

OFFICE OF INSPECTOR GENERAL

U.S. Election Assistance Commission

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

Report No. G25FL0067-26-08
March 31, 2026



HIGHLIGHTS

AUDIT OF THE HELP AMERICA VOTE ACT GRANTS AWARDED TO THE STATE OF FLORIDA

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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 Florida Department of State, totaling \$71.37 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 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 funds in a manner consistent with the informational plans provided to the EAC.

What Was Found

The audit found that the Florida Department of State properly accounted for and controlled property purchased with its HAVA grants and used the funds in a manner consistent with informational plans provided to the EAC.

However, the audit was unable to conclude whether funds were used for authorized purposes in accordance with the relevant sections of HAVA and other applicable requirements because of internal control deficiencies with grant expense documentation. Specifically, the state was unable to provide documentation to support 21 transactions, which totaled \$429,808.

Additionally, the audit identified internal control deficiencies related to grant financial management and compliance with EAC grant financial reporting requirements.

What Was Recommended

The audit made five recommendations to improve grant administration.



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

DATE: March 31, 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 Florida (Report No. G25FL0067-26-08)

This memorandum transmits the final report on Help America Vote Act grants awarded to Florida. 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 March 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.

Please keep us informed of the actions taken on the report's five recommendations, as we will track the status of their implementation.

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

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

**U.S. ELECTION ASSISTANCE COMMISSION
PERFORMANCE AUDIT REPORT
THE HELP AMERICA VOTE ACT GRANTS AWARDED TO
THE FLORIDA DEPARTMENT OF STATE**



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(301) 918-8200**

**U.S. ELECTION ASSISTANCE COMMISSION
PERFORMANCE AUDIT REPORT
THE HELP AMERICA VOTE ACT GRANTS AWARDED TO
THE FLORIDA DEPARTMENT OF STATE**

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**U.S. ELECTION ASSISTANCE COMMISSION
PERFORMANCE AUDIT REPORT
THE HELP AMERICA VOTE ACT GRANT AWARDED TO
THE FLORIDA DEPARTMENT OF STATE**

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 Florida Department of State (FDOS). 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 Florida Department of State (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, except for the exceptions identified below, we concluded that FDOS properly accounted for and controlled property purchased, and used the funds in a manner consistent with informational plans submitted during the audit period. We noted exceptions in FDOS internal controls that require improvements. These exceptions, although not considered to be significant, represent discrepancies which can adversely affect FDOS's ability to meet objectives described above if not corrected. Specifically, we noted improvements needed in the following areas:

- FDOS's internal controls over the EAC grant's financial management. Specifically, FDOS's management did not have documented procedures on how to reconcile general ledger detail data to the expenses reported in the Federal Financial Reports (FFRs) submitted to EAC. Additionally, only one employee was able to perform the reconciliation, increasing the risk of incorrect grant expenses being reported to the EAC and noncompliance with OMB's financial management

regulations. FDOS's internal controls related to compliance with EAC Grant Financial Reporting requirements also require improvement, as several Federal Financial Reports (FFRs) were submitted late for multiple reporting periods. This could result in non-compliance with OMB Circulars, CFR requirements, the EAC Grant Agreement, and EAC Grant Guidance.

Additionally, we were unable to conclude whether FDOS used funds for authorized purposes in accordance with the relevant sections of HAVA and other applicable requirements. Specifically, we noted the following:

- FDOS did not provide sufficient supporting documentation to support expenditures reported to the EAC. Specifically, FDOS did not provide sufficient supporting documentation for 11 of 38 federal expenditure samples tested, totaling \$411,775.23 and 10 of 58 state matching expenditure samples tested, totaling \$18,033.08 related to Election Security funds. This lack of support increases the risk of inaccurate reporting, non-compliance with federal regulations, and potential recapture of grant funds by the EAC.

We have included in this report as Appendix I the FDOS'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 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.

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 – The Florida Department of State

The FDOS Division of Elections provides administrative support to the Secretary of State, Florida’s Chief Election Officer, to ensure that Florida has fair and accurate elections. The Division consists of three bureaus - the Bureau of Election Records, the Bureau of Voter Registration Services, and the Bureau of Voting Systems Certification. Through these bureaus and the director's office, the Division ensures compliance with the election laws, provides statewide coordination of election administration and promotes public participation in the electoral process. The Division also assists county Supervisors of Elections in their duties, including providing technical support.

