

**UNITED STATES  
ELECTION ASSISTANCE COMMISSION  
OFFICE OF INSPECTOR GENERAL**



***Semiannual Report to Congress  
For the Period:  
April 1 through September 30, 2019***



U.S. ELECTION ASSISTANCE COMMISSION  
1335 EAST-WEST HIGHWAY, SUITE 4300  
SILVER SPRING, MD 20910

OFFICE OF THE INSPECTOR GENERAL

October 30, 2019

Christy McCormick, Chairwoman  
U.S. Election Assistance Commission

The Inspector General Act of 1978 (Pub. L. 95-452), as amended, calls for the preparation of semiannual reports to the Congress summarizing the activities of the Office of Inspector General (OIG) for the six-month periods ended March 31 and September 30 each year. I am pleased to enclose the report for the period from October 1, 2018 to March 31, 2019. The Act requires that you transmit the report to the appropriate committees of the Congress within 30 days of receipt, together with any comments you may wish to make and other information as required by the IG Act.

For the last few years, the OIG has accomplished its mission by contracting for audits with independent public accounting firms and buying services from other Federal agencies. Although the OIG has not completed any audits during the most recent six-month period, we began three audits and contracted for six new audits of HAVA grants.

I look forward to continuing to work with the Commissioners and employees of the Election Assistance Commission to improve Commission programs and operations.

Sincerely,

A handwritten signature in blue ink that reads "Patricia L. Layfield".

Patricia L. Layfield, CPA, CIA, CISA  
Inspector General

cc: Commissioner Benjamin Hovland, Vice-Chair  
Commissioner Donald Palmer  
Commissioner Thomas Hicks  
Mona Harrington, Acting Executive Director  
Adrian Smith, Senior Communications Specialist

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## Election Assistance Commission Profile

Congress established the U.S. Election Assistance Commission (EAC or Commission) through the passage of the Help America Vote Act (HAVA) of 2002 (Pub. L. 107-252). EAC is an independent, bipartisan commission that serves as a national clearinghouse and resource for the compilation of information and review of procedures for the administration of Federal elections. The President appoints and the Senate approves the four commissioners authorized by HAVA. Commissioners serve four-year terms. EAC has had a full slate of Commissioners since the agency reopened in February 2019 after the shutdown stemming from the absence of appropriations.

EAC's principal duties include maintaining a national clearinghouse of information on election administration; testing and certifying, decertifying, and recertifying voting systems; adopting voluntary voting system guidelines; and administering grants authorized by HAVA. EAC has distributed over \$3 billion in grants to the 50 states, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam and American Samoa (hereinafter referred to as "states"). States have used the funds to purchase voting equipment, establish statewide voter registration lists, implement provisional voting, educate voters, train officials and poll workers, improve polling places, and recruit poll workers. The Consolidated Appropriations Act, 2018 (Pub. L. 115-141) appropriated an additional \$380 million for payments made to States for activities to improve the administration of elections for Federal office, including enhancing election technology and making election security improvements, as authorized by sections 101, 103, and 104 of HAVA.

## Office of Inspector General Profile

HAVA required the appointment of an inspector general for the EAC and amended the Inspector General Act (IG Act) of 1978 (5 U.S.C.A. App. 3) to identify the EAC as a Designated Federal Entity (DFE). EAC appointed its first Inspector General in 2006. The first Inspector General retired as of September 2015 and the Commission appointed the current Inspector General in February 2016. The OIG currently consists of two employees, the IG and the Assistant Inspector General for Audit.

Despite its small size, the OIG performs all of the duties required of the inspector general under the IG Act, including:

- Conducting and supervising audits, investigations, and other services (e.g., evaluations) relating to the programs and operations of the EAC;
- Providing leadership and coordination and recommending actions to management to promote economy, efficiency, and effectiveness in agency programs and operations and prevent and detect fraud, waste, abuse, and mismanagement of government resources;
- Keeping the Commission, management, and Congress fully informed regarding problems and deficiencies, and the progress of corrective actions; and

- Investigating allegations of waste, fraud, abuse and mismanagement in EAC programs and operations, including operation of a hotline to receive complaints regarding EAC, its programs, and its funding recipients.

