

OFFICE OF INSPECTOR GENERAL

U.S. Election Assistance Commission

AUDIT OF THE ADMINISTRATION OF HELP AMERICA VOTE ACT GRANTS AWARDED TO THE STATE OF WYOMING

Report No. G25WY0059-26-02
December 16, 2025



HIGHLIGHTS

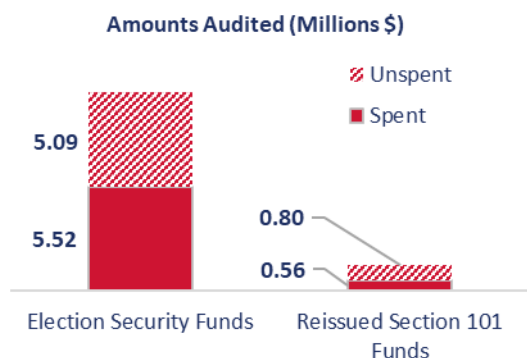
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Report No. G25WY0059-26-02

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What Was Audited

The independent public accounting firm of McBride, Lock & Associates, LLC, under contract with the Office of Inspector General, audited Help America Vote Act (HAVA) grants administered by the Wyoming Secretary of State, totaling just under \$12 million. This included federal funds, state matching funds, and interest income earned on the reissued Section 101 and Election Security grants.



The **objectives** of the audit were to determine whether Wyoming:

- (1) used funds for authorized purposes in accordance with Section 101 of HAVA and other applicable requirements;
- (2) properly accounted for and controlled property purchased with HAVA payments; and
- (3) used funds in a manner consistent with the informational plans provided to the EAC.

What Was Found

The audit found that the Wyoming Secretary of State generally accounted for HAVA funds in accordance with applicable requirements, accounted for and controlled property purchased, and used the funds in a manner consistent with informational plans submitted during the audit period.

However, there was one exception—\$559,767 in unsupported payroll costs were charged to the reissued Section 101 grant.

What Was Recommended

The audit made two recommendations to improve grant administration:

- 1 Transfer into the election fund \$559,767 for the unsupported payroll charges noted.
- 2 Implement written policies and training to ensure that all employees who work on multiple activities record their time in a way that supports the distribution of the employee's salary or wages among specific activities or cost objectives rather than charging amounts based on a budget estimate alone.

Based on actions already taken by the EAC, both recommendations are closed upon report issuance.



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

DATE: December 16, 2025

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

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

SUBJECT: Audit of the Administration of Help America Vote Act Grants Awarded to the State of Wyoming (Report No. G25WY0059-26-02)

This memorandum transmits the final report on Help America Vote Act grants awarded to the state of Wyoming. The Office of Inspector General contracted McBride, Lock & Associates, LLC, 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.

McBride, Lock & Associates, LLC is responsible for the attached auditor's report dated August 2025, and the conclusions expressed therein. While the Office of Inspector General coordinated and monitored the firm's performance under the contract, we did not evaluate their adherence to standards and therefore do not express an opinion on the state's administration of grants.

The report contains two recommendations. After reviewing information that you provided in response to the draft report, we acknowledge management's decisions on both recommendations and consider them closed upon report issuance.

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

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

McBRIDE, LOCK & ASSOCIATES, LLC

Certified Public Accountants

Established 1980

Performance Audit Report

**Administration of Payments Received Under the Help America Vote Act by
the Wyoming Secretary of State**

Prepared for

**The United States Election Assistance Commission (EAC)
Office of Inspector General**

By

McBride, Lock & Associates, LLC

August 2025

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**Performance Audit Report
Administration of Payments Received Under the Help America Vote Act by
the Wyoming Secretary of State**

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**U.S. Election Assistance Commission
Performance Audit Report
Administration of Payments Received Under the Help America Vote Act by
the Wyoming Secretary of State**

EXECUTIVE SUMMARY

McBride, Lock & Associates, LLC was engaged by the United States Election Assistance Commission (EAC) Office of the Inspector General to conduct a performance audit of the administration of payments received under the Help America Vote Act (HAVA or the Act) by the Wyoming Secretary of State (Office). The payments received by the Office are identified as Election Security and Section 101 Reissued. The scope of the audit includes: Election Security administration from inception on July 17, 2018 through September 30, 2024 and Section 101 Reissued administration from inception on October 1, 2018 through September 30, 2024. The objective of the audit was to determine whether the Office used payments authorized by Section 101 of the Help America Vote Act of 2002 (the HAVA) in accordance with HAVA and applicable requirements; properly accounted for and controlled the funds and property purchased with HAVA payments; used the funds in a manner consistent with the budget plan provided to EAC.

In addition, the Commission requires states to comply with certain financial management requirements, specifically:

- Expend payments in accordance with Federal cost principles established by the Office of Management and Budget (OMB) – (2 CFR 200).
- Submit detailed annual financial reports on the use of Title I payments.
- Maintain documents and records subject to audit to determine whether payments were used in compliance with HAVA.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

Based on the audit procedures performed, except for the matters discussed below, we concluded that the Office generally accounted for and expended the Grant funds in accordance with the requirements mentioned above and for the periods mentioned above. The exception is as follows:

1. During our audit, we selected 11 payroll periods for testing totaling \$93,273. In all instances the amounts charged to the grant were based on a budget estimate alone.

We have included in this report as Appendix A the Wyoming Secretary of State's written response to the draft report. Such response has not been subjected to audit procedures and, accordingly, we

do not provide any form of assurance on the appropriateness of the response or the effectiveness of the corrective actions described therein.