In 2018, FDOS was reissued \$10,915,636 in Section 251 grant funding. Also, FDOS accrued additional interest in the amount of \$2,787,510 during the period. The FDOS used the 251 grants to enhance security, identify and remediate any vulnerabilities in Florida’s elections infrastructure, and to upgrade or buy new voting equipment. The following chart summarizes FDOS’s Section 251 reissued grant expenditures by major program and budget category:

		Program Category						
		Cyber and Physical Security	Election Auditing	Voting Processes	Voting Equipment	Voter Education	Voter Registration System	Total Expenditures
Budget Category	Contractual	\$1,414,406.33	\$135,101.13	\$625,689.44	--	\$15,318.38	--	\$2,190,515.28
	Equipment	--	--	--	\$188,150.74	--	\$4,790,746.73	\$4,978,897.47
	Personnel	--	--	\$1,934,391.17	--	--	--	\$1,934,391.17
	Fringe Related to Salaries	--	--	\$1,154,539.07	--	--	--	\$1,154,539.07
	Training	--	--	--	--	\$29,573.01	--	\$29,573.01
	Subgrants	\$3,342,979.90	--	--	\$72,250.57	--	--	\$3,415,230.47
Total		\$4,757,386.23	\$135,101.13	\$3,714,619.68	\$260,401.31	\$44,891.39	\$4,790,746.73	\$13,703,146.47

FDOS also received a total of \$49,137,797 in HAVA Election Security funding across fiscal years 2018, 2020, 2022, 2023, and 2024. These funds were used to provide subgrants to Supervisors of Elections for election security in identified areas, to shore up elections security networks and systems at the state level, implement security enhancements to the Florida Voter Registration System and other election applications, internal and external cybersecurity training, and voter education campaign regarding election security efforts and state and local levels. The following chart summarizes FDOS’s HAVA Election Security grant expenditures by major program and budget category:

		Program Category					
		Cyber and Physical Security	Voter Education	Voting Equipment	Voting Processes	Voter Registration System	Total Expenditures
Budget Category	Contractual	--	\$29,217.85	--	\$80,972.07	--	\$110,189.92
	Equipment	--	--	\$29,412.93	--	\$6,765,045.54	\$6,794,458.47
	Personnel	--	--	--	\$173,256.52	--	\$173,256.52
	Fringe Related to Salaries	--	--	--	\$69,821.05	--	\$69,821.05
	Training	--	\$119,568.88	--	--	--	\$119,568.88
	Subgrants	\$32,662,171.78	--	\$2,556,706.71	--	--	\$35,218,878.49
Total		\$32,662,171.78	\$148,786.73	\$2,586,119.64	\$324,049.64	\$6,765,045.54	\$42,486,173.33

AUDIT OBJECTIVES

The primary objectives of our audit were to determine if the FDOS:

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. FDOS received the following grant funds during the scope of our audit:

Description	Section 251 (Total Funds)
Funds Reissued	
Unexpended Federal Funds (from the EAC)	--
Unexpended State Matching Funds	--
Unexpended Program Interest	\$10,915,636.54
Interest Earned After Reissuance	\$2,787,509.93
Total Funds	\$13,703,146.47
Expenditures	
Federal Expenditures	--
State Matching Expenditures	--
Federal Interest Expenditures	\$13,703,146.47
Total Expenditures	\$13,703,146.47
Remaining Funds Balance	
Remaining Fund Balance (Funds Reissued less Total Expenditures)	--

Description	Election Security Funds
Funds Received	
Federal Funds Received from the EAC	\$49,137,797.00
Required State Matching Funds	\$6,949,509.00
Program Income	--
Interest Earned (as of 3/31/2025)	\$1,581,190.00
Total Funds Received	\$57,668,496.00
Expenditures	
Federal Expenditures	\$35,513,071.41
State Matching Expenditures	\$6,949,509.00
Federal Interest Expenditures	\$23,592.92
Total Expenditures	\$42,486,173.33
Remaining Funds Balance	
Remaining Fund Balance (Funds Received less Total Expenditures)	\$15,182,322.67

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 FDOS’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 statistical 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 FDOS’s accounting records as of March 31, 2025.
- Verified that FDOS’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 FDOS’s 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 FDOS is administering their grants in accordance with the EAC and OMB requirements.

