially scheduled to be completed by March 2026. However, due to a lengthy lapse in appropriations, the completion date may need to be extended.

Audit of the Administration of HAVA Grants Awarded to Utah
OIG engaged Allmond & Company LLC, an IPA firm, to conduct an audit of Utah’s administration of HAVA grants. This work was initially scheduled to be completed by March 2026. However, due to a lengthy lapse in appropriations, the completion date may need to be extended.

U.S. Election Assistance Commission
Office of Inspector General
633 3rd Street, NW, Second Floor
Washington, DC 20001

Report Waste, Fraud, and Abuse

eacoig@eac.gov | Online Complaint Form