



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

DATE: May 28, 2026

TO: U.S. Election Assistance Commission, Chief Financial Officer, Timothy Lamping

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

SUBJECT: Review of the EAC’s Compliance with the Payment Integrity Information Act for Fiscal Year 2025 (Report No. O26HQ0002-26-10)

The Payment Integrity Information Act of 2019 (PIIA) requires the Office of Inspector General (OIG) to annually review the agency’s improper payment reporting made in the annual financial statement to determine compliance.¹ OIG performed this review to determine whether the U.S. Election Assistance Commission (EAC) complied with the Payment Integrity Information Act of 2019 reporting requirements for fiscal year (FY) 2025.

Results

We determined that the EAC was fully compliant with PIIA improper payment reporting requirements for FY 2025. The EAC published improper payment information in the Annual Financial Report (AFR) for FY 2025, posted the AFR on the agency website, and included the required link to accompanying materials on PaymentAccuracy.gov. The EAC also conducted a risk assessment in FY 2023 to assess the likelihood of making improper and unknown payments.

The results are summarized as follows:

Requirement	Compliant
1. Published payment integrity information with the AFR in accordance with Office of Management and Budget (OMB) guidance and posted it on the agency website.	Yes
2. Conducted improper payment risk assessments for each program with annual outlays greater than \$10 million at least once in the last 3 years and adequately concluded whether the program is likely to make improper payments and unknown payments above or below the statutory threshold.	Yes
3. Published improper payment and unknown payment estimates for programs susceptible to significant improper payments and unknown payments.	Not applicable

¹ Payment Integrity Information Act of 2019, Pub. L. No. 116–117 (March 2, 2020).

Requirement	Compliant
4. Published corrective action plans for each program for which an estimate above the statutory threshold was published.	Not applicable
5. Published improper payment and unknown payment reduction targets, demonstrated improvements to payment integrity to reach tolerable rates, and developed a plan to meet the reduction targets.	Not applicable
6. Reported an improper payment and unknown payment estimate of less than 10 percent for each program for which an estimate was published.	Not applicable

Published Improper Payment Information

The EAC published its FY 2025 AFR on the budget and finance page of the EAC’s public website. It included a link to PaymentAccuracy.gov.

On PaymentAccuracy.gov, the EAC responded to OMB’s Data Call with the required fields of information. We reviewed these entries, which are documented below.

EAC Information Submitted to PaymentAccuracy.gov

Agency Level Executive Summary:

The EAC maintains payment integrity through internal controls, annual recapture audits, post-payment audits, and a structured three-year risk assessment cycle. The agency has implemented such internal control and oversight mechanisms to ensure that payments are properly authorized, documented, and executed. For FY 2025, no improper payments were identified, and the agency remains compliant with the PIIA reporting requirements.

As a Phase 1 agency with annual outlays over \$10 million, the EAC does not operate programs susceptible to significant improper payments and therefore does not report payment estimates. The next risk assessment will occur in FY 2026 and BFS conducts annual audits to monitor in off-cycle years. EAC continues to monitor payments and refine oversight procedures to ensure transparency and accountability.

Agency Name	FY 2025 susceptible program outlays	Total programs	Susceptible programs	High-priority programs	Improper payment rate	Relative change
Election Assistance Commission	\$0 M	3	0	0	0%	N/A

Do Not Pay Working System:

EAC is serviced by BFS ARC Financial Management Services. ARC does continuous monitoring of the suppliers in the Oracle system and performs a weekly DNP review of all vendors. All bulk payment files are screened by Treasury's Payment Automation Manager via DNP. Any items of concern are shared with the EAC for review and deactivated immediately, so they cannot be used to pay future payments.

The Working System has reduced/prevented improper payments:

EAC has not identified incorrect information in the Working System.

Compliance with the Payment Integrity Information Act of 2019:

EAC was found non-compliant during the most recent PIIA compliance review.

