

# OFFICE OF INSPECTOR GENERAL

U.S. Election Assistance Commission

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

Report No. G25UT0069-26-06  
January 16, 2026



# HIGHLIGHTS

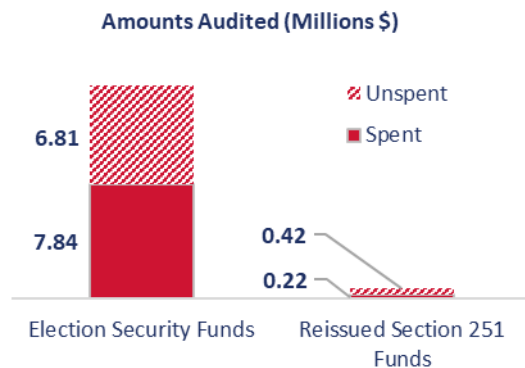
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### What Was Audited

The independent public accounting firm of Allmond & Company, LLC, under contract with the Office of Inspector General, audited Help America Vote Act (HAVA) grants administered by the Utah Lieutenant Governor's Office, totaling \$15.3 million. This included federal funds, state matching funds, and interest income earned on the reissued Section 251 and Election Security grants.



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

- (1) used funds for authorized purposes in accordance with the relevant sections 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 Utah Lieutenant Governor's Office generally used HAVA funds for authorized purposes, properly accounted for and controlled property purchased, and used the funds in a manner consistent with the informational plans submitted to the EAC.

### What Was Recommended

The audit did not identify any findings. Therefore, the report made no recommendations.



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

**DATE:** January 16, 2026

**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 Utah (Report No. G25UT0069-26-06)

This memorandum transmits the final report on Help America Vote Act grants awarded to the state of Utah. The Office of Inspector General contracted Allmond & Company, 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.

Allmond & Company, LLC is responsible for the attached auditor's report dated January 2026, 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 does not contain any recommendations.

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

**U.S. ELECTION ASSISTANCE COMMISSION  
PERFORMANCE AUDIT REPORT  
THE HELP AMERICA VOTE ACT GRANTS AWARDED TO  
THE UTAH LIEUTENANT GOVERNOR'S OFFICE**



**ALLMOND & COMPANY, LLC  
Certified Public Accountants  
7501 Forbes Boulevard, Suite 200  
Lanham, Maryland 20706  
(301) 918-8200**

**U.S. ELECTION ASSISTANCE COMMISSION  
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**U.S. ELECTION ASSISTANCE COMMISSION  
PERFORMANCE AUDIT REPORT  
THE HELP AMERICA VOTE ACT GRANT AWARDED TO  
THE UTAH LIEUTENANT GOVERNOR'S OFFICE**

**EXECUTIVE SUMMARY**

The U.S. Election Assistance Commission (EAC) Office of Inspector General (OIG) contracted with Allmond & Company, LLC (Allmond & Company) to perform a Help America Vote Act of 2002 (HAVA) Grant audit of the Utah Lieutenant Governor's Office (Utah). The scope of our audit is the Section 251 Reissued funds from October 1, 2018 through March 31, 2025 and Election Security grant funds issued from inception on March 23, 2018 through March 31, 2025. The objectives of the audit were to determine whether the Utah Lt. Governor's Office (1) used funds for authorized purposes in accordance with the 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.

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

- Payments are in compliance with the Federal cost principles established by the Office of Management and Budget (OMB) 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards
- Submitting required annual and semiannual financial and progress reports to the EAC.
- Maintaining documents and records subject to audit to determine whether payments were used in compliance with HAVA.

We conducted the performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, collectively referred to as generally accepted government auditing standards (GAGAS). 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 in accordance with 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 Utah generally used funds for authorized purposes, properly accounted for and controlled property purchased, and used the funds in a manner consistent with informational plans submitted during the audit period.

