



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



**SEMIANNUAL REPORT TO CONGRESS
OCTOBER 1, 2023 - MARCH 31, 2024**



Message from the Acting Inspector General



Sarah Dreyer
Acting Inspector General

I am pleased to present this *Semiannual Report to Congress* covering the oversight activities of the U.S. Election Commission (EAC) Office of Inspector General (OIG) from October 1, 2023, to March 31, 2024, as required by law. This report reflects the outstanding work performed by the EAC OIG team to safeguard the federal investment in our electoral system.

During the reporting period, the team initiated oversight projects and issued work products that focused on the top management challenges facing the Commission's programs and operations. The completed work includes:

- Audits of three Help America Vote Act (HAVA) grant recipients—American Samoa, Guam, and North Carolina—collectively yielding 22 recommendations to strengthen grant administration.
- Audits of EAC's financial statements and internal procurement processes, which together resulted in 23 recommendations to improve EAC's acquisition-related policies and procedures and increase accountability and transparency.
- A memorandum that summarized complaints made to OIG about personnel matters and urged EAC to address gaps in policies and processes.

Top Management Challenges for EAC in Fiscal Year 2024

1. Aligning Resources with Mandates While Addressing Expectations and Risks
2. Attracting and Retaining a Highly Skilled Workforce
3. Coordinating to Meet Customer Service and Critical Infrastructure Goals
4. Providing Effective Oversight of Grantees
5. Strengthening Internal Controls

Other, ongoing oversight work during the period included the processing of OIG Hotline complaints and the presentation of the first grantee-focused fraud awareness briefing, to the Election System of the Virgin Islands. We also have ten ongoing projects: one mandatory audit, one discretionary audit, a review, and seven audits of HAVA grants (Georgia, Iowa, Michigan, New Jersey, Rhode Island, Tennessee, and the Virgin Islands).

Throughout this presidential election year—as EAC continues to support election officials and help Americans participate in the voting process—the EAC OIG team remains committed to the independent, objective, and timely oversight of those efforts.



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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 four commissioners authorized by HAVA.

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. From inception to 2011, EAC distributed over \$3 billion in grants to the 50 states, in addition to the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, and American Samoa (hereinafter referred to as "states and territories"). In 2020, the Northern Mariana Islands also became an EAC grant recipient.

Most recently, in the 2024 appropriation, EAC received \$55 million in HAVA Election Security Grant funds to be awarded to states and territories. The purpose of the awards is to "improve the administration of elections for Federal office, including to enhance election technology and make election security improvements." The 2023 appropriation included \$55 million in HAVA Election Security Grant funds, as well as \$1 million for the Help America Vote College Program, to remain available until expended. Learn more at www.eac.gov.

Office of Inspector General Profile/Mission

Created in 2005, the Office of Inspector General is an independent division of EAC. HAVA required the appointment of an Inspector General (IG) for EAC and amended the Inspector General Act (IG Act) of 1978 to identify EAC as a Designated Federal Entity. At the end of this reporting period, OIG had five full-time employees—the Deputy Inspector General, an attorney that also handles investigations and operations, a senior auditor, and two program analysts. The Inspector General position was vacant at the end of the semiannual period, though the Deputy Inspector General was named to the Acting Inspector General role in April 2024. OIG continues to use its own staff to conduct oversight work, as well as contract for audits with independent public accounting firms. To perform the duties required under the IG Act, we also contract for administrative support and arrange to receive services from other federal agencies.

As a small OIG, the office relies on EAC for functions related to information technology, budget, and human resources. To increase the office's budget independence, EAC OIG worked with the Office of Management and



*CIGIE Award Presented to EAC
OIG in November 2023*



Budget and EAC to specify OIG’s budget as an amount “no less than” within the FY 2025 President’s Budget and Appropriations language. This aligns with the Council of the Inspectors General on Integrity and Efficiency’s (CIGIE) [legislative priority](#) on Enhancing Independence and Efficiency by Providing Separate and Flexible OIG Funding.

