SEMIANNUAL REPORT TO CONGRESS

APRIL 1, 2025 - SEPTEMBER 30, 2025

U.S. ELECTION ASSISTANCE COMMISSION
OFFICE OF INSPECTOR GENERAL

Message from the Inspector General

Sarah Dreyer
Inspector General

As the newly appointed Inspector General for the EAC, it is my privilege to present this Semiannual Report to Congress for the U.S. Election Assistance Commission (EAC) Office of Inspector General (OIG), covering the period from April 1, 2025, to September 30, 2025. While required by law, this report is more than a compliance requirement—it's a statement of our commitment to independent oversight.

Over the last 6 months, our small team saw the completion of three high-value audits and reviews, bringing the total for the year to six. We also worked with the EAC this period to resolve eight recommendations from four previous reports on IT security and the administration of grants. This work on the EAC's programs and operations continued to promote effectiveness, efficiency, and integrity.

To prevent and address fraud, waste, and abuse in our areas of purview, since April, OIG processed 32 unique hotline complaints, bringing the annual total to 99. This period we also delivered internal control and fraud awareness presentations to representatives from four state and territory election offices, bringing that total to ten for the year.

I am proud of the resilience and dedication of our OIG team and grateful for the cooperation of agency leadership and staff as we work together to strengthen the EAC's programs and operations. With the continued support of Congress, we remain committed to ensuring that taxpayer funds are safeguarded for the benefit of all.

Sarah Dreyer
Inspector General

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Election Assistance Commission Profile

Congress established the U.S. Election Assistance Commission (EAC) through the passage of the Help America Vote Act (HAVA) of 2002 (Pub. L. 107-252). The EAC is an independent, bipartisan commission that serves as a national clearinghouse and resource for the compilation of information and review of procedures for the administration of federal elections. The President appoints and the Senate approves four commissioners authorized by HAVA.

The EAC's principal duties include maintaining a national clearinghouse of information on election administration, testing and certifying voting systems, adopting voluntary voting system guidelines, conducting research aimed at improving the voter experience, and supporting election administrators and administering grants authorized by HAVA. In total, the EAC has distributed more than $4 billion in grants to the 50 states, in addition to the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. Learn more at www.eac.gov.

Office of Inspector General Profile

Created in 2005, the Office of Inspector General (OIG) is an independent division of the EAC. HAVA required the appointment of an Inspector General for the EAC and amended the Inspector General Act (IG Act) of 1978 to identify EAC OIG as a Designated Federal Entity. At the end of this reporting period, OIG had three full-time employees—the Inspector General, an attorney that also handles investigations and operations, and a program analyst. Three full-time positions were vacant.

OIG currently uses its own staff to conduct some oversight work, though much was contracted to independent public accounting firms this period. To perform the duties required under the IG Act, we also contract for administrative support and arrange to receive services from other federal agencies. As a small OIG, the office also relies on the EAC and its service providers for functions related to information technology, budget, and human resources.

OIG's mission is to safeguard the federal investment in our electoral system by conducting objective and meaningful oversight. To achieve this, OIG conducts and oversees audits, investigations, and other reviews related to the programs and operations of the EAC. In addition to recommending improvements to programs and operations to promote economy, efficiency, and effectiveness, OIG is responsible for preventing and detecting fraud, waste, abuse, and mismanagement of government resources.

Audits, Inspections, and Evaluations

Completed Projects

In total, OIG issued three reports during the 6 months that ended September 30, 2025. Two of these reports were based on work covering the EAC's operations, and one resulted from a review of HAVA grants. In sum, these reports contained seven recommendations. The reports are summarized below.

Review of the EAC's Compliance with the Payment Integrity Information Act for FY 2024

O25HQ0062-25-05 • May 2025 • Conducted by OIG

OIG determined that the EAC was not fully compliant with reporting requirements in the Payment Integrity Information Act of 2019 (PIIA) 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.

