

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



***Semiannual Report to Congress
For the Period:
October 1, 2016 through March 31, 2017***



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

OFFICE OF THE INSPECTOR GENERAL

April 28, 2017

Matthew Masterson, Chairman
U.S. Election Assistance Commission

The Inspector General Act of 1978 (Public Law 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, 2016 to March 31, 2017. 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. Contracted audits completed during the most recent six-month period covered the EAC 2016 financial statements and the 2016 assessment of EAC's compliance with the Federal Information Security Modernization Act (FISMA) of 2014. Contractors also continued their performance audits of Help America Vote Act (HAVA) funds in the states or territories of Mississippi, Vermont, South Dakota, Puerto Rico, Maryland, and New Hampshire. In addition, during the period covered by this report, the EAC OIG contracted with the OIG of the U.S. Postal Service to conduct a performance audit of EAC's controls over its decision-making processes. The six state audits and the audit of EAC's decision-making processes remained in process at the end of the period.

This report is the first semiannual report prepared since the passage of the IG Empowerment Act of 2016. That legislation modified the requirements for information the IGs are to report. In addition to formatting changes, you will notice the most significant differences from previous semiannual reports in the reporting of findings and recommendations from current and prior audits, inspections, and evaluations and in the items and level of detail reported in Appendix B.

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

Sincerely,



Patricia L. Layfield
Inspector General

cc: Commissioner Thomas Hicks, Vice-Chair
Commissioner Christy A. McCormick
Brian Newby, Executive Director
Cliff Tatum, General Counsel

Table of Contents

Election Assistance Commission Profile	1
Office of Inspector General Profile	1
Audits, Inspections, and Evaluations.....	2
Fiscal Year 2016 Financial Statements.....	2
Federal Information Security Modernization Act of 2014	2
Audit of EAC's Decision-Making Policies.....	3
State Audits	3
Survey of Purchases by the New York City Board of Elections.....	3
Investigations.....	4
Other Activities.....	4
Reviews of Legislation, Rules, Regulations, and Other Issuances	4
Whistleblower Retaliation	4
OIG Hotline	4
Appendix A: Peer Review Activity.....	6
Audit Peer Review of EAC OIG.....	6
Audit Peer Review of the United States Capitol Police OIG	7
Appendix B: Statutory Disclosures	8
Significant Problems, Abuses, Deficiencies.....	8
Recommendations for Corrective Action	8
Significant Management Decisions with Which the IG Disagrees.....	9
Matters Referred to Prosecuting Authorities	9
Information Unreasonably Refused or Not Provided.....	9
Audits, Inspections, and Evaluations with	10
Questioned/Unsupported Costs.....	10
Audits, Inspections, and Evaluations with	11
Funds Put to Better Use	11
Summary of Reports More Than Six Months Old Pending Management Decision	12
Summary of Reports Issued Before the Commencement of the Reporting Period with Outstanding Recommendations Pending Corrective Action at March 31, 2017.....	12
Summary of Investigative Reports Issued	14
Investigations of Senior Government Employees	14
Whistleblower Retaliation Cases	14
OIG Projects and Activities Not Publicly Disclosed	14
Appendix C: Semiannual Reporting Requirements of the IG Act.....	15

Election Assistance Commission Profile

Congress established the U.S. Election Assistance Commission (EAC or Commission) through the passage of the Help America Vote Act of 2002 (HAVA). 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 currently has three commissioners.

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.

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 Inspector General in 2006. The OIG currently consists of one employee, the Inspector General. The first Inspector General retired as of September 2015 and the Commission appointed the current Inspector General in February 2016.

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; and
- Keeping the Commission, management, and Congress fully informed regarding problems and deficiencies, and the progress of corrective actions.
- 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 March 31, 2017, the OIG issued two audits of internal EAC operations and commenced one additional internal audit.