## **Audits, Inspections, and Evaluations**

During the six months ended September 30, 2019, the OIG began three audits of internal EAC operations and contracted for six additional audits of HAVA grants to states.

### **Audits of HAVA Grants to States**

The OIG contracted with the firm of McBride, Lock & Associates, LLC to conduct performance audits in accordance with *Government Auditing Standards* (GAGAS) of the use of the HAVA grant funds Congress appropriated in 2018, which are also referred to as election security grants. The OIG selected six states for audit: Arkansas, Florida, Kentucky, Massachusetts, New Mexico, and West Virginia. The OIG selected the states based on risk factors derived from neutral attributes applied across all states, such as size of award, amount of spending, prior audit results, etc. The objectives of the audits will be to determine whether states (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. The audits will generally cover each State's expenditures of election security grant funds through September 30, 2019.

### **Audit of EAC's Fiscal Year 2019 Financial Statements**

We contracted with Brown & Company CPAs, PLLC (Brown & Company) to conduct the audit of EAC's fiscal year 2019 financial statements in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA), GAGAS, and the Office of Management and Budget Audit Bulletin.

### **Audit of EAC's Fiscal Year 2019 Digital Accountability and Transparency Act (DATA Act) Compliance**

We contracted with Brown & Company to conduct the audit of EAC's fiscal year 2019 audit of compliance with the DATA Act of 2014. The objectives the audit are to assess (1) the completeness, timeliness, quality, and accuracy of the applicable fiscal year's financial and award data submitted for publication on USASpending.gov and (2) EAC's implementation and use of the Government-wide financial data standards established by OMB and Treasury. Brown & Company is conducting the performance audit in accordance with GAGAS and the *Inspectors General Guide to Compliance under the DATA Act*, developed by the Federal Audit Executive Council (FAEC) DATA Act Working Group.

## **Audit of Federal Information Security Modernization Act of 2014**

The OIG engaged Brown & Company to conduct the 2019 annual GAGAS performance audit of EAC's compliance with the Federal Information Security Modernization Act (FISMA) and related information security policies, procedures, standards, and guidelines. The objective of the audit is to determine whether EAC implemented selected security controls for certain information systems in accordance with applicable requirements. The audit includes testing selected management, technical, and operational controls outlined in National Institute of Standards and Technology (NIST) Special Publication 800-53, Revision 4, *Security and Privacy Controls for Federal Information Systems and Organizations*. Brown & Company's audit will test selected controls from EAC's General Support System. The audit also includes a vulnerability assessment of internal systems and an evaluation of EAC's process for identifying and mitigating information systems vulnerabilities.

## **Investigations**

The OIG did not issue any investigative reports during this semiannual reporting period. We did not perform or report on any investigations involving senior Government employees during the period.

## **Other Activities**

### **Reviews of Legislation, Rules, Regulations, and Other Issuances**

The OIG conducts regular monitoring of EAC program activities and policy-making efforts. We provide comments as needed on significant policy statements, rulemaking and legislation that affect the EAC. The OIG did not complete pre-issuance reviews of any of these types of documents during the semiannual period.

### **Whistleblower Retaliation**

The EAC OIG did not become aware of any instances of whistleblower retaliation during the semiannual period.

### **Other EAC OIG Activities**

The Chairman of the Audit Committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) named the EAC Inspector General (IG) to be one of CIGIE's representatives on the Accounting and Audit Policy Committee (AAPC) of the Federal Accounting Standards Advisory Board (FASAB). The AAPC's primary function is to provide guidance to improve federal financial reporting through the timely identification, discussion, and recommendation of solutions to accounting and auditing issues. As part of those duties, the EAC IG is also a member of the Note Disclosure Working Group, the objective of which is to develop recommendations to FASAB for new guidance on note disclosures in Federal financial statements.



## Appendix A: Peer Review Activity

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

### Audit Peer Review of EAC OIG

In 3-year cycles, CIGIE coordinates peer reviews of each OIG's audit organization. A full peer review tests an OIG's system of quality control in accordance with the *CIGIE Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*, based on requirements in GAGAS.