Review of the EAC's Management of HAVA Grants Awarded to Territories

G24HQ0054-25-06 • July 2025 • Conducted by OIG

OIG found that common factors impacted territories' administration of HAVA grants, including the structure of the territorial governments, territories' fiscal challenges, and frequent or severe natural disasters. Still, both EAC and territory officials reported that HAVA grants had resulted in improvements in the administration of federal elections.

OIG also found that the EAC has improved its management of grants to the territories. In recent years, EAC grant specialists have improved their relationships with territory election officials, the Commission has increased its production of relevant grant guidance, and officials have conducted site visits to several of the territories. However, these gains were attributed to unsustained staffing levels, and OIG could not assess the long-term impact of workforce optimization efforts on the effective management of HAVA grants because those efforts were ongoing.

Audit of the EAC's Compliance with FISMA, FY 2025

P25HQ0063-25-07 • September 2025 • Conducted by RMA Associates, LLC

This audit assessed the EAC's compliance with the Federal Information Security Modernization Act for FY 2025 and determined that the EAC's information security program and practices were effective. However, some exceptions were identified. Specifically, the EAC had not:

- Developed and implemented an IT staffing contingency plan.
- Updated all information technology policies and procedures.
- Integrated cybersecurity risk management into enterprise risk management.
- Implemented procedures to ensure that the systems and services provided by outside entities meet FISMA requirements.
- Implemented a process to detect and prevent the use of untrusted removable media or justified why one is not needed.
- Established a monitoring mechanism to track progress on its continuing monitoring strategy.
- Completed annual contingency plan testing.
- Employed mechanisms to automate the testing of system contingency plans.

The audit made seven recommendations to improve EAC's security posture, and three from the prior year remain open.

Ongoing Projects

As of September 30, 2025, OIG has eight ongoing projects, four of which were initiated during this semiannual period. These projects are summarized below.

Audit of the Administration of HAVA Grants Awarded to Connecticut

Announced October 2024 • Conducted by McBride, Lock & Associates, LLC

The objectives of this audit are to determine whether Connecticut (1) used funds for authorized purposes in accordance with relevant sections of HAVA and other applicable 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.

Audit of the Administration of HAVA Grants Awarded to Oregon

Announced October 2024 • Conducted by McBride, Lock & Associates, LLC

The objectives of this audit are to determine whether Oregon (1) used funds for authorized purposes in accordance with relevant sections of HAVA and other applicable 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.

Audit of the Administration of HAVA Grants Awarded to Wyoming

Announced October 2024 • Conducted by McBride, Lock & Associates, LLC

The objectives of this audit are to determine whether Wyoming (1) used funds for authorized purposes in accordance with relevant sections of HAVA and other applicable 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.

Audit of the Administration of HAVA Grants Awarded to Montana

Announced October 2024 • Conducted by McBride, Lock & Associates, LLC

The objectives of this audit are to determine whether Montana (1) used funds for authorized purposes in accordance with relevant sections of HAVA and other applicable 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.

Audit of the Administration of HAVA Grants Awarded to Florida

Announced April 2025 • Conducted by Allmond & Company, LLC

The objectives of this audit are to determine whether Florida (1) used funds for authorized purposes in accordance with relevant sections of HAVA and other applicable 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.

Audit of the Administration of HAVA Grants Awarded to Mississippi

Announced April 2025 • Conducted by Allmond & Company, LLC

The objectives of this audit are to determine whether Mississippi (1) used funds for authorized purposes in accordance with relevant sections of HAVA and other applicable 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.

Audit of the Administration of HAVA Grants Awarded to Utah

Announced April 2025 • Conducted by Allmond & Company, LLC

The objectives of this audit are to determine whether Utah (1) used funds for authorized purposes in accordance with relevant sections of HAVA and other applicable 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.

Audit of the EAC's Financial Statements for FY 2025

Announced April 2025 • Conducted by Allmond & Company, LLC

The objectives of this audit are to express an opinion on whether the EAC's financial statements are fairly presented, report any significant deficiencies and material weaknesses in internal controls identified over financial reporting, and report on compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements.

Paused and Cancelled Projects

At times, OIG must adjust its oversight plan in response to emerging issues or changing conditions. The projects paused or cancelled during the semiannual period are summarized below.