Fiscal Year 2016 Financial Statements¹

We contracted with Brown & Company CPAs, PLLC (Brown & Company) to conduct the audit of EAC's fiscal year 2016 financial statements in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA), *Government Auditing Standards* (GAGAS), and Office of Management and Budget Bulletin No. 15-02. Brown & Company issued an unmodified (clean) opinion on the financial statements. The report did not contain any material weaknesses or significant deficiencies.

Federal Information Security Modernization Act of 2014²

The OIG hired CliftonLarsonAllen LLP (CLA), an independent certified public accounting firm, to conduct an audit of EAC's compliance with the Federal Information Security Modernization Act of 2014 (FISMA) and related information security policies, procedures, standards, and guidelines. The audit included assessing the EAC's effort to develop, document, and implement an agency-wide program to provide information security for the information and information systems that support the operations and assets of the EAC.

In addition to the usual scope of the FISMA audit, CLA assisted the OIG in developing the report required by Division N of the Consolidated Appropriations Act of 2016 (P.L. 114-113). As part of that Act, Congress enacted the Cybersecurity Information Sharing Act of 2015 (CISA). Section 406(b)(1) of CISA required the OIG to "submit to appropriate committees of jurisdiction in the Senate and House of Representatives a report, which shall include information collected from the covered agency for the contents described in paragraph (2) regarding the Federal computer systems of the covered agency." Because the subject matter of the CISA report related so closely to FISMA, the OIG requested CLA to gather information for and prepare the report required by CISA as part of the FISMA engagement. The report contained no specific findings; however, it alluded to several issues that were developed more fully and reported as part of the 2016 FISMA report. We included a more complete discussion of the CISA report in the EAC OIG's previous Semiannual Report to Congress³.

CLA reported that EAC needed to improve controls over vulnerability management and that the agency needed to strengthen its process for reviewing audit logs. Further

¹ The full report is available on the EAC OIG website:

https://www.eac.gov/assets/1/6/USEAC_2016_Final_Financial_Audit_Report_I-PA-EAC-01-16.pdf

² The full report is available on the EAC OIG website:

https://www.eac.gov/assets/1/6/USEAC_2016_Final_FISMA_Report_I-PA-EAC-02-16.pdf

³ The previous semiannual report is available at the following location:

https://www.eac.gov/assets/1/6/Semiannual_Report_to_Congress_September_2016.pdf.

details about these findings, including recommendations for corrective action, EAC management's response, and the current status of corrective actions are included in Appendix B, Recommendations for Corrective Action, on page 8.

Audit of EAC's Decision-Making Policies

During the semiannual period, the EAC OIG entered into an interagency agreement with the U.S. Postal Service OIG to perform an audit of EAC decision-making policies. The objective of the audit is to determine whether controls in EAC's decision-making policies were properly designed, placed in operation, and operating effectively to provide reasonable assurance that the policies meet their objectives. As of the end of the semiannual period, the U.S. Postal Service OIG had completed the planning phase of the audit and was performing tests of EAC's controls. The EAC OIG expects the final audit report to be issued during the fourth quarter of fiscal year 2017.

State Audits

EAC distributed HAVA funds to states to improve the administration of Federal elections by purchasing new equipment, establishing and operating statewide voter lists, implementing provisional voting, and verifying the identity of persons who wish to register to vote. The OIG conducts audits of the states' use of HAVA funds. Through the audits, the OIG examines whether:

- the recipient used HAVA funds in accordance with HAVA and other applicable Federal requirements;
- the recipient properly accounted for purchases made with HAVA funds and any income derived from those purchases;
- grant funding was maintained and accounted for in keeping with HAVA; and
- the recipient provided sufficient matching funds and maintained Federal monies in a separate, interest-bearing election fund.

The OIG continued to monitor six state audits during this period, to include audits of Mississippi, Vermont, South Dakota, Puerto Rico, Maryland, and New Hampshire. The OIG contracted with the public accounting firm of McBride, Lock & Associates, LLC, to conduct these HAVA funds audits. We expect the audits to be issued during the third quarter of fiscal year 2017.