**BACKGROUND**

The U.S. Election Assistance Commission (EAC) was established by the Help America Vote Act of 2002 (HAVA). The law recognized the need for states to invest in their election infrastructure. The EAC

was established to foster those programs and promote and enhance voting for United States citizens. The EAC is an independent, bipartisan commission charged with developing guidance to meet HAVA requirements, adopting voluntary voting system guidelines, and serving as a national clearing house of information on election administration. The EAC also maintains the national mail voter registration form. The EAC's mission is to help election officials improve the administration of elections and help Americans participate in the voting process. The EAC also accredits testing laboratories, certifies voting system, and monitors the use of the HAVA grant funds.

The Help America Vote Act of 2002 (HAVA) was enacted to improve the administration of elections for Federal office. HAVA established several grant programs, including Section 251 and Election Security grants, to provide states with funding to upgrade voting systems, improve election administration, and ensure compliance with Federal election requirements.

### **Section 251 Reissued**

The purpose of the Section 251 reissued grant is to support the requirements of HAVA Title III and to facilitate other activities aimed at improving the administration of elections for federal office. Key requirements for the grant include:

- All requirement payments and state matching funds must be deposited in the State Election Fund, as outlined in Section 254(b)(1) of HAVA. Interest earned on these funds, as well as any net program income, must be retained in the Fund and used exclusively for allowable activities described in Section 251(b) of HAVA.
- Recipients must adhere to all applicable federal requirements, including Office of Management and Budget (OMB) guidance on cost principles, administrative requirements, and audit standards.
- Annual reporting is mandated by HAVA Section 258, with expenditure and narrative reports due by December 31 each year, covering the preceding period from October 1 to September 30. These reports must summarize expenditures by activity category, list voting equipment obtained, and describe how funded activities conform to the State plan.
- Provide matching funds of the federal funds awarded, and this match must be provided within a timeframe documented on the award. The matching funds must be documented on the annual Federal Financial Report (FFR).

### **Election Security**

The purpose of the Election Security grant is to improve the administration of elections for Federal office, including enhancing election technology and making security improvements to the systems, equipment, and processes used in federal elections. Key requirements for the grant include:

- All federal and state matching funds must be deposited in the state election fund as described in Section 104(d) of HAVA. Interest earned and any net program income must also be retained in the election fund and used for allowable activities under Section 101 of HAVA.
- Grantees must comply with all applicable federal requirements, including those under the Federal Financial Accountability and Transparency Act (FFATA), Office of Management and Budget (OMB) guidance, and 2 CFR § 200.

- Submit quarterly Federal Financial Reports and annual financial and progress reports summarizing expenditures, project activities, equipment purchases, and training funded to ensure compliance with HAVA requirements.
- Provide matching funds of the federal funds awarded, and this match must be provided within a timeframe documented on the award. The matching funds must be documented on the annual Federal Financial Report (FFR).
- Maintain all documents and records subject to audit to verify that payments were used in compliance with HAVA requirements.”

### The Awardee - Utah Lieutenant Governor’s Office

The Utah Elections Office and the Governor’s Office of Planning and Budget (GOPB) provide administrative support to the Lieutenant Governor’s Office to ensure that Utah has fair and accurate elections. Through these offices, Utah ensures compliance with election laws, provides statewide coordination of election administration, promotes public participation in the electoral process, and administers federal funding from the Help America Vote Act (HAVA).

In 2018, Utah was reissued \$648,042 in Section 251 grant funding. Utah mostly used these funds to renew its subscription with the Electronic Registration Information Center (ERIC), which supports the maintenance of accurate voter registration rolls and enhances the integrity of the voter registration process. The following chart summarizes Utah’s Section 251 reissued grant expenditures by major program and budget category:

Budget Category	Program Category	Expenditures	Total Expenditures
Contractual	Voter Registration Systems	\$223,371.52	<b>\$223,371.52</b>
	<b>Total</b>	<b>\$223,371.52</b>	<b>\$223,371.52</b>

Utah also received a total of \$11,728,717 in HAVA Election Security funding across fiscal years 2018, 2020, 2022, 2023, and 2024. These funds were used for a variety of election security initiatives, including the purchase of voting equipment, implementation of voter registration systems, physical security enhancements, and cybersecurity training for all users of the voter registration system.