Impact Evaluation of the HAVA Grants Awarded to Virginia

Paused March 2024 • Conducted by OIG

OIG paused work on this project in March 2024 and intended to resume efforts in December 2024, but OIG vacancies have prevented the Office from resuming its efforts. 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.

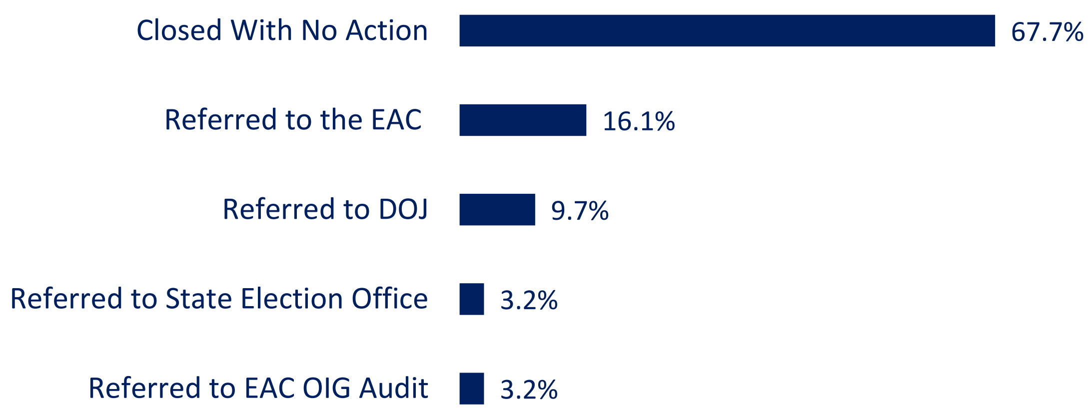
Hotline, Investigations, and Fraud Awareness Program

Hotline

The OIG Hotline serves as a vehicle through which EAC employees, as well as members of the public, may report suspected fraud, waste, abuse, and mismanagement. Complaints may be submitted through a web-based hotline portal, via email, over the phone, or in person.

We received 32 unique complaints in the second half of FY 2025. 31 of those complaints were closed during the semi-annual period, and one remained open. The figure below demonstrates the disposition of the closed complaints.

Disposition of Complaints Received in the Second Half of FY 2025



We closed 21 complaints with no action. Generally, these complaints did not deal with EAC programs, operations, or grants and, therefore, were not within OIG's purview, or there was not enough information to investigate or refer the complainant to an appropriate entity.

OIG refers matters to offices within the EAC when appropriate. This could include, for example, information requests and questions best addressed by EAC subject matter experts and certain personnel issues. During this reporting period, five referrals were made to offices within the EAC for review.

OIG refers allegations of criminal acts related to federal elections and voter fraud to the DOJ Public Integrity Section and its FBI contacts who oversee the investigation and prosecution of federal crimes affecting government integrity, including election crimes. We do so without assessing whether it is a viable complaint. We also refer complaints to other divisions within the DOJ as warranted. In total, we made three DOJ referrals during this reporting period.

When OIG receives complaints related to voter registration or the administration of elections, we refer the complainant to the appropriate election office, as the authority and responsibility to administer elections is specifically reserved for states and territories. During this reporting period we made one such referral.

We also made one referral to OIG auditors to consider when making future oversight plans.

Investigations

During this semiannual period, EAC OIG continued to use an interagency agreement for investigative services with the Department of the Interior OIG. When EAC OIG receives allegations that require further review, or it encounters fraud indicators during an audit, EAC OIG works with the Department of the Interior OIG to determine whether to open an investigation. No referrals were made during this reporting period.

Fraud Awareness Program

During the reporting period, OIG conducted fraud awareness briefings with election staff from Connecticut, Idaho, New York, and Puerto Rico. These briefings are aimed at providing the EAC's grantees with insights and strategies to identify and mitigate potentially fraudulent activities related to the use of federal funds. We include topics such as recognizing common fraud schemes, understanding fraud reporting procedures, and implementing effective internal controls to safeguard federal funds.