BACKGROUND

The Help America Vote Act of 2002 (HAVA) created the U.S. Election Assistance Commission (Commission) to assist States and insular areas (hereinafter referred to as States) with improving the administration of federal elections and to provide funds to States to help implement these improvements. The Commission administers grants to States authorized by HAVA under Title I, as follows:

- Title I, Section 101 payments are for activities such as complying with Title III of HAVA for uniform and nondiscriminatory election technology and administration requirements; improving the administration of elections for Federal office; educating voters; training election officials and poll workers; developing a state plan for requirements payments; improving, acquiring, leasing, modifying, or replacing voting systems, and methods for casting and counting votes; improving the accessibility and quantity of polling places; and establishing toll-free telephone hotlines that voters may use.

The HAVA Election Security and Section 101 Reissued grants also require that states must:

- Maintain funds in a state election fund (as described in Section 104 (d) of HAVA).
- Expend payments in accordance with Federal cost principles established by the Office of Management and Budget (OMB) – (2 C.F.R. § 200).
- Submit detailed annual financial reports on the use of Title I payments. Reports must include a summary of expenditures aligned with budget categories in the grantee's plan, a list of equipment obtained with the funds, and a description of how the funded activities met the goals of the plan.
- Provide matching funds of the Federal funds within a period stipulated by the award to be documented on the annual SF-425 submission
- Maintain documents and records subject to audit to determine whether payments were used in compliance with HAVA.

The Awardee – The Wyoming Secretary of State

The HAVA funds were awarded to the Wyoming Secretary of State. The Secretary of State oversees the administration of statewide elections. The Election Division ensures uniformity in the application and operations of Wyoming's elections. The Division assists with general, primary, bond, municipal and special district elections; files campaign finance disclosure reports; verifies petitions for independent candidates, initiatives, referendums and new political parties; answers questions pertaining to elections; generates voter registration lists; processes candidate applications; produces elections publications; and registers lobbyists and retains lobbyist disclosure reports.

Help America Vote Act State of Wyoming State Plans

The Wyoming Secretary of State's HAVA budget narrative was prepared by the Secretary of State.

Election Security 2018, 2020, 2022, 2023 and 2024

The main objective of the 2018 project funded by HAVA, as set forth in the budget letter, was to replace statewide voting equipment and enhance the state and county cybersecurity infrastructure. The objectives of the 2020 project funded by HAVA, as set forth in the budget letter, were to make long-term enhancements including cyber-vulnerability assessments at both the state and county level, improving the security of the voter registration system, providing cybersecurity training for both state and local election officials, and further replacement and upgrades of the voter equipment.

The objectives of the 2022-24 projects funded by HAVA, as set forth in the budget letter, were to address further cyber and physical security issues at the county level, hosting and operational expenses of the voter registration system, enhancements of the voter registration system, and providing cybersecurity training for county election officials.

Section 101 Reissued

On July 15, 2019 the Office was informed of an interim administrative closeout of the HAVA Section 101 grant through September 30, 2018. On that date, the unexpended interest income was carried forward. The funds were to be spent in accordance with Section 101.

AUDIT OBJECTIVES

The objectives of our audit were to determine whether the Office:

1. Used funds for authorized purposes in accordance with Section 101 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 EAC.

In addition to accounting for Grant payments, the Grant requires states to maintain records that are consistent with sound accounting principles that fully disclose the amount and disposition of the payments, that identify the project costs financed with the payments and other sources, and that will facilitate an effective audit. The Commission requires states receiving Grant funds to comply with certain financial management requirements, specifically:

- Expend payments in accordance with Federal cost principles established by the Office of Management and Budget (OMB) – (2 CFR 200).
- Submit detailed annual financial reports on the use of Title I payments.
- Maintain documents and records subject to audit to determine whether payments were used in compliance with HAVA.

SCOPE AND METHODOLOGY

We audited the Election Security grant funds received and disbursed by the Office from July 17, 2018 through September 30, 2024. These funds are related to the appropriation of \$380 million under the Consolidated Appropriations Act (CAA), 2018 (P.L. 115-151), \$425 million under the CAA, 2020 (P.L. 115-141), \$75 million under the CAA, 2022 (P.L. 117-103), \$75 million under the CAA, 2023 (P.L. 117-328) and \$55 million under the CAA, 2024 (P.L. 118-47). We audited the Section 101 grant funds reissued to and disbursed by the Office from October 1, 2018 through September 30, 2024. The scope of activity audited is shown in the following table:

<u>Description</u>	<u>Election Security</u>	<u>Section 101 Reissued</u>
Funds Received from EAC	\$ 9,000,000	\$ -
State Matching Funds	1,033,000	-
Interest Income	<u>573,761</u>	<u>1,355,854</u>
Total Funds	\$ 10,606,761	\$ 1,355,854
Less Disbursements	<u>(5,516,845)</u>	<u>(559,767)</u>
Fund Balance	<u>\$ 5,089,916</u>	<u>\$ 796,087</u>

The Office's Election Security expenditures detailed by budget and program category and Section 101 Reissued expenditures detailed by spending category are included as Appendix C.

In planning and performing our audit, we identified the following internal control components and underlying internal control principles as significant to the audit objective:

Objective	Component	Principle
1	Control Activities	Selects and develops control activities Selects and develops general controls over technology Deploys through policies and procedures
	Information and Communication	Uses Relevant Information Communicates Internally Communicates Externally
2	Control Activities	Selects and develops control activities Selects and develops general controls over technology Deploys through policies and procedures
	Information and Communication	Communicates Externally
3	Control Activities	Selects and develops control activities Selects and develops general controls over technology Deploys through policies and procedures

We assessed the design, implementation, and operating effectiveness of these internal controls and identified deficiencies that we believe could affect the Office's ability to use funds for authorized purposes, and properly account for and control property. The internal control deficiencies we found are discussed in the Audit Results section of this report.

Additionally, for the components and principles which we determined to be significant, we assessed the internal controls and compliance with laws and regulations necessary to satisfy the audit objective.

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.

We excluded procedures related to interest income from the audit due to the Office being included in a separate audit of interest income earned on HAVA funds dated April 15, 2024.