The Federal Trade Commission (FTC) OIG conducted a system review of the EAC for the year ended March 31, 2018, and issued a report thereon dated September 7, 2018. FTC OIG conducted the peer review in accordance with the *CIGIE Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General* for assessing established audit policies and procedures. FTC concluded that the system of quality control for the EAC OIG's audit organization in effect for the year ended March 31, 2018, was suitably designed and complied with to provide EAC OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Audit organizations can receive a rating of "pass", "pass with deficiencies", or "fail". EAC OIG received an External Peer Review rating of "pass". The review report did not cite any deficiencies and the FTC did not issue a Letter of Comment.

### Peer Reviews Conducted by the Inspector General of Another Office of Inspector General

The EAC OIG did not conduct any peer reviews of any other OIGs during the period.

## Appendix B: Statutory Disclosures

### Significant Problems, Abuses, Deficiencies

The EAC OIG did not encounter or report on any significant problems, abuses, or deficiencies during the semiannual period.

### Recommendations for Corrective Action

The EAC OIG issued no new recommendations during the six months ended September 30, 2019.

### Significant Recommendations Described in Previous Semiannual Reports on Which Corrective Action Has Not Been Completed

A list of recommendations included in previous semiannual reports, which remained unresolved as of September 30, 2019, appears below under the caption, "Summary of Reports Issued with Outstanding Recommendations Pending" on page 8.

### Significant Management Decisions with Which the Inspector General Disagrees

EAC made no management decisions during the period with which the Inspector General disagreed.

### Matters Referred to Prosecuting Authorities

The EAC OIG referred one matter to prosecuting authorities during the semiannual period to determine whether the matter warranted investigation. The OIG has not received a response, so no prosecutions or convictions have resulted.

### Information Unreasonably Refused or Not Provided

The EAC OIG did not experience any denials of access to records during the semiannual period.



**Audits, Inspections, and Evaluations with  
Questioned/Unsupported Costs**

<i>Category</i>	<i>Number</i>	<i>Questioned Costs</i>	<i>Unsupported Costs</i>
A. For which no management decision had been made by the beginning of the reporting period.	2	\$ 14,379,331	\$ 14,379,331
B. Which were issued during the reporting period.	-	_____ -	_____ -
Subtotals (A + B)	2	14,379,331	14,379,331
C. For which a management decision was made during the reporting period.			
(i) Dollar value of recommendations that were agreed to by management.	-	-	-
(ii) Dollar value of recommendations not agreed to by management.	-	_____ -	_____ -
D. For which no management decision has been made by the end of the reporting period*.	2	\$ <u>14,379,331</u>	\$ <u>14,379,331</u>
E. Additional amounts identified and disallowed by management as a direct result of audit follow-up on OIG recommendations.		\$ _____ -	

As of September 30, 2019, the only outstanding questioned costs related to the audit of Maryland's use of HAVA funds (see page **11**).

**Audits, Inspections, and Evaluations with  
Funds Put to Better Use**

<i>Category</i>	<i>Number</i>	<i>Dollar Value</i>
A. For which no management decision had been made by the beginning of the reporting period.	-	\$ -
B. Which were issued during the reporting period.	-	-
Subtotals (A+B)	-	-
C. For which a management decision was made during the reporting period.	-	-
(i) Dollar value of recommendations that were agreed to by management.	-	-
(ii) Dollar value of recommendations that were not agreed to by management.	-	-
D. For which no management decision has been made by the end of the reporting period.	-	\$ _____
E. Additional amounts identified and recovered <sup>1</sup> by management as a direct result of audit follow-up on OIG recommendations.		-

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<sup>1</sup> Recoveries of HAVA funds are accomplished by the state depositing monies in the State fund required by HAVA to be established in each state.

### Summary of Reports More Than Six Months Old Pending Management Decision

As of September 30, 2019, EAC had reached management decision on all outstanding recommendations. The EAC OIG had issued seven reports containing thirteen recommendations for which EAC management or its grantees had not completed final corrective actions. The next section describes those reports and the status of the outstanding recommendations.