The primary mission of OIG is to conduct independent audits, evaluations, inspections, and investigations to promote economy and efficiency and to prevent and detect fraud, waste, abuse, and mismanagement in the programs and operations of EAC. The three primary activities are: 1) audits of grant recipients, 2) audits of programs and operations, and 3) investigations related to staff, operations, or grant recipients.

Audits, Inspections, and Evaluations

Completed Projects

OIG’s final products are publicly accessible via the [EAC OIG website](#) and on [Oversight.gov](#). In total, OIG issued seven reports during the 6 months that ended March 31, 2024. Three of these reports resulted from audits of HAVA grantees with a collective \$991,943 in questioned costs and 22 recommendations. Three reports were based on two audits of EAC’s operations and contained a total of 23 recommendations. OIG also issued a memorandum to alert EAC leadership of gaps in policies and processes in a timely manner. These reports are summarized below.

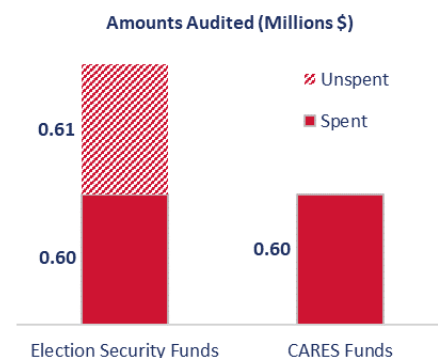
Audit of the HAVA Grants Awarded to Guam

[G22GU0022-24-01](#) • November 2023 • Conducted by McBride, Lock & Associates, LLC

The audit found that the Guam Election Commission accounted for and controlled property purchased, used the funds in a manner consistent with the information plans submitted to EAC, and followed proper closeout procedures for CARES Act funds. However, they did not expend and account for HAVA funds in accordance with requirements:

- The Commission did not account for the federal awards in a manner consistent with its local appropriations.
- Seven CARES expenditures, totaling \$30,991, were unsupported or unallowable.
- Guam did not include these grants in its Schedule of Expenditures of Federal Awards from 2018 through 2021.
- The Commission did not file a federal financial report for its Section 251 grant from 2015 through 2022.

OIG made five recommendations to address these findings.



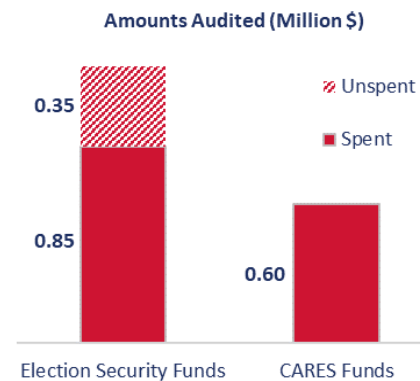


Audit of the HAVA Grants Awarded to American Samoa

[G22AS0021-24-04](#) • November 2023 • Conducted by McBride, Lock & Associates, LLC

The audit found that the Territorial Election Office of American Samoa used funds in a manner consistent with plans submitted to EAC and followed proper closeout procedures for CARES Act funds. However, the Office did not expend and account for HAVA funds in accordance with requirements or account for and control property purchased. The Office:

- Spent \$77,074 of CARES Act funds after the budget period had ended.
- Had \$158,429 in unallowable and unsupported expenditures.
- Did not earn interest on Election Security grant funds.
- Submitted financial reports that were not supported by underlying accounting records.
- Did not ensure that grants were correctly reported on the territory-wide Schedule of Expenditures of Federal Awards.
- Did not maintain fixed asset purchases on the Government-Wide Fixed Asset Listing as required by their policies and procedures.



OIG made eleven recommendations to address these findings.