AUDIT RESULTS

Based on the procedures performed, we found that FDOS 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. However, we were unable to conclude whether FDOS used funds for authorized purposes in accordance with the relevant sections of HAVA and other applicable requirements because of internal control deficiencies with grant expense documentation. Additionally, we identified internal control deficiencies related to grant financial management and compliance with EAC grant financial reporting requirements. Our findings and recommendations are discussed in detail below.

Below, we have presented a Schedule of Unsupported Cost as of March 31, 2025, which reflects the results of our audit:

Election Security Funds	
Description	Unsupported Cost
Unsupported Federal Expenditures	\$411,775.23
Unsupported State Matching Expenditures	\$18,033.08
Total	\$429,808.31

Allmond & Company, LLC

Lanham, MD
 March 25, 2026

Improvements Needed over Internal Controls related to EAC Grant Financial Management (FL-2025-01)

CONDITION:

Improvements are needed over the Florida Department of State's (FDOS) internal controls related to EAC grants' financial management. During our review FDOS's General Ledger Detail Report, we noted that FDOS' management did not have documented procedures on how to reconcile general ledger detail data to the expenses reported in the Federal Financial Reports (FFRs) submitted to EAC. We noted that only one employee, the Division of Elections Grant Manager, was able to perform the reconciliation. Additionally, they did not consistently record grant expenditure transactions to the correct Grant ID in its general ledger.

CRITERIA:

OMB's Uniform Guidance §200.302, Financial Management, states in part, "All recipient and subrecipient financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by the terms and conditions; and tracking expenditures to establish that funds have been used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The recipient's and subrecipient's financial management system must provide for the following:

(1) Identification of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number, year the Federal award was issued, and name of the Federal agency or pass-through entity . . ."

OMB's Uniform Guidance §200.303, Internal Controls, states in part, "The recipient and subrecipient must:

(a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control-Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award . . ."

The Government Accountability Office (GAO) Standards for Internal Control in the Federal Government, (issued September 2014) Principle 10.01: Design Control Activities, states, "Management should design control activities to achieve objectives and respond to risks. The following attributes contribute to the design, implementation, and operating effectiveness of this principle:

- Response to Objectives and Risks
- Design of Appropriate Types of Control Activities
- Design Control Activities at Various Levels

- Segregation of Duties.”

GAO Standards for Internal Controls in the Federal Government, (issued September 2014), Principle 10 – Design of Appropriate Types of Control Activities, 10.03, Control activities over information processing, states, “A variety of control activities are used in information processing. Examples include edit checks of data entered; accounting for transactions in numerical sequences; comparing file totals with control accounts; and controlling access to data, files, and programs.”

GAO Standards for Internal Controls in the Federal Government, (issued September 2014), Principle 10 – Design of Appropriate Types of Control Activities, 10.03, Accurate and timely recording of transactions, states, “Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded.”

GAO Standards for Internal Controls in the Federal Government, (issued September 2014), Principle 12 – Implement Control Activities, Documentation of Responsibilities through Policies, 12.04, states “Management documents in policies the internal control responsibilities of the organization.”

CAUSE:

- Florida has recently experienced staff turn-over in its Planning, Budget and Financial Management department.
- Florida does not have documented procedures on how to reconcile general ledger detail data to the expenses reported in the Federal Financial Reports (FFRs) and submitted to EAC.

EFFECT:

- Increased risk of incorrect Section 251 and Election Security Federal and State Matching grant expenses reported to EAC.
- Florida may not be compliant with OMB’s Financial Management regulations.

RECOMMENDATIONS:

We recommend that the EAC require FDOS management to:

1. Establish written policies and procedures to prepare a reconciliation of the state’s general ledger detail to actual grant expenses reported on the FFR.
2. Update grant financial management policies and procedures to include consistently using the correct Grant Identification Number when recording grant expenditures.