Survey of Purchases by the New York City Board of Elections

The OIG initiated a survey of certain purchases of voting machines and related equipment by the New York City Board of Elections. The survey is a planning process used to identify risks, objectives, scope, and methodology. The objective of the survey was to determine whether controls over the procurement of certain voting machines and related equipment presented sufficient risk to justify performance of a more detailed audit or evaluation of those purchases. During the current semiannual period,

the IG terminated the engagement because the purchases did not entail sufficient risk to justify continuing the project.

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 affects the EAC. The OIG did not complete 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.

OIG Hotline

The OIG receives and investigates complaints of fraud, waste, abuse, and mismanagement in EAC programs or by EAC grant recipients. In order to facilitate filing complaints, the OIG maintains an on-line complaint submission form, a hotline telephone, a hotline e-mail address and a hotline fax number. Complaints may originate from EAC employees, EAC funding recipients or any member of the public. Persons making complaints can do so confidentially or anonymously and the OIG does not release names without the complainant's consent unless the Inspector General determines that it is necessary to do so in the course of an investigation or audit.

The OIG considers the incoming calls, e-mails, and other forms of correspondence to be contacts. The IG analyzes each contact to determine whether it is a complaint to be evaluated or a matter that is outside the OIG authority. Whenever possible, the IG refers contacts that are outside of the OIG authority to the most likely source of help for the issue being reported.

After a hotline complaint is logged and assigned a number, the Inspector General evaluates the complaint according to the OIG *Guidelines for Evaluating OIG Hotline Complaints*. Each complaint is evaluated as to whether it is a high priority or low priority complaint. The EAC OIG considers many factors when deciding whether to open an investigation, audit, or other project based on a hotline complaint, and acknowledges that not every allegation or complaint received can be investigated. The factors considered may include:

- the merits of the allegations;
- existing priorities, commitments, and resources;
- the credibility of witnesses;
- the nature of the alleged violations;
- the available evidence;
- the elements of required proof;
- known mitigating circumstances; and
- the subject's current employment status with the agency.

During the semiannual reporting period ended March 31 30, 2017, the OIG received or processed 115 contacts. Of the 115 contacts, six were complaints. Three complaints were open at the beginning of the period, 3 of the contacts were new. The OIG closed all six of the complaints during the period.

The EAC OIG received six contacts that dealt with subjects of interest to organizations other than the EAC OIG. The OIG referred those contacts to other OIGs or other sources of assistance, such as local law enforcement, the Department of Labor Fair Labor Standards Act hotline, the Department of Education OIG, the Federal Election Commission OIG, etc.

The remaining 103 contacts generally pertained to the 2016 election season. The general election was the most frequent cause of voting-related concerns and comments during the semiannual period. The contacts included allegations of voting or election irregularities (29.1%), concerns about voter fraud (26.2%), voter registration issues or irregularities (11.7%), candidate or campaign wrongdoing (5.8%), voter requests for information about voting (4.9%), voter intimidation or suppression (1.9%), and other (20.4%). The IG referred most of the contacts to websites for State or local boards of elections or Department of Justice websites that provide information about voting rights and public integrity.

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.

A modified peer review tests the established policies and procedures for the audit function of an OIG that has not performed any audits using its own staff. GAGAS describe components of a system of quality control necessary to provide an OIG with reasonable assurance of conforming to applicable professional standards, which includes the established policies and procedures for the audit function.

The Federal Maritime Commission (FMC) OIG conducted a modified peer review of the EAC OIG's audit policies and procedures in effect at March 31, 2015, and issued a report thereon dated July 20, 2016. FMC's modified peer review was conducted 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.