### Summary of Reports Issued with Outstanding Recommendations Pending

This section presents a summary for each audit, inspection, or evaluation report issued before the commencement of the semiannual period for which there are any outstanding unimplemented recommendations.

Assessment of EAC’s Program and Financial Operations			
Report Number	Date	Report Title	Potential Cost Savings
I-EV-EAC-01-07B	February 2008	Assessment of the U.S. Election Assistance Commission’s Program and Financial Operations	None
Recommendation(s)		Status Per EAC Management	
<ul style="list-style-type: none"><li>Establish policies and procedures to comply with the National Voter Registration Act (NVRA)</li></ul>		<ul style="list-style-type: none"><li>The NVRA continues to be an open item. The Commissioners considered policies and procedures for requested changes to the NVRA form but did not reach a consensus. As of the end of the current semiannual period, the issues related to state-specific instructions remain under judicial review. Following that review, the EAC will revisit the policies and procedures for potential closure of the recommendation.</li></ul>	
Status Per EAC OIG			
The status of this recommendation is as EAC Management described above.			

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EAC Policy Review			
Report Number	Date	Report Title	Potential Cost Savings
I-PA-EAC-03-17	August 2017	Assessment of the U.S. Election Assistance Commission’s Program and Financial Operations	None
Recommendation(s)		Status Per EAC Management	
<ul style="list-style-type: none"><li>Enhance the records management system to document EAC’s decisions, operations, policies, procedures, and practices. (Note: the OIG has been tracking this issue within its reports on Top Management Challenges since</li></ul>		<ul style="list-style-type: none"><li>During 2018, EAC implemented a new e-mail system with automated indexing that allows the agency to index, search, and retrieve records electronically. EAC hired a new Chief Information Officer, who created a best practices document for saving, naming, and marking documents and has been instrumental in finalizing e-mail retention and indexing. EAC has scanned paper copies of records and saved them in portable document format (PDF). EAC configured its electronic file backups to backup and retain records in accordance with existing retention schedules.</li></ul> <p>EAC submitted records schedules for Testing and Certification and Research to NARA for review and approval. The Agency has also submitted the NA-1005, a request to use the "Capstone" approach for managing and scheduling email records, for approval by NARA. The agency implemented CUI markings for email communications that may transmit documents that contain controlled unclassified information (CUI). EAC has not deployed a uniform naming convention. The Agency believes retention of electronic records is on schedule to comply with the required 2019 deadline.</p>	
Status Per EAC OIG			
The status of these recommendations is as EAC Management described above.			

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New Hampshire HAVA Funds			
Report Number	Date	Report Title	Potential Cost Savings
E-HP-NH-02-16	August 2017	Administration of Payments Received Under the Help America Vote Act by the New Hampshire Secretary of State, Elections Division	None
Recommendations		Status per EAC Management	
<ul style="list-style-type: none"><li>EAC should require the New Hampshire Secretary of State’s Office to implement procedures to ensure that all significant accounting, financial management and grant administration policies and procedures are documented. Additionally, these procedures should be reviewed and updated on a regular basis.</li></ul>		<ul style="list-style-type: none"><li>EAC has not closed this issue because, although the New Hampshire Secretary of State’s office has instituted a set of robust controls to be followed by staff for all financial and grant related transactions, the practices the Office follows are not memorialized in an agency-level policy manual or handbook.</li></ul>	
Status Per EAC OIG			
The status of these recommendations is as EAC Management described above. The OIG considers the recommendation to be open.			