Improvements Needed over Internal Controls related to Compliance with EAC Grant Financial Reporting Requirements (FL-2025-02)

CONDITION:

Improvements are needed over the Florida Department of State’s (FDOS) internal controls related to compliance with the EAC Grant Financial Reporting requirements to ensure that the Federal Financial Reports (FFR) are submitted in a timely manner.

During our review of the FFR submissions, we determined that the following FFRs were completed and submitted late:

FFR_ID	Reporting Period End Date	Reporting Period Due Date	Report Completed	No. of Business Days Past Due
10410	9/30/2022	12/29/2022	8/14/2023	163
10496	12/31/2022	1/30/2022	9/30/2023	435
10558	3/31/2023	4/30/2023	9/20/2023	103
10735	9/30/2023	12/29/2023	1/19/2024	16
10789	6/30/2023	7/30/2023	1/19/2024	125
10844	12/31/2023	1/30/2024	2/1/2024	3
10912	3/31/2024	4/30/2024	5/1/2024	2
11070	6/30/2024	7/30/2024	9/12/2024	33
11143	9/30/2024	12/29/2024	3/6/2025	49
11232	12/31/2024	1/30/2025	2/13/2025	11
11306	3/31/2025	4/30/2025	5/6/2025	5

CRITERIA:

EAC Notice of Award, Reporting Requirements, states in part, “expenditure reports (Federal Financial Report) are due each quarter 30 days after the end of the quarter ending December 31, March 31, and June 30. Annual financial and progress reports are due 90 days after 9/30 on December 29.”

OMB’s Uniform Guidance §200.328, Financial Reporting, states in part, “The recipient or subrecipient must submit financial reports as required by the Federal award. Reports submitted annually by the recipient or subrecipient must be due no later than 90 calendar days after the reporting period. Reports submitted quarterly or semiannually must be due no later than 30 calendar days after the reporting period.”

OMB’s Uniform Guidance §200.303, Internal Controls, states in part, “The recipient and subrecipient must:

- (a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award . . .”

CAUSE:

The FFRs were not submitted timely due to the conditions noted in Finding #1:

- Florida does not have documented procedures on how to reconcile general ledger detail data to the expenses reported in the Federal Financial Reports (FFRs) and submitted to EAC.
- Only one employee, the Division of Elections Grant Manager, can perform the reconciliation.

EFFECT:

Failure to submit quarterly reports on a timely basis could result in participants being non-compliant with OMB Circulars, CFR requirements, EAC Grant Agreement and EAC Grant Guidance.

RECOMMENDATION:

We recommend that the EAC require FDOS management to:

3. Update grant financial management policies and procedures to include a timeline of when to prepare the FFR to ensure the reports are submitted on a timely basis.

Improvements Needed over Internal Controls related to Maintenance of HAVA Grant Expense Documentation (FL-2025-03)

CONDITION:

Improvements are need over Florida’s Department of States’ (FDOS) internal controls related to maintaining HAVA grant expense documentation. During our testing of Florida’s federal expenditures and state matching expenditures for the period October 1, 2018 through March 31, 2025, Florida Department of State (FDOS) did not provide sufficient supporting documentation to support expenditures reported to the EAC. Specifically, the following federal and state match expenditures could not be verified:

Federal Expenditures:

- **Election Security:** For 11 of the 38 samples tested, no supporting documentation, including procurement process documents, invoices and receiving documents, for reported federal expenditures was not provided, resulting in questioned costs totaling \$411,775.23. The unsupported expenditures included information technology expenses and grant payments to counties.

State Matching Expenditures:

- **Election Security:** For 10 of the 58 samples selected, no supporting documentation, including procurement process documents, invoices and receiving documents, for reported state matching expenditures was not provided, resulting in questioned costs totaling \$18,033.08. The unsupported expenditures included advertising and supply expenses.

CRITERIA:

OMB’s Uniform Guidance §200.303, Internal Controls, states in part, “The recipient and subrecipient must:

(a) Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should align with the guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control-Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

(b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award . . .”