AUDIT RESULTS

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

Based on the audit procedures performed, we concluded that the Office generally accounted for HAVA funds in accordance with the requirements mentioned above, accounted for and controlled property purchased, and used the funds in a manner consistent with informational plans submitted during the audit period. The exceptions to applicable compliance requirements are described below.

Finding No. 1 – Inadequate Documentation of Payroll Allocation

During our audit, we selected 11 payroll periods for testing totaling \$93,273 charged to the Section 101 Reissued grant. In all instances the amounts charged to the grant were based on a budget estimate alone.

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) 2 CFR 200.430(i)(1) states, "Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(iv) Encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards...”

The Office uses the Section 101 Reissued grant solely to fund a portion of the Assistant Election Director's and Election Division Director's salaries. The allocation of the Assistant Election Director's salary and associated fringe benefits was 75% federally funded and 25% state funded. The allocation of the Election Division Director's salary and associated fringe benefits was federally funded at 25% of the Assistant Election Director's salary with the remaining portion being state funded.

All costs charged to the Section 101 Reissued grant, totaling \$559,767, were for payroll and are considered unsupported.

Recommendation

We recommend that the EAC require the Office to:

1. Transfer into the election fund \$559,767 for the unsupported payroll charges noted.
2. Implement written policies and training to ensure that all employees who work on multiple activities record their time in a way that supports the distribution of the employee's salary or wages among specific activities or cost objectives rather than charging amounts based on a budget estimate alone.

Wyoming Secretary of State's Response: The Office respectfully disagrees that the amounts charged were based on budget estimates alone, and contends that contemporaneous position description and duty documentation provide support for the amounts charged to each position. Section 101 payments may be used for improving the administration of elections for Federal office, educating voters, training election officials, improving or replacing systems and technology for casting and counting votes, and operating statewide information resources for voters.

The actual duties of the Election Division Director and Assistant Director, documented in their job content questionnaires, align directly with these categories, and match, if not exceed, the payroll percentages charged to the HAVA grants received. As required by the Wyoming Department of Administration and Information's Human Resources Division Rules pertaining to position control, job content questionnaires shall be completed and kept on file by the Department of Administration and Information Human Resources Division for each employee to “accurately describe the duties and responsibilities assigned by the supervisor to the position.” See Wyoming Administration & Information, Human Resources Division Rules, Chapter 3, Position Control, Section 2(c), Job Content Questionnaires. These rules further provide that job content questionnaires shall be “truthful and accurate,” and that “[f]alsification of job content questionnaires shall be grounds for

disciplinary action up to and including dismissal.” Id. Section 2(d). For these reasons, and as noted further below, the Office’s longstanding position was in reliance that the charged amounts were adequately supported for each pay period based on the job content questionnaires for the Elections Division Director and Assistant Elections Division Director as essential functions and duties of their jobs.

Auditor’s Response: Per the Uniform Guidance, support for allocations of salaries and wages to federal awards should be in the form of after-the-fact records, such as timesheets reflecting the employee’s actual effort, when employees work on federal and non-federal activities. Estimates determined before the services are performed such as job descriptions do not meet the requirements per the Uniform Guidance.

The Office responded on October 14, 2025, and disagreed with the report’s Finding No. 1. The EAC responded on December 1, 2025, and stated they have worked with the Wyoming Secretary of State to implement and complete appropriate corrective action on the findings and consider the recommendations resolved. The Office’s complete response is included as Appendix A-1 and the EAC’s complete response as Appendix A-2.

McBride, Lock & Associates, LLC performed the related audit procedures between January 16, 2025, and August 26, 2025.

McBride, Lock & Associates, LLC

McBride, Lock & Associates, LLC
Kansas City, Missouri
August 26, 2025

APPENDIX A-1

Response of the Wyoming Secretary of State to the Draft Report



Wyoming Secretary of State

Response of the Wyoming Secretary of State's Office to the Draft Performance Audit Report on the Administration of HAVA Payments

To: Office of Inspector General, U.S. Election Assistance Commission

From: Office of the Wyoming Secretary of State

Subject: Draft Performance Audit Report concerning the Administration of HAVA Section 101 Reissued and Election Security funds by the Wyoming Secretary of State's Office

Date: October 14, 2025

I. Introduction

The Wyoming Secretary of State's Office ("Office") appreciates the opportunity to respond to the Draft Performance Audit Report ("Draft Report").

While the matters identified in the audit and Draft Report pertain to practices and procedures which spanned two prior Secretary of State administrations, and while the audit period began over four years prior to current Secretary of State Chuck Gray's term, which began on January 3, 2023, the Office appreciates the opportunity to address the findings in the Draft Report based on the established payroll allocation practices for the Elections Division Director and Assistant Elections Division Director established by past administrations. The Office acted in good faith reliance on established processes which were communicated as sufficient during transitions to the present administration, and believed the position descriptions, timesheet reporting practices, and allocations were consistent with the provisions of Section 101.

The Draft Report does not conclude that payroll charges were unallowable, but nonetheless concludes that payroll charges to Section 101 Reissued were unsupported. The audit does not contest that the Director and Assistant Director performed work in furtherance of HAVA. The sole dispute concerns whether time documentation met the standards of 2 C.F.R. 200.430. The Office respectfully disagrees that these salary costs are

unsupported. As explained below, the work performed falls within the allowable uses in 52 U.S.C. 20901(b) as documented through contemporaneous means inherent within the Elections Division Director and Assistant Elections Division Director's duties required to be performed in accordance with their employee designations, and the Job Content Questionnaires ("JCQ's") on file corroborate that the HAVA-related share of duties meets or exceeds the payroll percentages charged. Although the Office disagrees with the Draft Report's finding, the Office is committed to working with the Election Assistance Commission to improve timesheet reporting requirements in furtherance of the requirements of HAVA.