Non-compliant programs:

- Election Security Grants
- Help America Vote Act Requirements Payments

Actions recommended and planned to achieve compliance

The EAC OIG determined that the EAC was not compliant with one of the six PIIA reporting requirements for FY 2024, because due to staff turnover, the FY 2024 payment integrity information was not submitted by the deadline to be published on paymentaccuracy.gov. The OIG made no recommendations as it was determined that EAC had already taken appropriate steps to notify OMB and address for FY 2024 and future submissions, and that EAC included its information in the FY 2024 Annual Financial Report. The OIG also reviewed and confirmed that it is unlikely EAC reached the significant improper payment threshold in FY 2024 based on the payment recapture audit results performed by BFS.

Official(s) accountable for the progress of the agency coming into compliance

Emma Lee, Supervisory Financial Specialist; Risa Garza, Grants Director; and Timothy Lamping, Chief Financial Officer.

Accountability mechanism tied to the success of the official designated in leading the efforts to come into compliance

Agency officials are expected to uphold the integrity of financial operations by ensuring full compliance with the Payment Integrity Information Act (PIIA). Their performance agreements include accountability through timely and accurate reporting to Payment Accuracy.gov, as well as coordination across divisions to prevent and identify improper payments. Incentives include recognition for maintaining low-risk ratings in third-party audits and successful completion of annual data calls. Failure to meet PIIA requirements can result in non-compliance findings, which are publicly reported and may prompt internal reviews or corrective actions. These outcomes directly influence the agency's public trust and its ability to demonstrate responsible stewardship of federal funds.

Risk assessment results:			
Program name	When was the last improper payment risk assessment conducted?	Likely to be susceptible to significant improper payments?	Substantial changes made to the assessment methodology used for the reporting cycle
Election Security Grants	2023	No	
Help America Vote Act Requirements Payments	*		
Help America Vote College Program	*		

* Assessment year is not displayed because one or more of the following statements is true:

1. Not required to conduct a risk assessment under the Payment Integrity Information Act of 2019,
2. Already assessed for improper payment risk under a different name in a prior reporting period, and/or
3. New and planning to perform a risk assessment in the future.

We reviewed these entries and confirmed the payment recapture audit results performed by the U.S. Treasury Bureau of Fiscal Service (BFS). We confirmed it is unlikely that the EAC reached the significant improper payment threshold in FY 2025.²

Improper Payment Risk Assessment

PIIA requires the agency to conduct an improper payment risk assessment, at least once every 3 years, for each program with annual outlays greater than \$10 million. This is done to determine whether the program is likely to make improper payments that would be, in total, above the statutory threshold.

The EAC conducted a risk assessment in FY 2023. The risk assessment considered the required programs and assessed the risk that they would meet the statutory threshold for exceeding the total annual amount or percentage considered a significant improper payment. The EAC did not identify any high risks in the assessment, and we concurred.

² A significant improper payment is defined as exceeding \$10 million of all reported program or activity payments of the executive agency made during that fiscal year and 1.5 percent of program outlays or \$100 million.

Scope and Methodology

To perform the FY 2025 PIIA compliance review, we used a combination of the requirements in OMB Circular A-123, Appendix C (M-21-19, March 2021), OMB Circular A-136 (July 14, 2025), OMB Annual Data Call Instructions, and the OMB Payment Integrity Question and Answer Platform. We performed this review using the *Guidance for Payment Integrity Information Act OIG Compliance Reviews*, from the Council of Inspectors General on Integrity and Efficiency, dated November 2025.

To answer our objective, we reviewed the payment integrity information in the EAC annual financial report and the accompanying materials to the financial statement posted on PaymentAccuracy.gov for FY 2025. We obtained and reviewed supporting data related to improper payments from the independent public accounting firm that conducted the 2025 Financial Statement Audit and the BFS 2025 payment recapture audit results for the EAC. We also reviewed the EAC's FY 2023 risk assessment to determine if the agency complied with OMB guidance for preventing and reducing improper payments and unknown payments and contacted EAC personnel in the finance and grants department to understand the process for compiling and reporting improper payment information and associated internal controls.

Conclusion

For FY 2025, we determined that the EAC was compliant with the requirements outlined in the Payment Integrity Information Act of 2019. OIG made no recommendations.