OMB’s Uniform Guidance §200.403 Factors affecting allowability of costs, states in part, “Except where otherwise authorized by statute, costs must meet the following criteria to be allowable under Federal awards:

(g) Be adequately documented.”

GAO Standards for Internal Controls in the Federal Government, (issued September 2014), Principle 10.03: Design of Appropriate Types of Control Activities states in part, “Management designs appropriate types of control activities for the entity’s internal control system. Control activities help management fulfill responsibilities and address identified risk responses in the internal control system . . .

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination . . . Documentation and records are properly managed and maintained.”

CAUSE:

FDOS does not have adequate policies and procedures in the place to maintain supporting documentation for the reported matching and federal expenditures reported to the EAC.

EFFECT:

Failure to maintain sufficient supporting documentation for federal and state match expenditures could result in the following:

- Increased risk of inaccurate reporting Section 251, Election Security Federal and State Matching grant expenses to EAC.
- Increased risk of non-compliance with OMB’s Uniform Guidance regulations.
- FDOS’s inability to verify the amounts reported to the EAC, requiring recapture of grant funds.

RECOMMENDATION:

We recommend that the EAC require FDOS management to:

4. Implement procedures to ensure that all federal and state matching expenditures are supported by appropriate documentation and retained in accordance with federal record-keeping requirements.
5. Review the Election Security federal and state match questioned costs, totaling \$429,808.31 and either provide adequate supporting documentation or make the necessary adjustments to the reported matching and federal expenditures.



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

March 23, 2026

Sarah Dreyer
Inspector General
U.S. Election Assistance Commission

Dear Ms. Dreyer:

Enclosed is the Florida Department of State's response to the preliminary and tentative audit findings and recommendations pertaining to the Audit of the Administration of Help America Vote Act Grants Awarded to the State of Florida.

If you have any questions, please call David Ulewicz, Inspector General, at 850-245-6195.

Thank you for the opportunity to respond.

Sincerely,

Cord Byrd
Secretary of State

Enclosure

c: David Ulewicz, Inspector General
Jennifer Kennedy, Assistant Secretary of State

**Department of State
Response to Draft Report
U.S. EAC OIG**

Improvements Needed over Internal Controls related to EAC Grant Financial Management (FL-2025-01)

Improvements are needed over the Florida Department of State's (FDOS) internal controls related to EAC grants' financial management. During our review FDOS's General Ledger Detail Report, we noted that FDOS' management did not have documented procedures on how to reconcile general ledger detail data to the expenses reported in the Federal Financial Reports (FFRs) submitted to EAC. We noted that only one employee, the Division of Elections Grant Manager, was able to perform the reconciliation. Additionally, they did not consistently record grant expenditure transactions to the correct Grant ID in its general ledger.

Recommendation: We recommend that the EAC require FDOS management to:

1. Establish written policies and procedures to prepare a reconciliation of the state's general ledger detail to actual grant expenses reported on the FFR.
2. Update grant financial management policies and procedures to include consistently using the correct Grant Identification Number when recording grant expenditures.

Department Response: One of the primary factors contributing to the FDOS' inability to submit FFRs within the requisite reporting deadlines is staff turnover, including a 6-month vacancy period from September 2022 – March 2023 in which the Division of Elections' fiscal administrative unit had no staff. The current Division of Elections' financial administrator started in March 2023 and while it took time to learn internal processes, she worked with the EAC to complete and submit no later than September 2023 the three quarterly FFR reports that were in arrears (prior to the launch of the new grant platform-GLAS in October 2023). The FDOS continues to face challenges in recruiting and hiring qualified staff with appropriate experience and knowledge in preparing federal reports.

The Division of Elections has developed written procedures of the existing processes regarding reconciliation and completion of reports. Current processes require sufficient time to reconcile expenditures to general ledger using a variety of sources, some of which require coordination and approval from the Division of Administrative Services' Financial and Accounting Office. To mitigate future delays in FFR reports submission, the written procedures also include a timeline of when to start the FFRs to ensure timely submission in GLAS. Additional technical training and knowledge will also be provided to existing staff and as new staff are hired.