Questioned Costs, Unsupported Costs, and Funds Put to Better Use

During this semiannual period, OIG did not issue any reports containing questioned costs.

Summary of Recommendations Closed During the Reporting Period

During the semiannual period, OIG closed 8 recommendations and sustained $3,239 in questioned costs.

Report	Recommendations Closed this Period	Sustained Questioned Costs
Audit of Interest Income Earned on HAVA Funds	1, 3, 10	$3,239*
Audit of the Help America Vote Act Grants Awarded to the Territory of Guam	1	-
Audit of the U.S. Election Assistance Commission's Compliance with the Federal Information Security Modernization Act for Fiscal Year 2024	1, 3, 4	-
Audit of the Administration of Help America Vote Act Grants Awarded to the State of New Jersey	1	-

* The EAC calculated that $3,239 in lost interest should have been deposited in Maine’s state election fund in 2018. However, the EAC will not pursue a collection of these funds due to extenuating circumstances.

Summary of Outstanding Recommendations

As of September 30, 2025, OIG is tracking 7 reports containing 21 open recommendations that are more than 6 months old and for which EAC management had not completed final corrective actions.

Audit of the U.S. Election Assistance Commission's Financial Statements for Fiscal Year 2023 November 2023, F23HQ0044-24-02	
Recommendation	**Final Action Target Date**
We recommend that EAC review all current open obligations and identify all contracts entered into without proper authorization and have the EAC and/or service provider contracting officer ratify the contracts. Ensure that the authorization is properly documented.	March 2026

Audit of the U.S. Election Assistance Commission's Internal Procurements January 2024, P23HQ0025-24-05	
Recommendation	**Final Action Target Date**
We recommend that EAC update the EAC Procurement Handbook to reflect current requirements in the Federal Acquisition Regulation.	March 2026
We recommend that EAC complete contractor performance evaluations for all nonexpired internal contracts.	March 2026
We recommend that EAC record the required procurement information for all nonexpired internal contracts in the Federal Procurement Data System.	March 2026
We recommend that EAC implement a process to ensure timely and accurate reporting of contractual obligations to the Federal Procurement Data System.	March 2026

<table>
<tr><th colspan="2"><u>Audit of Interest Income Earned on HAVA Funds</u>
April 2024, G23HQ0027-24-07</th></tr>
<tr><th>Recommendation</th><th>Final Action Target Date</th></tr>
<tr><td>We recommend that EAC work with Kansas to:
a. Correct the interest income reported on the September 30, 2022, and any subsequently filed, Election Security and Section 251 Federal Financial Reports.
b. Implement procedures to ensure accurate reporting on future Federal Financial Reports.</td><td>March 2026</td></tr>
<tr><td>We recommend that EAC work with Mississippi to:
a. Correct the interest income reported on the September 30, 2022, and any subsequently filed, Election Security Federal Financial Reports.
b. Implement procedures to ensure accurate reporting on future Federal Financial Reports and to ensure that supporting documentation is maintained to support the amounts reported to EAC on the Federal Financial Reports.
c. Ensure the implementation of proper written policies and procedures regarding the calculation and reporting of interest income.
d. Determine the amount of any lost interest due to the delays in the earning of interest on the 2022 Election Security grant funds, and the amount should be deposited into the election fund.
e. Implement procedures to ensure that future EAC grants are deposited into an interest-bearing election fund on a timely basis.</td><td>March 2026</td></tr>
<tr><td>We recommend that EAC work with Puerto Rico to ensure that interest is now being properly credited to HAVA grant funds in a timely manner and that all lost interest is properly calculated and deposited into the election fund.</td><td>March 2026</td></tr>
<tr><td>We recommend that EAC work with South Dakota to:
a. Correct the interest income reported on the September 30, 2022, and any subsequently filed, Section 251 Federal Financial Reports.
b. Implement procedures to ensure accurate reporting on future Federal Financial Reports.</td><td>March 2026</td></tr>
</table>