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Maryland HAVA Funds			
Report Number	Date	Report Title	Potential Cost Savings
E-HP-MD-08-16	September 2017	Administration of Payments Received Under the Help America Vote Act by the Maryland State Board of Elections (MDSBE)	\$14,379,331
Recommendation(s)		Status Per EAC Management	
<ul style="list-style-type: none"><li>EAC should address and resolve the following recommendations that the Maryland State Board of Elections:<ul style="list-style-type: none"><li>(a) Transfer to the election fund \$14,379,331 for the unsupported costs cited in the report.</li><li>(b) Develop and implement policies and procedures regarding maintenance of supporting source documentation for all Federal expenditures incurred.</li></ul></li></ul>		<ul style="list-style-type: none"><li>In its update for September 2019, EAC stated that, in its proposed resolution, MD identified documentation not available during the audit that addressed the majority of questioned cost. Reportedly, they were related to payments by MDSBE over 5 years to the State Treasurer's Office on a loan for equipment in a lease-purchase agreement. In addition, MD has identified other HAVA allowable costs to make up for the three unsupported costs of \$461,980 and substitute costs for expenditures of \$16,104 for voter education.</li></ul>	
Status Per EAC OIG			
The OIG will not close the recommendation and report allowed and disallowed costs until EAC obtains and provides supporting documentation to account for or explain the full amount of questioned costs of \$14,379,331.			

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Puerto Rico HAVA Funds			
Report Number	Date	Report Title	Potential Cost Savings
E-HP-PR-06-16	August 2017	Administration of Payments Received Under the Help America Vote Act by the Comisión Estatal de Elecciones de Puerto Rico (CEE)	None
Recommendation(s)		Status Per EAC Management	
<ul style="list-style-type: none"><li>EAC should address and resolve the following recommendations that the Elections Commission:<ul style="list-style-type: none"><li>(a) Create a documented set of policies and procedures that comply with federal regulations.</li><li>(b) Create an inventory listing which is fully populated and reconcilable into the Elections Commission’s financial records.</li><li>(c) Conduct and document a physical inventory on a biannual basis.</li></ul></li></ul>		<ul style="list-style-type: none"><li>CEE has verified its inventory of equipment, both owned and leased with HAVA 251 funds. CEE is considering an assessment to determine the operability of all of its stored equipment based on the hurricane damage inflicted on cooling systems necessary to maintain equipment adequately. When CEE inventories and assesses its owned equipment purchased under the HAVA grant, it has agreed to add to the inventory list the other data elements required by OMB 41 CFR § 105-71.132 (d).</li><li>EAC received verbal confirmation that CEE completed an inventory of HAVA and state voting equipment and initiated an assessment of hurricane-inflicted damage. However, CEE has not yet provided a report and inventory listing that conforms to OMB guidance.</li></ul>	
Status Per EAC OIG			
The OIG will not close the recommendation until the EAC has received documentation demonstrating the completion of a final equipment inventory and the hurricane-inflicted damage assessment.			



## APPENDIX B

2017 FISMA Audit		
Report Number	Date	Report Title
Report I-PA-EAC-02-17	November 2017	U.S. Election Assistance Commission's Compliance with the Requirements of the Federal Information Security Modernization Act (FISMA)
Recommendation(s)		Status Per EAC Management
<ul style="list-style-type: none"> <li>EAC management should document and implement a formal procedure for documenting the review of Service Organization Control (SOC) reports for applicable third party systems at a defined frequency.</li> </ul>		<ul style="list-style-type: none"> <li>As of July, EAC had received and reviewed reports provided to them by all of their service providers: BFS for financial management, GSA for payroll and related accounting and GSA for network support services. Based on the security listed, EAC found the controls were adequate. They had thoroughly reviewed both SOC and authority to operate (ATO) reports. However, since EAC is moving off GSA's IT infrastructure system early in fiscal year 2020, they are implementing their own controls for the new IT Infrastructure services</li> </ul>
<ul style="list-style-type: none"> <li>The ACIO should review and update the Continuity of Operations (COOP) at least annually and EAC management should review the business impact analysis supporting the COOP for accuracy semiannually in alignment with the existing Information Technology inventory checks.</li> </ul>		<ul style="list-style-type: none"> <li>The EAC COOP plan was updated as of March 2019. EAC expected to update the plan again once we are fully transitioned off of GSA.</li> </ul>
Status Per EAC OIG		
<p>The OIG 2019 audit of FISMA compliance was ongoing at the time the OIG prepared the Semiannual Report and the auditors had not yet verified EAC's corrective action on the listed recommendations. The list contains only those recommendations from the prior year audit that the OIG current year audit had not yet cleared.</p>		