The existing policy DOSFM-04 Accounts Payable and Financial Transactions broadly covered the proper use of account codes and the operating Division and Bureau of Planning, Budget and Financial Management responsibilities. The Department has expanded the language in the policy to ensure that all grants are established in the financial system with proper accounting data by the operating Division in collaboration with the Bureau of Planning, Budget, and Financial Management.

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Improvements Needed over Internal Controls related to Compliance with EAC Grant Financial Reporting Requirements (FL-2025-02)

Improvements are needed over the Florida Department of State's (FDOS) internal controls related to compliance with the EAC Grant Financial Reporting requirements to ensure that the Federal Financial Reports (FFR) are submitted in a timely manner.

Recommendation: We recommend that the EAC require FDOS management to:

3. Update grant financial management policies and procedures to include a timeline of when to prepare the FFR to ensure the reports are submitted on a timely basis.

Department Response: The Division of Elections has developed written procedures of the existing processes regarding reconciliation and completion of reports. Current processes require sufficient time to reconcile expenditures to general ledger using a variety of sources, some of which require coordination and approval from the Division of Administrative Services' Financial and Accounting Office. To mitigate future delays in FFR reports submission, the written procedures also include a timeline of when to start the FFRs to ensure timely submission in GLAS.

Additional technical training and knowledge will also be provided to existing staff and as new staff are hired.

Improvements Needed over Internal Controls related to Maintenance of HAVA Grant Expense Documentation (FL-2025-03)

Improvements are need over Florida's Department of States' (FDOS) internal controls related to maintaining HAVA grant expense documentation. During our testing of Florida's federal expenditures and state matching expenditures for the period October 1, 2018, through March 31, 2025, Florida Department of State (FDOS) did not provide sufficient supporting documentation to support expenditures reported to the EAC. Specifically, the following federal and state match expenditures could not be verified:

Federal Expenditures:

- **Election Security:** For 11 of the 38 samples tested, no supporting documentation, including procurement process documents, invoices and receiving documents, for reported federal expenditures was not provided, resulting in questioned costs totaling \$411,775.23. The unsupported expenditures included information technology expenses and grant payments to counties.

State Matching Expenditures:

- **Election Security:** For 10 of the 58 samples selected, no supporting documentation, including procurement process documents, invoices and receiving documents, for

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reported state matching expenditures was not provided, resulting in questioned costs totaling \$18,033.08. The unsupported expenditures included advertising and supply expenses.

Recommendation: We recommend that the EAC require FDOS management to:

4. Implement procedures to ensure that all federal and state matching expenditures are supported by appropriate documentation and retained in accordance with federal record-keeping requirements.
5. Review the Election Security federal and state match questioned costs, totaling \$429,808.31 and either provide adequate supporting documentation or make the necessary adjustments to the reported matching and federal expenditures.

Department Response: In addition to the official records kept by the Division of Administrative Services which are subject to records retention policies, the Department has adopted a procedure to implement secondary records retention of documents related to these grants. Copies of the official documents will be kept on hand by the program area responsible for execution.

While the department reported the minimum match required, our total allowable match expenditures are in excess of Thirty-one million dollars. Some records, due to the length of the audit period, have met records retention periods and fell under records destruction criteria. Adjustments in match accounting will be made.

c: David Ulewicz, Inspector General
Jennifer Kennedy, Assistant Secretary of State



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: March 23, 2026

RE: Response to Draft Audit Report of Grants Awarded to the State of Florida, OIG
Report No. G25FL0067-26-XX

The U.S. Election Assistance Commission (EAC) Office of Grants Management (OGM) appreciates the opportunity to respond to the Office of Inspector General's draft audit report of Help America Vote Act (HAVA) funds awarded to the Florida Department of State (FDOS) and values the importance of independent oversight in enhancing our programs and internal controls. The following sections outline our detailed responses to the findings and recommendations, including planned corrective actions and estimated completion dates.