A significant portion of Utah’s HAVA Election Security funding was provided as expenditures to its 29 counties. These subgrants supported local efforts to secure election networks and systems, implement security enhancements to county-level voter registration systems and other election applications, and conduct voter education campaigns regarding election security at the local level. The following chart summarizes Utah’s HAVA Election Security grant expenditures by major program and budget category:

		Program Category			
		Voting Equipment	Voter Education	Voter Registration System	Total Expenditures
Budget Category	Training	--	\$2,421.41	--	<b>\$2,421.41</b>
	Equipment	\$446,229.05	--	--	<b>\$446,229.05</b>
	Contractual	--	--	\$3,741,827.62	<b>\$3,741,827.62</b>
	Subgrants	\$3,653,233.79	--	--	<b>\$3,653,233.79</b>
	<b>Total</b>	<b>\$4,099,462.84</b>	<b>\$2,421.41</b>	<b>\$3,741,827.62</b>	<b>\$7,843,711.87</b>



**AUDIT OBJECTIVES**

The primary objectives of our audit were to determine if Utah:

1. Used funds for authorized purposes in accordance with the relevant sections of HAVA and other applicable requirements;
2. Properly accounted for and controlled property purchased with HAVA payments;
3. Used the funds in a manner consistent with the informational plans provided to the EAC.

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

- Payments are in compliance with the Federal cost principles established by the Office of Management and Budget (OMB) 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards
- Submitting required annual and semiannual financial and progress reports to the EAC.
- Maintaining documents and records subject to audit to determine whether payments were used in compliance with HAVA.

**SCOPE AND METHODOLOGY**

The scope of our audit is the reissued Section 251 funds from October 1, 2018 through March 31, 2025 and Election Security grant funds issued from March 23, 2018 through March 31, 2025. Utah received the following grant funds during the scope of our audit:

<b>Description</b>	<b>Section 251 (Reissued Funds)</b>
<b>Funds Reissued</b>	
Unexpended Federal Funds (from the EAC)	\$635,011.00
Unexpended State Matching Funds	\$535.00
Unexpended Program Interest	\$12,496.00
<b>Total Funds Reissued</b>	<b>\$648,042.00</b>
<b>Expenditures</b>	
Federal Expenditures	\$90,863.36
State Matching Expenditures	\$26,574.00
Federal Interest Expenditures	\$105,934.16
<b>Total Expenditures</b>	<b>\$223,371.52</b>
<b>Remaining Funds Balance</b>	
<b>Remaining Fund Balance (Funds Reissued less Total Expenditures)</b>	<b>\$424,670.48</b>

<b>Description</b>	<b>Election Security Funds</b>
<b>Funds Received</b>	
Federal Funds Received from the EAC	\$11,728,717.00
Required State Matching Funds	\$1,729,086.00
Program Income	--
Interest Earned (as of 3/31/2025)	\$1,200,646.24
<b>Total Funds Received</b>	<b>\$14,658,449.24</b>
<b>Expenditures</b>	
Federal Expenditures	\$5,359,266.86
State Matching Expenditures	\$1,817,554.16
Federal Interest Expenditures	\$666,890.85
<b>Total Expenditures</b>	<b>\$7,843,711.87</b>
<b>Remaining Funds Balance</b>	
<b>Remaining Fund Balance (Funds Received less Total Expenditures)</b>	<b>\$6,814,737.37</b>

We conducted our audit in accordance with GAGAS applicable to performance audits. Those standards required that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions in accordance with our audit objectives. To accomplish our objectives, we:

- Obtained an understanding of any regulatory criteria related to Utah's responsibilities to administer grant funding awarded under HAVA.
- Assessed the internal and information system controls in place that are significant to the audit objectives, in order to assess audit risk and design audit procedures.
- Identified internal controls significant to our audit objectives for sample testing. Specifically, tested internal controls in place in the areas of financial management, procurement, property, time and attendance, expense approval, sub-grantee monitoring, and grant execution and reporting.
- Selected a representative sample of grant expenditures. These grant expenditures were tested for accuracy and program compliance by reviewing grant file documents, grant agreements, timesheets, financial management system documentation, invoices, financial status reports, and request for advance/reimbursement for grant payment forms.
- Reconciled and reviewed the financial reports for the reissued Section 251 grant, and Election Security grants to the EAC's and Utah's accounting records as of March 31, 2025.
- Verified that Utah's state match for each grant complied with the award requirements.
- We did not perform any testing over the interest income earned as it was out of scope. This area was excluded because it was addressed in the recently issued OIG report (G23HQ0027-24-07).
- Reviewed support for a sample of subawards and direct costs, including expenditures such as equipment, travel, and supplies, to determine whether the goods or services were allowable.
- Reviewed Utah Notice of Grant Awards, State Narrative Plan, Federal Financial Reports, financial records, policies on cost allocation and allowability, budgets, financial statements and Single Audit reports, performance reports, and grant and program applications to determine if Utah is administering their grants in accordance with the EAC and OMB requirements.

### **AUDIT RESULTS**

Based on the procedures performed, we found that Utah used funds for authorized purposes in accordance with the relevant sections of HAVA and other applicable requirements. Utah also properly accounted for and controlled property purchased with HAVA payments, and used the funds in a manner consistent with the informational plans provided to the EAC. For each of these objectives, we did not identify any deficiencies in internal control, instances of noncompliance, or other matters that are required to be reported under GAGAS.

*Allmond & Company, LLC*

Lanham, MD

January 14, 2026

**Appendix I Response of the Utah Lieutenant Governor's Office to the Draft Report**



## STATE OF UTAH

SPENCER J. COX  
GOVERNOR

OFFICE OF THE LIEUTENANT GOVERNOR  
SALT LAKE CITY, UTAH  
84114

DEIDRE M. HENDERSON  
LIEUTENANT GOVERNOR

January 12, 2026

Sarah Dreyer  
Inspector General  
U.S. Election Assistance Commission, Office of Inspector General  
633 3rd Street NW, Suite 200  
Washington, DC 2000

Ms. Dreyer,

I appreciate the opportunity to respond to the Audit of the Help America Vote Act Grants Awarded to the State of Utah. This audit found that Utah used funds for authorized purposes in accordance with the relevant sections of the Help America Vote Act (HAVA) and other applicable requirements. It also found that Utah properly accounted for and controlled property purchased with HAVA payments and used the funds in a manner consistent with the informational plans provided to the Election Assistance Commission (EAC).

I appreciate the manner in which staff from the Office of the Inspector General and its contractor worked with staff from my office and the Governor's Office of Planning and Budget throughout the audit. Going through the audit process was a good reminder of the importance of maintaining the processes and controls we have in place to appropriately administer these resources entrusted to us by the EAC.

We appreciate the ongoing partnership we've had with the EAC as we administer the HAVA Election Security and HAVA 251 grant programs. These resources have been extremely valuable as the state elections office, along with our 29 county elections offices, has worked to ensure that federal elections conducted in Utah are both secure and accessible. A key component of these investments has been the much-needed replacement of the state-wide voter registration system, on track to deploy in early 2027.

Sincerely,

A handwritten signature in black ink, reading "Deidre M. Henderson".

Deidre M. Henderson  
Utah Lieutenant Governor

## **Appendix II 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, U.S. Election Assistance Commission,  
Office of Inspector General

FROM: Brianna Schletz  
Executive Director

A handwritten signature in black ink, appearing to be "BS" with a flourish.

DATE: December 19, 2025

RE: Response to Draft Audit Report of Help America Vote Act Grants Awarded to the  
State of Utah, Report No. G25UT0069-26-XX

Thank you for the opportunity to comment on the Draft Audit Report of Help America Vote Act Grants Awarded to the Office of the Lieutenant Governor of the State of Utah. We are pleased to note that there were no findings in the report. The EAC Office of Grants Management recognizes the state's exemplary efforts in compliance, communication, and execution of federal award dollars.



Visit our website at [oig.eac.gov](https://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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