II. Response to Finding No. 1: Documentation of Payroll Allocation

A. The Draft Report Premise and Recommendation

The Draft Report states that for certain payroll periods charged to the Section 101 Reissued grant, amounts were based on budget estimates rather than records that reflect the work performed and therefore lacked adequate support under 2 C.F.R. 200.430. The Draft Report does not contest that any work performed by the Election Division Director and Assistant Election Division Director was in furtherance of HAVA or in any way disallowed. Nonetheless, the Draft Report recommends transferring the unsupported amount and implementing written policies that ensure time records support distribution among cost objectives. The Office notes again that the Draft Report does not challenge the HAVA-related nature of the work itself, only the form of documentation used during the audited period.

B. The Office's Response to Finding No. 1

HAVA allowability is satisfied for the charged shares, and Contemporaneous Position Documentation Supports Nature and Proportion of Work.

The Office respectfully disagrees that the amounts charged were based on budget estimates alone, and contends that contemporaneous position description and duty documentation provide support for the amounts charged to each position. Section 101 payments may be used for improving the administration of elections for Federal office, educating voters, training election officials, improving or replacing systems and technology for casting and counting votes, and operating statewide information resources for voters.

The actual duties of the Election Division Director and Assistant Director, documented in their job content questionnaires, align directly with these categories, and match, if not exceed, the payroll percentages charged to the HAVA grants received. As required by the Wyoming Department of Administration and Information's Human Resources Division Rules pertaining to position control, job content questionnaires shall be completed and kept on file by the Department of Administration and Information Human Resources Division for each employee to "accurately describe the duties and responsibilities assigned by the supervisor to the position." *See* Wyoming Administration & Information, Human Resources Division Rules, Chapter 3, Position Control, Section 2(c), Job Content Questionnaires. These rules further provide that job content questionnaires shall be "truthful and accurate," and that "[f]alsification of job content questionnaires shall be grounds for disciplinary action up to and including dismissal." *Id.* Section 2(d). For these reasons, and as noted further below, the Office's longstanding position was in reliance that the charged amounts were adequately supported for each pay period based on the job content questionnaires for the Elections Division Director and Assistant Elections Division Director as essential functions and duties of their jobs.

The Election Division Director's duties are supported by the position's JCQ to satisfy the amount charged to the Section 101 Reissued Grant.

The Election Division Director's job content questionnaire, which provides an overview and outlines the duties of the position, require at least the requisite amount of time spent in furtherance of HAVA-related activity to be performed as a requirement of that position as the amount that was charged to the Section 101 Reissued grant monies, as supported by the position's JCQ. For example, the Election Division Director's most recent and current job content questionnaire dated December 19, 2022, which has been provided to the Election Assistance Commission's Grant Management Office and is appended as **Attachment A** to this response, documents core responsibilities which adequately document the equivalent of at least 25% of the Assistant Election Division Director's salary and benefits charged to the Section 101 Reissued Grant every pay period as an inherent part of their responsibilities (this amounts to approximately 14% of the Election Division Director's overall payroll allocation). Specifically, the Election Division Director's JCQ's overall description notes that the purpose of the position is to direct, manage, and supervise the work activities of the entire Elections Division, "which includes application and interpretation of election related Wyoming state statutes and federal law." Additionally, it is responsible for "planning, organizing, directing, administering, and coordinating staff work activities." In practice, these activities translate to a significant amount of time each

month overseeing projects relating to furtherance of HAVA, including regular work in preparation of federal elections, as well as work with and testing of the Wyoming Voter Registration System. The role's direct supervisory authority over the entire division, including the time supervising the Assistant Director's activity which, as explained below, allocates at least 75% of its time in furtherance of HAVA, further satisfies this requirement.

At a detailed level, the time allocation further supports at least 14% of the Election Director's time as requiring activity in furtherance of HAVA. Specifically, and as more fully set forth in the the position's JCQ, 50% of the time of the Election Division Director's duties requires interpreting and administering state and federal election law, serving as legislative liaison on election statutes and rules, all leading to the end results of coordinating with counties across the state, executive management team, and other external stakeholders about the application and interpretation of new and existing election related statutes. A very large proportion of this duty stems from requirements of HAVA. 20% of the time of the Election Division Director's duties necessitate serving as the legislative liaison on elections, which necessitates an acute awareness of the requirements of HAVA. 10% of this time includes direct supervision of the Assistant Elections Director, which as noted below, devotes well over 75% of the position's time in furtherance of HAVA-supported activity. And the position's requirement that 8% of the director's time maintaining current awareness of federal and state legislation, including policy changes and cybersecurity issues and requirements impacting elections as well as collaborating with the U.S. Department of Homeland Security support this allocation. Finally, the 2% of time devoted to aiding in identifying areas for improvement necessitate part of this time to improvement of federal elections.

These duties, as well as their percentage breakdown requirements for the Elections Division Director's position, clearly fall within the allowable uses in 52 U.S.C. 20901(b), including improving the administration of elections for Federal office, training election officials, and improving or replacing systems and technology for casting and counting votes. The JCQ assigns time shares across these functions that, in the aggregate, exceed the 14% of salary charged to Section 101 Reissued. This is not new. According to draft JCQs predating the period of the audit which have been provided to the Election Assistant Grants Management Office, the job duties covering the audit period demonstrate duties commensurate to at least 14% of the salary charged to the Section 101 Reissued grant.

Additionally, as an employee of the State of Wyoming, the Elections Division Director is required to submit a timesheet at the end of each pay period which documents the hours worked in accordance with their job duties. Before a timesheet is submitted, all

employees must certify that they have entered the information correctly on their timesheet and that it accurately reflects his or her time and leave used during the pay period. There has been no identification of any pay period covered by the audit which the Draft Report has identified in which the Elections Division Director has not submitted a timesheet. Although the Draft Report contends that the timesheets did not adequately report the time dedicated to HAVA-related activity, the Elections Division Director's timesheet directly documents hours worked each pay period. Coupled with the Election Division Director's job duties, as outlined in the Election Division Director's job content questionnaire, the Election Division Director's time has been supported through documentation sufficient to support the compensation for which it was allocated and charged to the Section 101 Reissued grant.