Finding FL-2025-01: Improvements Needed Over Internal Controls Related to EAC Grant Financial Management: The auditors found that improvements are needed over the FDOS's internal controls related to EAC grant financial management. During audit review of the FDOS's General Ledger Detail Report, the auditors noted that FDOS did not have documented procedures on how to reconcile general ledger detail data to the expenses reported in the Federal Financial Reports (FFRs) submitted to the EAC. Only one employee, the Division of Elections Grant Manager, was able to perform the reconciliation. Additionally, FDOS did not consistently record grant expenditure transactions to the correct Grant Identification Number in its general ledger. The auditors recommend that the EAC require FDOS to:

1. Establish written policies and procedures to prepare a reconciliation of the state's general ledger detail to actual grant expenses reported on the FFR.
2. Update grant financial management policies and procedures to include consistently using the correct Grant Identification Number when recording grant expenditures.

Management Response:

OGM agrees with the recommendations and will require FDOS to develop and implement written policies and procedures for reconciling the state's general ledger with reported grant expenditures and for ensuring the consistent and correct use of Grant Identification Numbers for all grant-related transactions. OGM will review and confirm the updated policies and procedures from FDOS and verify their enforcement as part of its ongoing monitoring and oversight, including through future site visits, as appropriate. Full resolution is expected to be completed by December 31, 2026.



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Finding FL-2025-02: Improvements Needed Over Internal Controls Related to Compliance with EAC Grant Financial Reporting Requirements (FL-2025-02): The auditors found that improvements are needed over FDOS' internal controls related to compliance with the EAC grant financial reporting requirements to ensure that the FFRs are submitted in a timely manner. During the audit review of FFR submissions, the auditors determined that 11 out of 13 reports were submitted late. The auditors recommend that the EAC require FDOS to:

3. Update grant financial management policies and procedures to include a timeline of when to prepare the FFR to ensure the reports are submitted on a timely basis.

Management Response:

OGM agrees with the recommendation and will require FDOS to revise its financial management procedures to include a timeline for the preparation and submission of FFRs to ensure timely submission of the reports in accordance with EAC guidance. Additionally, to address inconsistencies arising from staff turnover, OGM will work with FDOS to develop and provide staff training on updated financial management policies and procedures, which will ensure reporting timeliness, accuracy, and compliance with grant requirements. OGM will review FDOS's updated policies and procedures, including samples of completed reconciliations, as part of its ongoing monitoring and oversight, including through future site visits, as appropriate. Full resolution is expected to be completed by December 31, 2026.

Finding FL-2025-03: Improvements Needed Over Internal Controls Related to Maintenance of HAVA Grant Expense Documentation: The auditors found that improvements are needed over FDOS' internal controls related to maintaining HAVA grant expense documentation. During testing of FDOS' federal expenditures and state matching expenditures for the period October 1, 2018, through March 31, 2025, FDOS did not provide sufficient supporting documentation to support expenditures reported to the EAC. Specifically, 11 of 38 federal expenditures under FDOS' Election Security grant had no supporting documentation, resulting in questioned costs totaling \$411,775.23. Additionally, 10 of the 58 match expenditures had no supporting documentation resulting in questioned costs totaling \$18,033.08. The auditors recommend that the EAC require FDOS to:

4. Implement procedures to ensure that all federal and state matching expenditures are supported by appropriate documentation and retained in accordance with federal record-keeping requirements.
5. Review the Election Security federal and state match questioned costs, totaling \$429,808.31, and either provide adequate supporting documentation or make the necessary adjustments to the reported matching and federal expenditures.

Management Response:

OGM agrees with the recommendations and will require FDOS to develop and implement procedures for documenting all federal and state matching expenditures in accordance with



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federal requirements and EAC guidance. These procedures will establish clear requirements for supporting documentation that is appropriate, sufficient, and properly retained in accordance with federal regulations. OGM will review the procedures as part of its ongoing monitoring and grant oversight.

OGM will review the federal and state match questioned costs for Election Security totaling \$429,808.31 and work with FDOS to provide adequate supporting documentation to substantiate the costs or make the necessary adjustments to the reported matching and federal expenditures. Any costs that cannot be fully supported in accordance with 2 CFR 200.403 will be considered unallowable, and the costs will be returned or replaced with other allowable costs per the EAC's policies. All financial adjustments and corrective actions will be documented by FDOS and reviewed by OGM as part of the audit resolution process. Full resolution is expected to be completed by December 31, 2026.



Visit our website at oig.eac.gov.

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