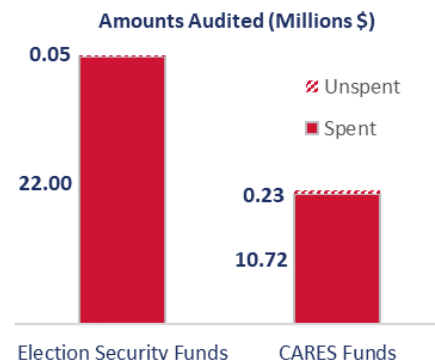
Audit of the HAVA Grants Awarded to North Carolina

[G22NC0004-24-06](#) • February 2024 • Conducted by OIG

OIG found that the North Carolina State Board of Elections (NCSBE) generally accounted for HAVA funds in accordance with applicable requirements, complied with the requirements for state matching, accounted for and controlled property purchased, and used funds for intended purposes. However, there were four exceptions:

- NCSBE did not meet grant reporting requirements.
- NCSBE did not record interest in accordance with applicable requirements.
- Subaward expenses of \$725,449 were either unsupported or ineligible.
- NCSBE did not always properly control purchased equipment.

OIG made six recommendations to improve grant administration. During the audit, NCSBE worked with EAC to address exceptions 1 and 2 and the associated recommendations were closed upon report issuance.





Audit of EAC's Financial Statements for FY 2023

[F23HQ0044-24-02](#) • [F23HQ0044-24-03](#) • November 2023 • Conducted by Allmond & Company, LLC

OIG audited EAC's financial statements for the fiscal year ended September 30, 2023. The audit found that EAC's financial statements present fairly, in all material respects, EAC's financial position as of September 30, 2023, and its net cost of operations, changes in net position, and budgetary resources for the fiscal year then ended in accordance with U.S. generally accepted accounting principles. The tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance that would be reportable under U.S. generally accepted accounting principles. However, the audit identified a significant deficiency in EAC's financial reporting controls related to procurement policies and procedures not being adhered to while entering into contracts. OIG also issued a management letter to convey information concerning control weaknesses identified during the audit that did not rise to a significant level. In total, OIG made ten recommendations to address these weaknesses.

Audit of EAC's Internal Procurements

[P23HQ0025-24-05](#) • January 2024 • Conducted by OIG

OIG conducted this audit to determine whether EAC complied with selected requirements of the Federal Acquisition Regulation (FAR), as well as selected provisions of the Digital Accountability and Transparency Act of 2014 (DATA Act). We found that EAC's internal procurements did not comply with selected FAR requirements. Primarily, this was due to EAC not having a contracting officer on staff and using individuals untrained and inexperienced with FAR, rather than a service provider, to carry out contracting duties quickly. EAC officials noted historical uncertainty around EAC's continuing funding levels, which caused staffing challenges and led to a need for employees to fill multiple roles within the Commission rather than being dedicated to procurement. Specifically, EAC did not comply with FAR by allowing employees to perform contracting officer duties and related functions without authority, experience, and/or training; by failing to have an acquisition planning process; and by lacking an effective system of internal control. Additionally, EAC did not have proper contracts to support obligations, did not justify sole-sourced procurements, did not complete required contractor performance evaluations, and did not set aside contracts for small businesses. Moreover, EAC did not post procurement information to USASpending.gov as required by the DATA Act. OIG made 13 recommendations to address the issues identified.

Memorandum: Opportunities to Improve Personnel Practices

[24-01](#) • January 2024 • Conducted by OIG

OIG issued this memorandum to alert EAC leadership to gaps in policies and processes related to personnel practices so that timely action could be taken to address them. In the memorandum, OIG urged EAC to determine what corrective actions should be taken to rectify inconsistent practices.



Ongoing Projects

As of March 31, 2024, OIG has ten ongoing projects, three of which were initiated during this semiannual period. The projects include eight audits of HAVA grantees, a review of EAC's operations, and an audit of EAC's operations. These projects are summarized below.

Audit of the HAVA Grants Awarded to Georgia

Announced May 2023 • Conducted by OIG

In this audit, OIG will determine whether Georgia (1) used funds for authorized purposes in accordance with applicable requirements; (2) complied with requirements for state matching; (3) properly accounted for and controlled property purchased with EAC funds; (4) used funds for intended purposes; and (5) implemented corrective actions to address the deficiencies noted in the March 2022 Georgia Department of Audits and Accounts report.