Audit of the Administration of Help America Vote Act Grants Awarded to the State of Georgia August 2024, G23GA0047-24-14	
Recommendation	**Final Action Target Date**
We recommend that EAC confirm that the Georgia Secretary of State's Office implements corrective action to address recommendation 8 in Report Number 21-11 issued by the Georgia Department of Audits and Accounts.	March 2026
We recommend that EAC calculate lost interest due to the untimely deposit of 2018 and 2020 Election Security funds and ensure any amounts due are deposited into to the election fund.	March 2026
We recommend that EAC require the Georgia Secretary of State's Office to reconcile interest earned reported by the Georgia Office of the State Treasurer and interest earned recorded on the general ledger and correct any impacted financial reports for the reissued Section 101, reissued Section 251, and Election Security awards.	March 2026

Audit of the U.S. Election Assistance Commission's Compliance With the Federal Information Security Modernization Act For Fiscal Year 2024 September 2024, P24HQ0052-24-15	
Recommendation	**Final Action Target Date**
We recommend that the Chief Information Security Officer develop and implement procedures to leverage the Repository for Software Attestation and Artifacts to obtain sufficient assurance that the security and supply chain controls of systems or services provided by contractors or other entities on behalf of the organization meet FISMA requirements.	March 2026
We recommend that the Election Assistance Commission's Chief Information Officer establish and implement a formal Information Security Continuous Monitoring Strategy and an effective monitoring mechanism to track the progress of ongoing lessons learned.	March 2026

Audit of the U.S. Election Assistance Commission's Compliance With the Federal Information Security Modernization Act For Fiscal Year 2024 September 2024, P24HQ0052-24-15	
Recommendation	**Final Action Target Date**
We recommend that the Election Assistance Commission's Chief Information Officer identify and employ an automated notification mechanism to test its system level contingency plans thoroughly and effectively.	March 2026

Audit of the U.S. Election Assistance Commission's Financial Statements for Fiscal Year 2024 February 2025, F24HQ0053-25-01	
Recommendation	**Final Action Target Date**
We recommend that EAC management document policies and procedures for all significant process areas; including outlining the responsibilities of EAC personnel and the responsibilities of EAC's service providers.	March 2026
We recommend that EAC management ensure that all management and personnel, directly and indirectly responsible for performing processes outlined, have read, and understand the documented policies and procedures.	March 2026
We recommend that EAC management perform periodic review of policies and procedures, and policies and procedures are updated in a timely manner.	March 2026
We recommend that EAC management develop process narratives to assist new and transitioning personnel in understanding their scope of responsibilities and job function as well as help management perform review.	March 2026

Audit of the U.S. Election Assistance Commission's Travel Administration February 2025, F24HQ0053-25-04	
Recommendation	**Final Action Target Date**
We recommend that the EAC 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.	March 2026
We recommend that the EAC provide annual training to travelers on current policies and procedures as well as a copy of the EAC Travel Handbook.	March 2026

Annual Progress on Strategic Plan

OIG's strategic plan, last updated in March 2022, established goals to help the Office reach its vision of operating as a high-performing organization and to help EAC be as efficient and effective as it can be. The plan identified performance metrics to assess progress toward our intended outcomes of improving OIG processes, performance, and collaboration with stakeholders. We intend to update this strategic plan during FY 2026.

Goal 1: Assess and Improve OIG's Processes

Objective	Measurement	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
1.1 Establish a cycle to maintain updated OIG policies and procedures to effectively execute OIG duties across functions.	Number of policies updated or established	5	1	3	As indicated by review

In FY 2025, primarily in response to changing federal guidance and standards, we published updates to three of OIG's sets of policies and procedures—the Audit Handbook, the Investigations Manual, and the Administrative Manual. In FY 2026, we expect to review all policies and update those requiring it.

Objective	Measurement	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
1.2 Address audit peer review recommendations and maintain robust quality control measures to ensure work is conducted in accordance with standards.	Closed all peer review recommendations	1	N/A	N/A	N/A
	Establish annual monitoring process for audit work and implement improvements	Complete	Complete	Complete	Complete
	Pass peer reviews	Pass	N/A	N/A	N/A

See Appendix A - Peer Review Activity for additional information.