This work is further corroborated by the Office's Section 101 Reissued Grant reporting of Federal Financial Reports ("FFR") to the Election Assistance Commission, which are provided to the Election Assistance Commission on semi-annual and annual basis, along with progress reports which are submitted on a semi-annual and annual basis. These reports provide further support that the Assistant Director and the Election Division Director spend adequate time in furtherance of HAVA.

Based on the foregoing, the 14% payroll allocation for the Director is fully supported by the JCQ and applicable statutes, rules, and requirements.

The Assistant Election Division Director's duties are supported by the position's JCQ to satisfy the amount charged to the Section 101 Reissued Grant.

Like the Elections Division Director, the Assistant Elections Division Director's JCQ assigns duties that are predominantly HAVA functions and map directly to the allowable uses in 52 U.S.C. 20901(b) which adequately document and support the equivalent of at least 75% of the Assistant Election Division Director's salary and benefits charged to the Section 101 Reissued Grant every pay period as an inherent part of its responsibilities. The Assistant Election Division Director's most recent and current job content questionnaire signed by the agency and the Human Resources Division in on August 20, 2021, which has been provided to the Election Assistance Commission's Grant Management Office and is appended as **Attachment B** to this response, documents core responsibilities which are almost entirely spent in furtherance of HAVA-related activity to be performed as a requirement of that position in an amount more than that which was charged to the Section 101 Reissued grant moneys. This is principally evidenced by the general purpose statement of the position, which states in relevant part:

The Assistant Director of the Election Division is a professional position responsible for working closely with the Election Director on all matters overseen by the Election Division. The position is in charge of Wyoming's ongoing compliance with the Federal Help America Vote Act. The position works with the United States Election Assistance Commission from which Federal grants and mandates are issued to the State of Wyoming. This position works closely with the Wyoming County Clerks who are the beneficiaries of federal grant funding and who must also comply with federal election mandates.

At a detailed level, the time allocation further supports at least 75% of the Assistant Elections Director's time as requiring activity in furtherance of HAVA. As more fully set forth in the JCQ, 30% of the position is devoted to administration of the statewide computerized voter registration and election management system, and directly supports HAVA's statewide list requirement and the allowance for improving election administration and systems. According to the JCQ, 25% is to be allocated toward being responsible for ongoing compliance with the Help America Vote Act for the State of Wyoming, including oversight of HAVA laws and requirements, submitting HAVA State Plan updates and all federal HAVA reports and federal surveys, and maintaining well versed on developments in election law as they occur. According to the JCQ, the position is charged with policy implementation and legislative presentations, which accounts for 25% of the position's time, and includes representing Wyoming at trainings, meetings, and conferences concerning federal law changes and statewide implementation of HAVA as directed, including regular and ad-hoc education on Wyoming's statewide voter registration system. 15% of the position's time details the responsibility of participating with the entire division in developing and implementing voter education activities, as well as overseeing the inventory and county verification of voting systems for the conduct of federal elections, and disposal of HAVA equipment, as appropriate. Together, these duties amount to over 90% of the position's time, which documents required ongoing furtherance of HAVA-related activity.

The overall function and purpose of the Assistant Elections Division Director's position, its duties, as well as their percentage breakdown requirements for the Assistant Elections Division Director's position, clearly fall within the allowable uses in 52 U.S.C. 20901(b), including improving the administration of elections for federal office, training election officials, and improving or replacing systems and technology for casting and counting votes. The JCQ assigns time shares across these functions that, in the aggregate, well exceed the 75% of salary charged to Section 101 Reissued. Again, this is not new.

According to draft JCQs pertaining to the same position which predate the period of the audit which have been provided to the Election Assistant Grants Management Office, the job duties covering the audit period exceeded 75% of the salary charged to the Section 101 Reissued grant.

Like the Elections Division Director, the Assistant Director, as an employee of the State of Wyoming, is required to submit a timesheet at the end of each pay period which documents the hours worked in accordance with their job duties. Before a timesheet is submitted, all employees must certify that they have entered the information correctly on their timesheet and that it accurately reflects his or her time and leave used during the pay period. There has been no identification of any pay period covered by the audit which the Draft Report has identified in which the Assistant Director has not submitted a timesheet. Although the Draft Report contends that the timesheets did not adequately report the time dedicated to HAVA-related activity, the Assistant Director's timesheet directly documents hours worked each pay period. Coupled with the Election Division Director's job duties, as outlined in the Election Division Director's job content questionnaire, the Assistant Director's time has been supported through documentation sufficient to support the compensation for which it was allocated and charged to the Section 101 Reissued grant.

Again, this work is further corroborated by the Office's regular reporting of FFRs provided to the Election Assistance Commission on a semi-annual and annual basis.

Accordingly, the 75% payroll allocation for the Assistant Director is fully supported by the JCQ and applicable statutes, rules, and requirements.

Additional Factors Warranting Against the Draft Report's Recommendation Pertaining to Finding No. 1

Although the Office has relied on reporting that the Office believed in good faith adequately supported the grant, there are a number of factors which weigh against the Draft Report's recommendation that the amounts identified should be transferred back to the Election Assistance Commission.

Chief among these is the consideration that the Wyoming Secretary of State's Office is a small agency that relies on cross collaboration among divisions to meet statutory duties. The Wyoming Secretary of State's Office is a small agency with only 31 total employees, of whom 3 serve in the Elections Division. Despite its small size, the Elections Division works hard to manage its time in accordance with the positions' job content questionnaires while ensuring ongoing operations of the Elections Division. This operational reality must

have contributed to the decision made by previous administrations' use of position-based allocations shared between the Elections Division Director and Assistant Elections Division Director, rather than task by task time coding during the audited years.