Audit of the HAVA Grants Awarded to Iowa

Announced August 2023 • Conducted by Brown & Company CPAs and Management Consultants, PLLC

In this audit, OIG will determine whether Iowa (1) used funds for authorized purposes in accordance with Sections 101 and 251 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. We will also determine if closeout procedures were followed for the CARES Act grant.

Audit of the HAVA Grants Awarded to Michigan

Announced August 2023 • Conducted by Brown & Company CPAs and Management Consultants, PLLC

In this audit, OIG will determine whether Michigan (1) used funds for authorized purposes in accordance with Sections 101 and 251 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. We will also determine if closeout procedures were followed for the CARES Act grant.

Audit of the HAVA Grants Awarded to New Jersey

Announced August 2023 • Conducted by Brown & Company CPAs and Management Consultants, PLLC

In this audit, OIG will determine whether New Jersey (1) used funds for authorized purposes in accordance with Sections 101 and 251 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. We will also determine if closeout procedures were followed for the CARES Act grant.



Audit of the HAVA Grants Awarded to Rhode Island

Announced August 2023 • Conducted by Brown & Company CPAs and Management Consultants, PLLC

In this audit, OIG will determine whether Rhode Island (1) used funds for authorized purposes in accordance with Sections 101 and 251 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. We will also determine if closeout procedures were followed for the CARES Act grant.

Audit of the HAVA Grants Awarded to Tennessee

Announced August 2023 • Conducted by Brown & Company CPAs and Management Consultants, PLLC

In this audit, OIG will determine whether Tennessee (1) used funds for authorized purposes in accordance with Sections 101 and 251 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. We will also determine if closeout procedures were followed for the CARES Act grant.

Audit of the HAVA Grants Awarded to the U.S. Virgin Islands (USVI)

Announced November 2023 • Conducted by OIG

In this audit, OIG will determine whether USVI (1) used funds for authorized purposes in accordance with Sections 101 and 251 of HAVA and other applicable federal 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. We will also determine if closeout procedures were followed for the CARES Act grant and confirm that USVI took appropriate corrective actions to address the deficiencies noted in OIG's October 2013 audit [report](#).

Audit of Interest Income Earned on HAVA Funds

Announced May 2023 • Conducted by McBride, Lock & Associates, LLC

In this audit, OIG will determine whether selected states complied with applicable requirements for interest earned on HAVA funds and identify challenges and best practices that impact states' ability to comply with applicable requirements for interest earned on HAVA funds.

Review of EAC's Compliance with PIIA, FY 2023

Announced January 2024 • Conducted by OIG

OIG will review EAC's compliance with the Payment Integrity Information Act of 2019 for FY 2023.

Audit of EAC's Compliance with FISMA, FY 2024

Announced March 2024 • Conducted by RMA Associates, LLC

OIG will audit EAC's compliance with the Federal Information Security Modernization Act for FY 2024.



Paused and Cancelled Projects

At times, OIG must adjust its oversight plan in response to emerging issues or changing conditions. The projects paused or cancelled during the semiannual period are summarized below.

Audit of the HAVA Grants Awarded to Minnesota

[Cancelled March 2024](#) • Conducted by Brown & Company CPAs and Management Consultants, PLLC

OIG initiated this audit in August 2023 to determine whether Minnesota (1) used funds for authorized purposes in accordance with Sections 101 and 251 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 EAC; and (4) followed closeout procedures for the CARES Act grant. OIG cancelled the audit in March 2024 after becoming aware of a [report](#) issued by the Minnesota Office of the Legislative Auditor in November 2023 reflecting work that significantly overlapped with our objectives.

Impact Evaluation of the HAVA Grants Awarded to Virginia

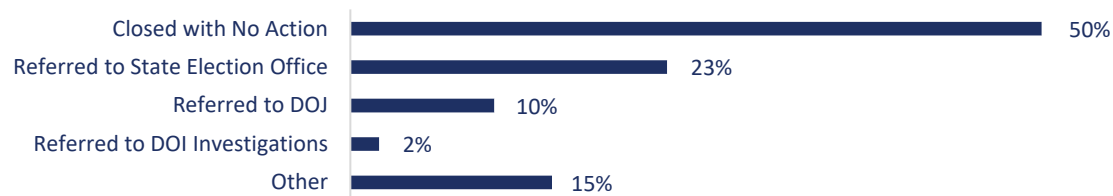
Paused March 2024 • Conducted by OIG

OIG paused work on this project in March 2024 and intends to resume in December 2024, following the federal elections. After gaining an understanding of how Virginia assesses its needs and distributes Section 251 and Election Security grant funds, this OIG evaluation will determine the impact of the funds received.