Based on the review, FMC OIG determined that the established policies and procedures for the audit function at March 31, 2015, were current and consistent with applicable professional standards as stated. They also issued a letter dated July 20, 2016, setting forth one finding and related recommendation, which they did not consider to be of sufficient significance to affect their conclusions on the established policies and procedures. The recommendation, which remains outstanding until the timely accomplishment of the next scheduled peer review, is set forth below:

- GAGAS requires audit organizations that perform audits or attestation engagements in accordance with GAGAS to establish and maintain a system of quality control and to undergo an external peer review at least once every three years. The EAC OIG's most recent peer review period covered the three-year period from April 1, 2012 to March 31, 2015. However, the EAC OIG did not complete the 2015 peer review in a timely manner based on the timeframe established by GAGAS, which requires the report to be issued within six months after the end of the period under review. The FMC OIG recommended that the EAC OIG should ensure that, in the future, it follows the Peer Review Schedule organized by CIGIE's Audit Committee and complies with the GAGAS and CIGIE's requirements for the timely completion

of a peer review, including issuance of a peer review report within six months of the end of the period under review.

Two factors caused the delay in the completion of the peer review. The previous EAC IG believed a conflict existed between the EAC OIG and the FMC OIG assigned to conduct the peer review. CIGIE later determined that a conflict did not exist and the assigned peer review team could perform the EAC OIG peer review; however, by the time CIGIE made that determination, the previous EAC IG's September 2015 retirement was imminent. The retirement of the previous IG, and the passage of time until EAC appointed a new, permanent IG in February 2016 contributed to the delay in the completion of the peer review. The current EAC IG concurred with the finding and recommendation in the draft letter of comment and committed to obtaining the next peer review for the period ending March 31, 2018, by September 30, 2018.

Audit Peer Review of the United States Capitol Police OIG

We conducted a peer review of the audit operations of the United States Capitol Police (USCP) OIG and issued our report thereon dated March 16, 2017. Our responsibility under the peer review was to express an opinion on the design of the USCP OIG's system of quality control and compliance with that system. For Federal audit organizations, the peer review opinion is expressed in the form of a rating of *pass*, *pass with deficiencies*, or *fail*.

We reviewed the system in effect for the year ended September 30, 2016. We conducted our review in accordance with GAGAS and guidelines established by the Council of the Inspectors General on Integrity and Efficiency. In performing our review, we obtained an understanding of the system of quality control for the USCP OIG's audit organization and tested compliance with the USCP OIG's quality control policies and procedures to the extent we considered appropriate. We determined that the USCP OIG did not have any outstanding recommendations from any previous peer reviews.

We reported that the USCP OIG suitably designed and complied with their system of quality control in a manner sufficient to provide reasonable assurance of performing and reporting on audits in conformity with applicable professional standards. The USCP OIG received a peer review rating of *pass*.

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

In their report on EAC's compliance with the FISMA, CliftonLarsonAllen included the following findings and recommendations for corrective action:

- Finding 1: EAC needed to improve controls over vulnerability management.
 - Recommendation 1: EAC management should implement corrective actions to resolve critical and high-risk weaknesses identified related to patching, software upgrades, and configuration weaknesses for those systems identified within the detailed scanning results provided by CLA, implement a process to scan on a regular basis, and remediate weaknesses noted from those scans.
 - Management Response: EAC management agreed with the recommendation and had already begun to implement corrective actions to resolve critical and high-risk weaknesses as of the date the OIG issued the report.
 - Status as of March 31, 2017: The EAC recently purchased software upgrades and removed end-of-life versions from EAC desktop workstations. EAC reimaged its workstations with the GSA gold image. The EAC has two remaining servers, which are not in production use, in the final stages of decommissioning. The decommissioning will be completed by May 31, 2017. The EAC had already implemented an automated vulnerability scanning schedule that is currently in process. The EAC is using a remediation schedule as described in EAC's new draft standard operating procedure for Patch Management.
- Finding 2: EAC needed to strengthen its process for reviewing audit logs.
 - Recommendation 2: EAC management should document and implement a formalized standard operating procedure to review audit logs.
 - Management Response: As of the date the OIG issued the report, EAC management had instituted better documentation of its processes to scan on a regular basis and to remediate weaknesses identified during the scans. The agency also purchased new tools to automate the collection of log data and drafted standard operating procedures to include information on reviewing and documenting all logs.
 - Status as of March 31, 2017: EAC documented and now follows a new draft operating procedure for reviewing audit logs. Although the EAC purchased some tools to automate and document its processes better, the agency plans to

purchase additional tools when budget authority extends beyond the expiration of the second fiscal year 2017 Continuing Resolution. The EAC anticipates this increased automation and log aggregation will be operational by May 31, 2017, pending the availability of funds.