Without conceding the allowability of the charges, the Office respectfully requests flexibility that acknowledges these constraints. The Office has communicated this to the Election Assistance Commission's Grant Management Office, and remains committed to working with the EAC toward an appropriate solution.

Finally, additional consideration should be given to the ongoing commitment of the Office to improvements in administration of federal elections, which fall squarely within 52 U.S.C. 20901(b). As detailed more fully in the quarterly reporting provided to the Election Assistance Commission, the Office has spent a considerable amount of its time furthering HAVA, and has made many strides in the improvement of federal elections.

1. **Voter registration system training and enhancements.** The Office continues to utilize, train local election officials, and modernize Wyoming's Voter Registration System, WyoReg, to improve federal elections. As noted in detail above, the Office, primarily through coordination of the Assistant Elections Director, conducts comprehensive training for local election officials on WyoReg, and the Office continually works to enhance WyoReg and inform/educate local officials on these enhancements. For example, in 2023, the Office modernized the ingestion process for death records within WyoReg, reducing the typical interval from about fifteen days to approximately four days, which improves the quality and timeliness of the statewide voter list and supports uniform administration of federal elections. This work aligns with improving election administration and improving systems and technology under Section 101.
2. **Public education pertaining to voter registration requirements.** The Office has already and will continue to educate voters on new requirements to ensure voter registration procedures to be used in all elections, including federal elections, are clear and comprehensive. The Legislature enacted state legislation in 2025 requiring proof of United States citizenship to register to vote. The Office has promulgated guidance and procedures for county clerks and the public concerning the new requirements and has issued residency proof regulations that complement the statutory framework. These activities align with improving administration and voter education under Section 101.

3. **Voter education for federal elections.** Similar to previous election cycles, the Office conducted robust voter outreach and education efforts in 2024 to educate voters about voter resources and statutory changes applicable to that federal election cycle, including a polling place locator, revised early voting timeline, which was shortened from 45 to 28 days as part of state legislation enacted after the 2023 General Session of the Wyoming Legislature. This activity falls within voter education under Section 101.
4. **Improvements to Wyoming's Voter List Maintenance Procedures.** The Office has also continually strived to improve maintenance of Wyoming's voter registration system. Most recently, the Legislature enacted legislation in 2025 to facilitate use of the federal SAVE system to identify potential noncitizen records on voter rolls. The Office has coordinated with USCIS, the Wyoming Department of Transportation, and county clerks on planning and implementation. These activities improve the administration of elections and the statewide voter registration list as contemplated by Section 101.

C. The Office's Response to Implementation of Enhanced Timesheet Reporting Policies

Although the Office acted in good faith reliance on previous administrations' practices as support of time billed to the Section 101 Reissued Grant, the Office acknowledges that timesheet practices can always be improved to ensure continued compliance with HAVA's reporting requirements. To this end, the Office has worked with both the Election Assistance Commission's Grants Management Office and the Wyoming Department of Administration and Information's Human Resources Division to adopt an enhanced Elections Division Timesheet Reporting Policy dated October 9, 2025 and effective for the pay period ending in October 2025, which is appended as **Attachment C** to the Office's Response, and incorporated herein by reference. The revised timesheet policy was a product of close collaboration with the Election Assistance Commission Grants Management Office, and the Office repeatedly sought and incorporated feedback from the Grants Management Office in its drafting and implementation.¹

¹ The Office sought and incorporated feedback from the Grants Management Office received verbally and in writing in late September of 2025, and sent the last revised draft policy for Grants Management Office review on October 1, 2025. Due to the government shutdown, the Office has not received feedback on this draft. In an effort to have timesheet reporting practices in place as soon as possible, the Office issued the policy as noted above. However, the policy can be revised if appropriate after ongoing consultation with the Grants Management Office.

The revised timesheet policy requires continued allocation of the Elections Division Director and Assistant Elections Division Director as described above and in accordance with the positions' respective job content questionnaires to ensure that the Elections Division Director and Assistant Elections Division Director are allocating at least 25% and 75%, respectively, of the equivalent amount of time in furtherance of HAVA-related activity to ensure that HAVA funds pay up to 75% of allowable activities performed by the Assistant Elections Division Director, and up to 25% equivalent of the Assistant Elections Division Director time performed by the Elections Division Director, based on the time worked in furtherance of HAVA-related activity as specified by 52 U.S.C. 20901.

In addition to this continuing requirement, the Office's revised timesheet reporting policy and accompanying technological timesheet changes specify a mechanism by which the Elections Division Director and Assistant Elections Division Director will be required to track and enter their time each pay period as either "HAVA" or "NON-HAVA," with direct supervisory review, to ensure that the covered positions are paid out of the Section 101 Reissued grant for actual time they have worked in furtherance of HAVA-related activity each pay period. The policy further specifies the process for amending payroll allocation before and after payroll runs based on the covered positions' reporting of time worked, and corrective action as necessary to ensure ongoing compliance. The Office has taken steps to ensure the Elections Division of the Office has been properly equipped and informed of the requirements of this policy, hosting a training for the Elections Division with the Department of Administration and Information about the timesheet system changes on September 19, 2025. Documentation of this training has been provided to the Grants Management Office of the Election Assistance Commission.

The Office is committed to continual improvement on the implementation and improvement of this policy, and will continue to provide the Election Assistance Commission with updates as this enhanced timesheet reporting policy is implemented.

III. Conclusion

For the reasons set forth above, the Office respectfully disagrees with the Draft Report's finding and recommendation. The establishment of contemporaneous reporting performance of work sufficient to satisfy employee job content questionnaires established by a previous administration was relied upon in good faith by multiple administrations throughout the audit period. The Draft Report does not contest that duties performed by the Director and Assistant Director were in furtherance of HAVA. Notwithstanding this

disagreement, the Office will continue to work with the Election Assistance Commission on continued improvements and enhanced timesheet reporting as outlined above.