Investigations and Whistleblower Retaliation

The OIG Hotline serves as a vehicle through which EAC employees, as well as members of the public, may report suspected fraud, waste, abuse, and mismanagement. Complaints may be submitted through a web-based hotline portal, via email, over the phone, or in person. The figure below demonstrates the disposition of complaints received by EAC OIG in the first 6 months of FY 2024.

Disposition of Complaints Received in the First Half of FY 2024





We received 48 unique complaints during this semiannual period, 24 of which were closed with no action. Generally, these complaints did not deal with EAC programs or grants and, therefore, were not within EAC OIG's purview, or there was not enough information to refer the complainant to an appropriate entity.

The authority and responsibility to administer elections is specifically reserved for states and territories. When EAC OIG receives complaints related to voter registration or administration of elections, we refer the complainant to the appropriate state election office. During this reporting period we made eleven such referrals.

EAC OIG works with the Department of Justice (DOJ) Public Integrity Section and its FBI contacts to refer any potential criminal acts related to federal elections and voter fraud that are received. The DOJ Public Integrity Section oversees the investigation and prosecution of federal crimes affecting government integrity, including election crimes. The [Election Crimes Branch](#) within the section supervises the nationwide response to election crimes, such as voter fraud and campaign-finance offenses. When we receive complaints that are not within EAC OIG's jurisdiction but are related to election crimes, such as voter fraud, we forward the information to DOJ without assessing whether it is a viable complaint. During this reporting period we made five such referrals.

During this semiannual period, EAC OIG continued to use an interagency agreement for investigative services with the Department of Interior (DOI) OIG. When EAC OIG receives allegations that require further review, or it encounters fraud indicators during an audit, EAC OIG works with DOI OIG to determine whether to open an investigation. One referral to DOI was made this period. The investigative work was not completed by March 31, 2024. However, investigative summaries for ongoing matters will be posted to the OIG [website](#) upon completion.

We also made referrals to other entities, including:

- 3 referrals to offices within EAC for appropriate review and action.
- 2 referrals to EAC OIG auditors, who can initiate an audit, inspection, or evaluation, as appropriate.
- 1 referral to the Office of Special Counsel, which has primary jurisdiction over investigating allegations of prohibited personnel practices including whistleblower retaliation.
- 1 referral to the Federal Election Commission OIG, which has primary jurisdiction for allegations involving campaign contributions.



Questioned Costs, Unsupported Costs, and Funds Put to Better Use

During this semiannual period, OIG issued three reports with recommendations for questioned costs totaling \$991,943. Of that amount, over 89 percent was questioned because, at the time of the audit, the costs were not supported by adequate documentation. EAC is working with the states involved to recover any unallowable costs.

Audit Reports	Questioned Costs	Unsupported Costs
Audit of the HAVA Grants Awarded to Guam	\$30,991	\$22,423
Audit of the HAVA Grants Awarded to American Samoa	\$235,503	\$158,429
Audit of the HAVA Grants Awarded to North Carolina	\$725,449	\$702,989

Summary of Recommendations Closed During the Reporting Period

During the semiannual period, OIG closed 17 recommendations and sustained \$50,863 in questioned costs.

Report	Recommendations Closed this Period	Sustained Questioned Costs
Election Assistance Commission Policy Review	2	
Audit of the HAVA Grants Awarded to Delaware	3, 6, 7	\$50,020
Audit of the HAVA Grants Awarded to the Northern Mariana Islands	1, 2, 3, 4	\$843
Audit of the HAVA Grants Awarded to Missouri	1, 2, 3, 4, 5, 6, 7	
Audit of the HAVA Grants Awarded to Wisconsin	2, 3	



Summary of Outstanding Recommendations

As of March 31, 2024, OIG has two reports containing seven open recommendations that are more than 6 months old and for which EAC management had not completed final corrective actions.