Significant Management Decisions with Which the IG Disagrees

The EAC has not made any management decisions during the semiannual period with which the IG disagreed.

Matters Referred to Prosecuting Authorities

The EAC OIG did not refer any matters to prosecuting authorities during the semiannual period.

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**

Report Title Election System of the Virgin Islands' Compliance with the Help
America Vote Act of 2002
Report Number E-HP-VI-01-13
Report Date October 2013

<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.	1	\$ 834,948	\$ 284,759
B. Which were issued during the reporting period.	-	-	-
Subtotals (A + B)	1	834,948	284,759
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 ⁴ .	1	(550,189)	-
D. For which no management decision has been made by the end of the reporting period.	1	\$ <u>284,759</u>	\$ <u>284,759</u>

⁴ The audited entity provided documentation to validate the costs questioned during the audit and management decided to allow the costs.

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

Report Title None
Report Number None
Report Date None

<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.	-	\$ -

Summary of Reports More Than Six Months Old Pending Management Decision

Except for the pending management decision on unsupported costs amounting to \$284,759, discussed on page 10 and below, EAC OIG had no reports more than six months old for which no management decision had been made as of March 31, 2017.

Summary of Reports Issued Before the Commencement of the Reporting Period with Outstanding Recommendations Pending Corrective Action at March 31, 2017

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.

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	
<ul style="list-style-type: none"> • Develop a communication strategic plan and goals, and written policies and procedures to ensure authorized and consistent implementation of EAC communications. • Develop written policies and procedures to minimize the impact of human capital loss, if any, to its operations of the Communications Division. • Establish policies and procedures related to the research process and the clearinghouse function to include developing (1) a formal peer review process for the research methodology and results and (2) policies and procedures related to the research process from initiation through reporting. • Establish policies and procedures to comply with the National Voter Registration Act (NVRA) 		<ul style="list-style-type: none"> • EAC's new communications staff has drafted a communications/clearinghouse plan. The plan is strategic and tactical but the actual programmatic approach with timelines and deliverables must be developed. The tactical approach, with timelines and deliverables, will be done each fiscal year, with the 2018 tactical plan completed before September 30, 2017. • The EAC has converted to its new website, and policies and procedures for editing and updating the website are being developed. These also should be completed by September 30, 2017. • The EAC does not envision conducting or authorizing new primary research, given funding constraints, in the short term, but the EAC does expect to leverage the Election Administration Voting Survey to drive new research techniques. Policies and Procedures for components in this area will be addressed with the aspiration of being completed September 30, 2017. The procedures will consider steps for peer review when appropriate. • Regarding NVRA, policies are being drafted for Commissioner consideration and adoption. Once adopted, the procedures will be further defined, also with the goal of completion by September 30, 2017. 	

APPENDIX B

Report Number	Date	Report Title	Potential Cost Savings
E-HP-VI-01-13	October 2013	Election System of the Virgin Islands' Compliance with the Help America Vote Act of 2002	\$284,759
Recommendation(s)		Status	
<ul style="list-style-type: none"> • Provide documentation to support HAVA funds expended. • Require the Joint Board of Elections to establish safeguards to mitigate the potential fraudulent use of the Imprest Fund Checking Account. • Conduct physical inventories at least once every 2 years and reconcile them to property records. • Reconcile any equipment previously disposed of and adhere to Federal guidelines for future disposals. 		<ul style="list-style-type: none"> • The U.S. Virgin Islands Election Board (USVI) has provided EAC with a list of alternative expenditures that could act as offsets for the \$284,759 in unsupported expenditures. EAC is reviewing these expenditures and back-up documentation and will make a final management determination by June 30, 2017. • USVI is working on safeguards to mitigate potential fraudulent use of the Imprest Fund Checking Account. While legislative changes are still being pursued, the safeguards now in place to mitigate fraud are sufficient and have been verified by EAC. EAC considers this matter closed. • USVI has developed property inventorying procedures and schedules. Adequate property inventory procedures have been established and verified by EAC. The OMB required inventory has been conducted on all 3 islands and a master list of voting and other equipment has been verified by USVI. EAC considers this matter closed. • USVI has reconciled all disposed equipment and is following equipment disposition guidelines. To date, ESVI has not disposed of any equipment as identified on the master inventory list. In accordance with OMB requirements, policies and procedures to manage equipment disposition have been established. EAC considers this matter closed. 	