Objective	Measurement	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
1.3 Strengthen investigative processes and capacity to combat fraud, waste, and abuse.	Establish and maintain an interagency agreement for investigative services	Yes	Yes	Yes	Yes
	Present investigative statistics in semiannual report	Yes	Yes	Yes	Yes

Throughout FY 2025, EAC OIG maintained an interagency agreement with the Department of Interior OIG for investigative services. Investigative statistics are also included in this report.

Goal 2: Increase Performance and Value-Add Oversight

Objective	Measurement	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
2.1 Institute an annual planning process that addresses risk and promotes creative solutions.	Update the annual planning process	Reassessed	Improve	In progress	Improve
	# of creative solutions and impact on resources or results	3	1	1	1
	Establish enterprise risk management for OIG that is incorporated into annual planning	Yes	Yes	Yes	Yes

In FY 2024, OIG assessed the annual planning process used in prior years and determined that it adequately identified what should be OIG’s priorities for audits, reviews, and other oversight activities. The process was not significantly altered in FY 2025, though continued assessment is being done. We look to complete these efforts in FY 2026.

OIG has also continued to innovate during the year, evidenced by the implementation of a creative solution—defined as an original and previously unknown way to solve a problem. Specifically, this year, OIG entered into two memorandums of understanding with the EAC. The first established procedures for processing Freedom of Information Act (FOIA) requests received by the EAC regarding OIG records. The second established parameters to protect the confidentiality of and access to OIG information and data generated, stored, or accessed using EAC-provided IT systems and equipment. Together, these agreements preserve the independence and integrity of our office, while allowing us to leverage the resources and knowledge of the EAC.

Objective	Measurement	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
2.2 Expand oversight efforts while meeting mandatory audit requirements.	Meet Mandatory Audit Requirements	Yes	Yes	Yes	Yes
	Discretionary Oversight Work in Progress	3	4	7	2
	Evaluate Cost/Benefit for Current Audit Workload	Ongoing	Ongoing	Ongoing	Ongoing
	Pilot and Assess Internal Audit Oversight of Grants	Assess	N/A	N/A	N/A
	Percentage of Audit Recommendations EAC Agreed To	>90	90	>90	90
	Biennial Follow up Work on Previous Audit Recommendations	Complete	Complete	Complete	Complete

EAC OIG had seven discretionary oversight projects in progress as of September 30, 2025. These included audits of the HAVA grants awarded to Connecticut, Florida, Mississippi, Montana, Oregon, Utah, and Wyoming.

In FY 2025, as planned, EAC OIG focused internal resources' efforts on programmatic and crosscutting matters, for which broad knowledge of election-related matters is important. We used contracts with independent public accounting firms for routine and uncomplicated matters. We intend to adopt a similar approach in FY 2027.

EAC OIG's FY 2025 audits of the EAC's financial statements for FY 2024 and compliance with FISMA in FY 2025 included steps to follow up on the status of prior year recommendations. The review of HAVA grants awarded to territories also looked at the progress that territories have made in closing previous recommendations.

Objective	Measurement	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
2.3 Proactively support EAC in efforts to educate states on the use of EAC funds and OIG.	Establish Program for Supporting EAC in Outreach Efforts to States	Piloted	Update	Updated	Continued Support
	Number of Outreach Efforts	6	5	8	4
	Impact of Outreach Efforts	-	-	-	-

During FY 2025, the Inspector General presented to leaders from American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the Virgin Islands at the Region 6 Standards Board meeting in March. She also delivered onsite presentations to election staff from South Dakota (October) and Connecticut (July), and gave virtual presentations to the New York, Puerto Rico, and Idaho offices in September. These presentations covered internal control and fraud awareness topics. A similar presentation was given to participants in the Help America Vote College Program during a webinar held in October 2024.

The Inspector General also attended the National Association of State Election Directors (NASED) Winter Conference in February 2025.