Audit of the U.S. Election Assistance Commission's Testing and Certification Program March 2023, P22HQ0018-23-05	
Recommendation	Final Action Target Date
We recommend that EAC establish regular coordination with NIST and review the accreditation procedures for voting system test labs to reduce potential areas of duplication or identify efficiencies.	June 2024
We recommend that EAC develop policies to ensure periodic meetings with voting system test laboratories and voting system manufacturers occur and the non-sensitive meeting minutes are published.	June 2024
We recommend that EAC update the records disposition schedule for the testing and certification program.	September 2024
We recommend that EAC utilize federal guidance to conduct a staffing assessment for the testing and certification program. As part of this, consider what technical competencies are required for the team and if any are already covered with the NIST review.	September 2024
We recommend that EAC identify, measure, and assess risks related to its testing and certification program, ideally as part of a broader enterprise risk management program.	September 2024
Audit of the U.S. Election Assistance Commission's Compliance with FISMA, FY 2023 August 2023, O23HQ0029-23-07	
Recommendation	Final Action Target Date
We recommend EAC OCIO update its hardware inventory system to include the level of detail needed to manage devices according to Federal requirements and document management's oversight and review.	September 2024
We recommend EAC OCIO fully implement its GRC solution to manage and monitor cybersecurity risk activities required by NIST SP 800-39 and provide a centralized enterprise-wide view of all risk across the agency.	September 2024

NOTE: At the end of the reporting period, EAC provided information for the closure of four recommendations associated with the FY 2023 and FY 2022 FISMA audits. As part of the FY 2024 FISMA audit, OIG will review and determine if final corrective action is complete.



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 their audit, inspection and evaluation, and investigative operations. In keeping with Section 989C, EAC OIG is reporting the following information related to its audit and inspection and evaluation peer review activities. These activities cover our roles as both the reviewed and the reviewing OIG.

Audit Peer Reviews

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

EAC OIG's modified peer review for the 3-year period ending March 31, 2021, was performed by the U.S. Federal Labor Relations Authority OIG, and the final peer review report was issued to EAC's Deputy IG on July 19, 2021. The [final report](#) is posted on our website and concluded that the established policies and procedures for the audit function as of March 31, 2021, were current and consistent with applicable professional standards, as stated.

The review report did not cite any deficiencies. However, EAC OIG received a Letter of Comment that included two findings with recommendations to improve established policies and procedures. EAC OIG has fully addressed the recommendations.

The peer review for the 3-year period ending March 31, 2024, will be conducted by the Farm Credit Administration OIG during the next semiannual period.

Peer Review of the National Endowment for the Humanities OIG Conducted by EAC OIG

On September 16, 2022, EAC OIG issued a [System Review Report](#) on the audit organization of the National Endowment for the Humanities (NEH) OIG for the 3-year period ending March 31, 2022. We found that the system of control for the audit organization had been suitably designed and complied with requirements to provide NEH OIG with a reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. NEH OIG received a peer review rating of "Pass" and reports that they have closed the 3 recommendations made.

Inspection and Evaluation Peer Reviews

OIG established policies for conducting work in accordance with the *Quality Standards for Inspection and Evaluation* in Summer 2023 and initiated its first project under those standards shortly thereafter. EAC OIG expects to both undergo and conduct its first inspection and evaluation reviews during the 3-year peer review cycle that begins on April 1, 2024.



Semiannual Reporting Requirements

In December 2022, amendments to Section 5 of the Inspector General Act were codified in 5 U.S.C Section 405. The following table lists the amended requirements and corresponding page numbers where a requirement is addressed in this report. We also note requirements where we have nothing to report.