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

Section of the IG Act	Requirement	Page Number
5(a)(1)	Description of significant problems, abuses, deficiencies	8 (None)
5(a)(2)	Recommendations for corrective action	8
5(a)(3)	Description of significant recommendations described in a previous semiannual period for which corrective action is not complete	12
5(a)(4)	Matters referred to prosecutive authorities; resulting prosecutions and convictions	9 (None)
5(a)(5)	Summary of each report made to the head of the establishment under 6(b)(2) [<i>"(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."</i>]	9 (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	10 to 11
5(a)(7)	Summary of each particularly significant report	2, 10, 12
5(a)(8)	Statistical tables showing total number of audit, inspection, and evaluation reports with questioned/unsupported costs: (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	2, 10, 12
5(a)(9)	Statistical tables showing total number of audit, inspection, and evaluation reports with funds put to better use: (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.	11

APPENDIX C

Section of the IG Act	Requirement	Page Number
5(a)(10)	<p>Summary of each audit, inspection, and evaluation report issued before the commencement of the reporting period:</p> <p>(A) Title, date of each report for which no management decision has been made by the end of the reporting period;</p> <p style="margin-left: 20px;">i. Explanation of reasons management decision has not been made;</p> <p style="margin-left: 20px;">ii. Statement concerning the desired timetable for achieving a management decision on each report;</p> <p>(B) Title and date of each report for which no establishment comment was returned within 60 days of providing the report to the establishment;</p> <p>(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>	12
5(a)(11)	Description and explanation of the reasons for any significant revised management decision made during the reporting period.	12
5(a)(12)	Significant management decisions with which the Inspector General is in disagreement.	9 (None)
5(a)(13)	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).	Not Applicable
5(a)(14)(A) or 5(a)(14)(B)	<ul style="list-style-type: none"> • Results of any peer review conducted by another OIG during the reporting period; or • Statement identifying the date of the last peer review conducted by another OIG, if no peer review was conducted within that reporting period. 	6
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.	6
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 .	7

IG's Mission

Help to ensure efficient, effective, and transparent EAC operations and programs

Obtaining Copies of IG Reports

Copies of IG reports are available on the IG website, <https://www.eac.gov/inspector-general/reports/>

Copies of IG reports can be requested by e-mail: (eacoig@eac.gov)

Mail orders should be sent to:

U.S. Election Assistance Commission
Office of Inspector General
1335 East West Highway - Suite 4300
Silver Spring, MD 20910

To order by phone: Voice: (301) 734-3104

Fax: (301) 734-3115

To Report Fraud, Waste and Abuse Involving the U.S. Election Assistance Commission or Help America Vote Act Funds

By Mail: U.S. Election Assistance Commission
Office of Inspector General
1335 East West Highway, Suite 4300
Silver Spring, MD 20910

E-mail: eacoig@eac.gov

IG Hotline: 866-552-0004 (toll free)

On-Line
Complaint

Form: <https://www.eac.gov/inspector-general/file-a-complaint/>

FAX: 301) 734-3115





Inspector General

U.S. Election Assistance Commission

This report, as well as other OIG reports and testimony, are available on the internet at:
<https://www.eac.gov/inspector-general/reports/>