Goal 3: Foster Stakeholder Collaboration and Encourage Transparency

Objective	Measurement	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
3.1 Communicate regularly with stakeholders through multiple mediums.	Number of Stakeholder Communications	>20	>20	>20	>20
	Impact of Outreach Efforts	-	-	-	-

Stakeholders that EAC OIG meets with on a regular basis include the EAC Commissioners, the EAC Executive Director and General Counsel, and the U.S. Senate Committee on Rules and Administration. Formal and informal interactions also take place during the year.

Objective	Measurement	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
3.2 Sustain and expand partnerships with other oversight entities.	Establish Communication and Outreach Strategy	Updated	Update	Updated	Update
	Number of Partnerships with Oversight Agencies	4	3	4	2
	Results/Impact of Partnerships	-	-	-	-

During the year, EAC OIG updated its outreach plan to enhance communication and engagement between the organization and its stakeholders. It will reassess and update the plan in fiscal year 2026 to ensure that efforts remain impactful.

EAC OIG continued regular meetings with officials from the U.S. Government Accountability Office and CIGIE. EAC OIG also maintained an interagency agreement for investigative services with the Department of Interior OIG and obtained website support from the U.S. Postal Service OIG. The target is lower in FY 2026 because the relationship with some of these entities may look different due to funding uncertainties.

Additionally, before starting grant oversight work in a particular jurisdiction, OIG reached out to applicable oversight bodies, such as state and legislative auditors, about recent and upcoming work.

As a result of these efforts, OIG was able to avoid overlapping efforts, coordinate on areas of mutual interest, and stay abreast on issues impacting Offices of Inspectors General.

Objective	Measurement	FY 2024 Actual	FY 2025 Target	FY 2025 Actual	FY 2026 Target
3.3 Provide timely information for decision makers.	Percentage of Reports Posted on EAC OIG Website and Oversight.gov Within 3 Days of Issuance	100	100	100	100

Semiannual Reporting Requirements

In December 2022, amendments to Section 5 of the IG Act were codified in 5 U.S.C. Section 405. The following table lists the amended requirements and corresponding page numbers where a requirement is addressed in this report. We also note requirements where we have nothing to report.

Paragraph Number	Description of Requirement	Page in report
1	Description of significant problems, abuses, deficiencies related to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action made by the office.	Nothing to report
2	Identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation.	9-13
3	Summary of significant investigations closed during the reporting period.	Nothing to report

Paragraph Number	Description of Requirement	Page in report
4	Total number of convictions during the period resulting from investigations.	Nothing to report
5	Information regarding each audit, inspection, or evaluation report issued during the reporting period, including (a) a listing of each audit, inspection, or evaluation; (b) if applicable, the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs); and (c) the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period.	2-3; 8
6	Information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period.	8
7	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996.	Nothing to report
8	An appendix containing the results of any Peer Review of EAC OIG conducted by another OIG during the reporting period; or if no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another OIG.	22-23
9	List of any outstanding recommendations from any Peer Review of EAC OIG.	Nothing to report
10	Status of Peer Reviews conducted by EAC OIG and why implementation is not complete.	Nothing to report
11	Statistical tables showing the total number of investigative reports, persons referred to DOJ for criminal prosecution, persons referred to state and local authorities for criminal prosecution, and indictments and criminal information resulting from referrals.	Nothing to report
12	Description of the metrics used for developing the statistical tables.	Nothing to report
13	Report on each investigation where allegations of misconduct were substantiated involving a senior government employee or senior official; the facts, circumstances of the investigation; and the status and disposition of the matter, including if it was	Nothing to report

Paragraph Number	Description of Requirement	Page in report
	referred to DOJ, date of the referral, and if declined by DOJ, date of declination.	
14	Description of any instance of whistleblower retaliation, including consequences the establishment actually imposed to hold the official accountable.	Nothing to report
15	Information related to interference by the establishment, including a detailed description of any attempt by the establishment to interfere with the independence of the Office, including with budget constraints designed to limit the capabilities of the Office; and incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of the establishment for such action and a summary of each report made to the head of the establishment under Section (6)(c) (2) during the reporting period.	Nothing to report
16	Detailed descriptions of the circumstances of each inspection, evaluation, and audit conducted by the Office that is closed and was not disclosed to the public and any investigation conducted by the Office involving a senior government employee that is closed and was not disclosed to the public.	Nothing to report

Trafficking in Persons Reporting Requirement

The Trafficking Victims Prevention and Protection Reauthorization Act of 2022 (P.L. 117-348) requires us to report annually on suspected violations of trafficking reported; resulting investigations; the status and outcomes of those investigations; and related recommendations to improve the EAC's programs and operations. OIG has no responsive information for this reporting period.