2018 FISMA Audit		
Report Number	Date	Report Title
Report I-PA-EAC-02-18	November 2018	U.S. Election Assistance Commission's Compliance with the Requirements of the Federal Information Security Modernization Act (FISMA)
Recommendation(s)		Status Per EAC Management
<ul style="list-style-type: none"> <li>EAC management should develop and implement an Enterprise Risk Management Strategy that will include a risk profile, risk management committee, risk appetite/tolerance levels, risk register, responding to risk, monitoring risk and utilizing an automated solution to view risks across the organization.</li> </ul>		<ul style="list-style-type: none"> <li>EAC stated that, as of March, they have completed creating the agency's first ERMS document and established a committee that will meet to further enhance the plan and align risk with the agency's mission.</li> </ul>
<ul style="list-style-type: none"> <li>EAC management should document an information security architecture to provide a disciplined and structured methodology for managing risk.</li> </ul>		<ul style="list-style-type: none"> <li>EAC stated that, as of March, they have completed creating the agency's first ERMS document, which includes and Information Security architecture to provide a disciplined and structured methodology for managing risk. They have established a committee that will meet to further enhance the plan and align risk with the agency's mission.</li> </ul>
<ul style="list-style-type: none"> <li>EAC management should remediate configuration related vulnerabilities in the network identified, and document the results or document acceptance of the risks of those vulnerabilities.</li> </ul>		<ul style="list-style-type: none"> <li>As of March 2019, EAC reported that they completed remediating configuration related vulnerabilities in the network identified, and documented the results or acceptance of the risks of those vulnerabilities.</li> </ul>
<ul style="list-style-type: none"> <li>EAC management should review and approve EAC's information security policies and procedures on an annual basis.</li> </ul>		<ul style="list-style-type: none"> <li>As of September, EAC reported that they have updated all of their critical Security documents.</li> </ul>
<ul style="list-style-type: none"> <li>EAC management should implement a remediation plan to commit resources to update all EAC-wide information security policies and procedures on the frequency required by National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53, Rev. 4.</li> </ul>		<ul style="list-style-type: none"> <li>As of September, EAC reported that they have updated all of their critical Security documents along with a plan to update the documents annually.</li> </ul>

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2018 FISMA Audit		
Report Number	Date	Report Title
Report I-PA-EAC-02-18	November 2018	U.S. Election Assistance Commission's Compliance with the Requirements of the Federal Information Security Modernization Act (FISMA)
Recommendation(s)		Status Per EAC Management
<ul style="list-style-type: none"> <li>EAC management should incorporate the results from the Business Impact Analysis into the analysis and strategy development efforts for the Agency's Continuity of Operations Plan (COOP).</li> </ul>		<ul style="list-style-type: none"> <li>As of March, EAC reported that they have included the BIA analysis in the ERMS.</li> </ul>
Status Per EAC OIG		
<p>The OIG 2019 audit of FISMA compliance was ongoing at the time the OIG prepared the Semiannual Report and the OIG had not yet verified EAC's corrective action on the listed recommendations. The list contains only those recommendations the OIG current year audit had not yet cleared.</p>		

### Summary of Investigative Reports Issued

Description	Number
Total number of investigative reports issued during the reporting period	0
Total number of persons referred to the Department of Justice for criminal prosecution during the reporting period	0
Total number of persons referred to state and local prosecuting authorities for criminal prosecution during the reporting period	0

In the absence of any reports to discuss, no metrics were used for developing the statistics in the table above.

### Investigations of Senior Government Employees

EAC OIG did not receive any substantiated allegations of misconduct by senior Government employees during the semiannual period.

### Whistleblower Retaliation Cases

EAC OIG did not receive any allegations of whistleblower retaliation during the semiannual period and had no pending cases at the beginning of the period.

### OIG Projects and Activities Not Publicly Disclosed

EAC OIG did not close any inspections, evaluations, or audits during the period that the Office did not disclose to the public.