APPENDIX A-2

Response of the U.S. Election Assistance Commission to the Draft Report



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

TO: Sarah Dreyer, Inspector General

FROM: Brianna Schletz, Executive Director

DATE: December 1, 2025

RE: Response to Draft Audit Report of Grants Awarded to the State of Wyoming,
OIG Report No. G25WY0059-26-0X

Thank you for the opportunity to respond to the EAC Office of Inspector General draft audit report of HAVA funds awarded to the Office of the Wyoming Secretary of State (SOS). This response serves as the EAC's management decision. The scope of the audit included HAVA sections 101 and Election Security grants. The EAC generally agrees with the recommendations and describes our management decisions related to each one below.

Finding #1: Inadequate Documentation of Payroll Allocation, Recommendation 1: Transfer into the election fund \$559,767 for the unsupported payroll charges noted.

The auditors identified 11 payroll periods, totaling \$93,273, charged to the Section 101 Reissued grant, which were based solely on a budget estimate. Uniform Guidance at 2 CFR 200.430 requires that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed, and further clarifies that budget estimates alone do not qualify as adequate support.

Wyoming uses the Section 101 Reissued grant solely to fund a portion of the Assistant Election Director's and Election Division Director's salaries. Because all costs charged to the Section 101 Reissued grant, totaling \$559,767, were payroll expenses, they are considered unsupported.

Management Decision:

The U.S. Election Assistance Commission (EAC) Office of Grants Management (OGM) agrees with the OIG assessment that the documentation provided by the WYSOS does not meet the standards described at 2 CFR 200.430 (g)(1). Prior to Fiscal Year 2016, the HAVA Coordinator at the Wyoming SOS was one position, fully funded by HAVA. In splitting the position, the Wyoming SOS allowed for more flexibility and ensured greater compliance with HAVA by providing room for duties outside the scope of HAVA; however, it neglected to update timekeeping practices to support multiple funding sources for staff.



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

Per 2 CFR 200.430(g)(8), the EAC OGM has accepted substitute documentation for allocating the wages to HAVA between October 1, 2018, and September 30, 2025. The substitute documentation includes the Job Content Questionnaires, Position Descriptions, and progress reports submitted to the EAC. The documentation has been thoroughly reviewed to confirm that no less than 75% of the Assistant Election Director's duties and 17% of the Election Director's duties were allowable under HAVA. Notated documentation has been submitted to the EAC OIG for review. The EAC considers the supporting documentation appropriate and the recommendation resolved.

2 CFR 200.430(g)(8), For a recipient or subrecipient whose records do not meet the standards described in this section, the Federal Government may require personnel activity reports, including prescribed certifications, or equivalent documentation supporting the records as required in this section.

Finding #1, Recommendation #2: Implement written policies and training to ensure that all employees who work on multiple activities record their time in a way that supports the distribution of the employee's salary or wages among specific activities or cost objectives rather than charging amounts based on a budget estimate alone.

Management Decision:

The EAC OGM agrees with the recommendation to implement policies and training related to timekeeping. OGM staff worked with the Wyoming SOS to strengthen its procedures to ensure that staff time charged to grant funds is recorded at the time of the work performed, ensuring that funds are expended in accordance with Uniform Guidance.

The Wyoming SOS has developed and implemented a new timekeeping policy and procedure, providing relevant training for staff. The policy, effective October 9, 2025, has been reviewed by the EAC OGM. A copy of the policy and the related staff training that took place in September 2025, has been submitted to the OIG for review. The EAC considers the supporting documentation appropriate and the recommendation resolved.

AUDIT SCOPE AND METHODOLOGY

Our audit methodology included:

- Assessing audit risk and significance within the context of the audit objectives.
- Obtaining an understanding of internal control that is significant to the administration of the HAVA funds and of relevant information systems controls as applicable.
- Identifying sources of evidence and the amount and type of evidence required.
- Determining whether other auditors have conducted, or are conducting, audits of the program that could be relevant to the audit objectives.

As part of our audit, we gained an overall understanding of the internal control environment at the Office. Based on this understanding, we identified certain internal controls that we considered to be significant (or key controls) to achieving each objective. All components of internal control are relevant, but not all may be significant. Significance is defined as the relative importance of a matter within the context in which it is being considered, and is a matter of professional judgment. We made the following determination as to the significance of the underlying internal control principles:

	Objective		
	1	2	3
Control Environment			
1 Demonstrates Commitment to integrity and ethical values	No	No	No
2 Exercises oversight responsibility	No	No	No
3 Establishes structure, authority, and responsibility	No	No	No
4 Demonstrates commitment to competence	No	No	No
5 Enforces accountability.	No	No	No
Risk Assessment			
6 Specifies suitable objectives	No	No	No
7 Identifies and analyzes risk	No	No	No
8 Assesses fraud risk	No	No	No
9 Identifies and analyzes significant change	No	No	No
Control Activities			
10 Selects and develops control activities	Yes	Yes	Yes
11 Selects and develops general controls over technology	Yes	Yes	Yes
12 Deploys through policies and procedures	Yes	Yes	Yes
Information and Communication			
13 Uses relevant information	Yes	No	No
14 Communicates internally	Yes	No	No
15 Communicates externally	Yes	Yes	No
Monitoring			
16 Conducts ongoing and/or separate evaluations	No	No	No
17 Evaluates and communicates deficiencies	No	No	No

The significance was determined as follows:

Objective 1: Control Activities and its underlying principles were deemed to be significant to our determination of the awardee's compliance with the objective. The Control Activities component includes the design and implementation of specific tasks performed by individuals within the entity to fulfill their duties and responsibilities and to respond to identified risks. These principles address the design and implementation of activities related to management review, segregation of duties (including restriction of access with the information system), and documentation of internal controls and transactions. We determined these principles to be the most significant to the Office's proper use of funds and compliance with award requirements.