Appendix A - Peer Review Activity

Section 989C of the Dodd-Frank Act contains additional semiannual reporting requirements pertaining to peer review reports. Federal Inspectors General are required to engage in peer review processes related to their audit, inspection and evaluation, and investigative operations. In keeping with Section 989C, the U.S. Election Assistance Commission (EAC) Office of Inspector General (OIG) is reporting the following information related to its audit and inspection and evaluation peer review activities. These activities cover our roles as both the reviewed and the reviewing OIG.

Audit Peer Reviews

In 3-year cycles, the Council of Inspectors General on Integrity and Efficiency (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's peer review for the period ending March 31, 2024, was performed by the Farm Credit Administration OIG, and the final peer review report was issued to EAC OIG on September 6, 2024. The final report concluded that the system of quality control for the audit organization of EAC OIG in effect for the year ended March 31, 2024, has been suitably designed and complied with to provide EAC OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

The review report did not cite any deficiencies. However, EAC OIG received a Letter of Comment that included a finding with a recommendation to improve documentation of its sampling methodology through training for its staff. EAC OIG has fully addressed the recommendation.

Peer Review of the National Endowment for the Humanities OIG Conducted by EAC OIG

On September 16, 2022, EAC OIG issued a System Review Report on the audit organization of the National Endowment for the Humanities OIG for the 3-year period ending March 31, 2022. We found that the system of control for the audit organization had been suitably designed and complied with requirements to provide National Endowment for the Humanities OIG with a reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The National Endowment for the Humanities OIG received a peer review rating of "Pass" and reports that they have closed the three recommendations made.

Inspection and Evaluation Peer Reviews

OIG established policies for conducting work in accordance with the *Quality Standards for Inspection and Evaluation* in 2023 and completed its first project under these standards in July 2025, meaning that the Office will undergo its first inspection and evaluation peer review during the 3-year cycle that begins on April 1, 2027.

Visit our website at **oig.eac.gov**.

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

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U.S. Election Assistance Commission
633 3rd Street NW, Suite 200
Washington, DC 20001

November 25, 2025

Sarah Dreyer, Inspector General
U.S. Election Assistance Commission
633 3rd Street NW, Suite 200
Washington, DC 20001

Dear Inspector General Dreyer:

The U.S. Election Assistance Commission (EAC) appreciates the oversight represented in the Office of Inspector General (OIG) Semiannual Report to Congress covering April 1, 2025, to September 30, 2025. EAC leadership is dedicated to ensuring that all EAC operations are a responsible use of taxpayer dollars; therefore, EAC Commissioners will ensure that EAC staff implement OIG recommendations directed at the EAC and assist states and territories in implementing open recommendations directed at them.

As reflected in the Semiannual Report, the EAC has worked diligently to fulfill our responsibilities under the Help America Vote Act (HAVA). During the reporting period the EAC also implemented other Federal directives not mentioned in the OIG report, including Executive Orders. As Chair, I am pleased by the hard work of EAC staff to close open recommendations during the period. EAC Commissioners and staff will work with Congress to ensure that the EAC is appropriately staffed and funded to meet all Federal directives and close open OIG recommendations.

Even in a non-Federal election year, the Commission remains dedicated to continuing its support of election officials and voters. The EAC continues to prioritize effective stewardship of appropriations provided by Congress, which results in effective agency operations and critical assistance for election officials. Please do not hesitate to reach out if you have any questions.

Sincerely,

Donald Palmer, EAC Chairman