EAC OIG did not close any investigations involving any senior Government employees during the period that the Office did not disclose to the public.

## Appendix C: Semiannual Reporting Requirements of the IG Act

<i>Section of the IG Act</i>	<i>Requirement</i>	<i>Page Number</i>
5(a)(1)	Description of significant problems, abuses, deficiencies	5 (None)
5(a)(2)	Recommendations for corrective action	5 (None)
5(a)(3)	Description of significant recommendations described in a previous semiannual period for which corrective action is not complete	5, 8
5(a)(4)	Matters referred to prosecuting authorities; resulting prosecutions and convictions	5
5(a)(5)	Summary of each report made to the head of the establishment under 6(b)(2) ["(2) Whenever information or assistance requested under subsection (a)(1) or (a)(3) is, in the judgment of an Inspector General, unreasonably refused or not provided, the Inspector General shall report the circumstances to the head of the establishment involved without delay."]	5 (None)
5(a)(6)	Listing by subject matter of audit, evaluation, and inspection reports with total questioned costs, unsupported costs, and funds put to better use	6, 7
5(a)(7)	Summary of each particularly significant report	2
5(a)(8)	<p>Statistical tables showing total number of audit, inspection, and evaluation reports with questioned/unsupported costs:</p> <p>(A) No management decision made by commencement of reporting period;            (B) Issued during the reporting period;            (C) For which management decision was made showing dollar value of disallowed costs and costs not disallowed;            (D) For which no management decision has been made by the end of the reporting period</p>	6

## APPENDIX C

<i>Section of the IG Act</i>	<i>Requirement</i>	<i>Page Number</i>
5(a)(9)	<p><b>Statistical tables showing total number of audit, inspection, and evaluation reports with funds put to better use:</b></p> <p>(A) No management decision made by commencement of reporting period            (B) Issued during the reporting period;            (C) For which management decision was made showing dollar value of disallowed costs and costs not disallowed;            (D) For which no management decision has been made by the end of the reporting period.</p>	7
5(a)(10)	<p><b>Summary of each audit, inspection, and evaluation report issued before the commencement of the reporting period:</b></p> <p>(A) Title, date of each report for which no management decision has been made by the end of the reporting period;                i. Explanation of reasons management decision has not been made;                ii. Statement concerning the desired timetable for achieving a management decision on each report;            (B) Title and date of each report for which no establishment comment was returned within 60 days of providing the report to the establishment;            (C) Title and date of each report or which there are any outstanding unimplemented recommendations, including the aggregate potential cost savings of those recommendations;</p>	8-13
5(a)(11)	<b>Description and explanation of the reasons for any significant revised management decision made during the reporting period.</b>	8-13 (None)
5(a)(12)	<b>Significant management decisions with which the Inspector General is in disagreement.</b>	5 (None)
5(a)(13)	<b>Information described under section 05(b) of the Federal Financial Management Improvement Act of 1996 (law applicable only to CFO Act agencies; not applicable to EAC).</b>	Not Applicable

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<i>Section of the IG Act</i>	<i>Requirement</i>	<i>Page Number</i>
5(a)(14)(A) or 5(a)(14)(B)	<ul style="list-style-type: none"> <li>Results of any peer review conducted by another OIG during the reporting period; or</li> <li>Statement identifying the date of the last peer review conducted by another OIG, if no peer review was conducted within that reporting period.</li> </ul>	4
5(a)(15)	List of any outstanding recommendations from any peer review conducted by another OIG that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete.	4 (None)
5(a)(16)	List of any peer reviews conducted by the Inspector General of another Office of the Inspector General during the reporting period, including a list of any outstanding recommendations made from any previous peer review (including any peer review conducted before the reporting period) that remain outstanding or have not been fully implemented.	4 (None)



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## **OIG's Mission**

Prevent fraud, waste, and abuse; promote economy and efficiency in EAC programs; and support the mission of the EAC by reporting on current performance and accountability and by fostering sound program management to help ensure effective government operations.

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# Inspector General

U.S. Election Assistance Commission

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