Information and Communication and its underlying principles were deemed to be significant to our determination of the awardee's compliance with the FFR reporting portion of this objective. These principles address the quality of the information and the internal and external communication processes used to compile the data necessary to meet the Office's reporting objectives.

Objective 2: Control Activities and its underlying principles were deemed to be significant to our determination of the awardee's compliance with the objective. The Control Activities component includes the design and implementation of specific tasks performed by individuals within the entity to fulfill their duties and responsibilities and to respond to identified risks. These principles address the design and implementation of activities related to management review, segregation of duties (including restriction of access with the information system), and documentation of internal controls and transactions. We determined these principles to be the most significant to the state's proper accounting and control over equipment purchased with HAVA funds.

The Information and Communication principle of Communicate Externally was deemed to be significant to our determination of the awardee's compliance with the objective because the Office communicated with and relied on information from the counties where the equipment is located as part of the control system for accounting and controlling equipment purchased with HAVA funds.

Objective 3: Control Activities and its underlying principles were deemed to be significant to our determination of the awardee's compliance with the objective. The Control Activities component includes the design and implementation of specific tasks performed by individuals within the entity to fulfill their duties and responsibilities and to respond to identified risks. These principles address the design and implementation of activities related to management review, segregation of duties (including restriction of access with the information system), and documentation of internal controls and transactions. We determined these principles to be the most significant to the Office's use of funds in a manner consistent with the plans provided to EAC.

To implement our audit methodology, below are some of the audit procedures we performed.

- Interviewed appropriate Office employees about the organization and operations of the HAVA program.
- Reviewed prior single audit reports and other reviews related to the State's financial management systems and the HAVA program for the period under review.
- Reviewed policies, procedures and regulations for the Office management and accounting systems as they relate to the administration of the HAVA program.
- Tested major purchases and the supporting documentation.
- Tested randomly sampled payments made with HAVA funds.
- Evaluated compliance with the requirements for accumulating financial information reported to the Commission on the financial status reports and progress reports, accounting for property, purchasing HAVA related goods and services, and using funds in a manner consistent with the budget plan provided to EAC.
- Verified the establishment and maintenance of an election fund.
- Observed the physical security/safeguards of selected equipment purchased with HAVA funds and ensure compliance with federal regulation.
- Verified whether the matching requirement was met and, if so, that matching expenditures met the prescribed criteria and allowability requirements of HAVA.

**ELECTION SECURITY EXPENDITURES BY BUDGET CATEGORY AND PROGRAM CATEGORY
JULY 17, 2018 TO SEPTEMBER 30, 2024**

Budget Categories	Program Categories					Total
	Voting Equipment	Election Auditing	Voter Registration Systems	Cyber Security	Communications	
Personnel (Including Fringe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	2,598,195	-	-	113,275	-	2,711,470
Subgrants	-	-	-	314,224	-	314,224
Training	-	-	17,376	11,094	-	28,470
All Other Costs	-	-	1,429,335	250	96	1,429,681
Total Direct Costs	\$2,598,195	\$ -	\$1,446,711	\$ 438,843	\$ 96	\$ 4,483,845
Indirect Costs (if applied)	-	-	-	-	-	-
Total Federal Expenditures	\$2,598,195	\$ -	\$1,446,711	\$ 438,843	\$ 96	\$ 4,483,845
Non-Federal Match	833,000	-	-	-	200,000	1,033,000
Total Program Expenditures	<u>\$3,431,195</u>	<u>\$ -</u>	<u>\$1,446,711</u>	<u>\$ 438,843</u>	<u>\$ 200,096</u>	<u>\$ 5,516,845</u>

Appendix C-1 (Cont'd)

Subgrant Spending by Program Categories						
County	Voter					Total
	Voting Equipment	Election Auditing	Registration Systems	Cyber Security	Communications	
Albany	\$ -	\$ -	\$ -	\$ 78,378	\$ -	\$ 78,378
Campbell	-	-	-	17,254	-	17,254
Carbon	-	-	-	96	-	96
Converse	-	-	-	3,020	-	3,020
Crook	-	-	-	12,011	-	12,011
Fremont	-	-	-	30,198	-	30,198
Goshen	-	-	-	9,050	-	9,050
Hot Springs	-	-	-	7,152	-	7,152
Laramie	-	-	-	41,611	-	41,611
Natrona	-	-	-	16,000	-	16,000
Platte	-	-	-	50,374	-	50,374
Sheridan	-	-	-	4,860	-	4,860
Sweetwater	-	-	-	3,619	-	3,619
Teton	-	-	-	6,192	-	6,192
Uinta	-	-	-	576	-	576
Washakie	-	-	-	33,833	-	33,833
Total Direct Costs	\$ -	\$ -	\$ -	\$ 314,224	\$ -	\$ 314,224
Indirect Costs (if applied)	-	-	-	-	-	-
Total Federal Expenditures	\$ -	\$ -	\$ -	\$ 314,224	\$ -	\$ 314,224

**SECTION 101 REISSUED EXPENDITURES BY SPENDING CATEGORY
OCTOBER 1, 2018 TO SEPTEMBER 30, 2024**

<u>Spending Category</u>	<u>Section 101</u>
Personnel (Including Fringe)	<u>559,767</u>
Total Direct Costs	\$ 559,767
Total Program Expenditures	<u>\$ 559,767</u>

**MONETARY IMPACT AS OF SEPTEMBER 30, 2024 FOR ELECTION
SECURITY AND SECTION 101 REISSUED GRANTS**

Description	Questioned Costs	Unsupported Costs	Additional Funds for Program
Election Security Grant	\$ -	\$ -	\$ -
Section 101 Reissued	-	559,767	-
Total	<u>\$ -</u>	<u>\$ 559,767</u>	<u>\$ -</u>



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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