Paragraph Number	Description of Requirement	Page in report
1	Description of significant problems, abuses, deficiencies related to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action made by the office.	Nothing to report
2	Identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation.	10-11
3	Summary of significant investigations closed during the reporting period.	Nothing to report
4	Total number of convictions during the period resulting from investigations.	Nothing to report
5	Information regarding each audit, inspection, or evaluation report issued during the reporting period, including (a) a listing of each audit, inspection, or evaluation; (b) if applicable, the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs) and the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period.	2-4, 9
6	Information regarding any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period.	9
7	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996.	Nothing to report
8	An appendix containing the results of any Peer Review of EAC OIG conducted by another OIG during the reporting period; or if no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another OIG.	11
9	List of any outstanding recommendations from any Peer Review of EAC OIG.	Nothing to report
10	Status of Peer Reviews conducted by EAC OIG and why implementation is not complete.	11



Paragraph Number	Description of Requirement	Page in report
11	Statistical tables showing the total number of investigative reports, persons referred to DOJ for criminal prosecution, persons referred to State and local for criminal prosecution, referrals, and indictments.	Nothing to report
12	Description of the metrics used for developing the statistical tables.	Nothing to report
13	Report on each investigation where allegations of misconduct were substantiated involving a senior government employee or senior official; the facts, circumstances of the investigation; and the status and disposition of the matter, including if it was referred to DOJ, date of the referral, and if declined by DOJ, date of declination,	Nothing to report
14	Description of any instance of whistleblower retaliation, including consequences the establishment actually imposed to hold the official accountable.	Nothing to report
15	Information related to interference by the establishment, including a detailed description of any attempt by the establishment to interfere with the independence of the Office, including with budget constraints designed to limit the capabilities of the Office; and incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of the establishment for such action and a summary of each report made to the head of the establishment under Section (6)(c) (2) during the reporting period.	Nothing to report
16	Detailed descriptions of the circumstances of each inspection, evaluation, and audit conducted by the Office that is closed and was not disclosed to the public and any investigation conducted by the office involving a senior government employee that is closed and was not disclosed to the public.	Nothing to report



U.S. Election Assistance Commission
633 3rd Street NW, Suite 200
Washington, DC 20001

May 28, 2024

Sarah Dreyer, Acting Inspector General
U.S. Election Assistance Commission
633 3rd Street NW, Suite 200
Washington, DC 20001

Dear Acting Inspector General Dreyer:

The U.S. Election Assistance Commission (EAC) appreciates the opportunity to respond to the Office of Inspector General (OIG) Semiannual Report to Congress covering October 1, 2023, through March 31, 2024. The EAC is dedicated to supporting election officials and voters, and the Commission welcomes OIG review to better serve these stakeholders and improve EAC operations.

Election Security Grant funds administered by the EAC support states and territories for the purpose of “improv[ing] the administration of elections for federal office, including to enhance election technology and make election security improvements.” These grant funds are critical support to election offices as they administer the 2024 elections and for long-term planning. The EAC Office of Grants Management works closely with grant recipients to strengthen controls following OIG audits, ensuring the most efficient use of funds. Additionally, the EAC continues to increase offerings of technical assistance to grantees, which includes capacity-building trips to territorial grant recipients.

The EAC continues to prioritize effective stewardship of appropriations provided by Congress, which results in effective agency operations and productive assistance for election officials. In addition to resolution of recommendations stemming from internal audits, the EAC is working to proactively overcome [management challenges](#) in a year where expectations for the EAC have increased.

EAC Commissioners and staff are eager to continue supporting election officials and voters throughout the ongoing 2024 election cycle. Over the coming months, our work with election officials and federal partners will intensify as we work to protect the integrity of U.S. elections. The Commission remains committed to ensuring that both Congress and the EAC OIG are informed of the work conducted by the EAC. Please do not hesitate to reach out if you have any questions.

Sincerely,

Ben Hovland, EAC Chairman



Visit our website at oig.eac.gov.

U.S. Election Assistance Commission
Office of Inspector General
633 3rd Street, NW, Second Floor
Washington, DC 20001

Report Waste, Fraud, and Abuse
eacoig@eac.gov | [Online Complaint Form](https://oig.eac.gov)