

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



***Semiannual Report to Congress
For the Period:
October 1, 2019 through March 31, 2020***



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

OFFICE OF THE INSPECTOR GENERAL

April 30, 2020

Benjamin Hovland, Chairman
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, 2019 to March 31, 2020. 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.

The OIG accomplishes its mission by performing internal reviews and assessments of EAC programs, contracting for audits with independent public accounting firms, and acquiring services from other Federal agencies. For this six-month period, the OIG issued final reports for three statutory audits: *2019 Audit of the U.S. Election Assistance Commission's Financial Statements*, *2019 Election Assistance Commission DATA Act Audit*, and the *2019 Election Assistance Commission's Compliance with the Federal Information Security Modernization Act of 2014*. In addition, we issued our 2019 Top Management Challenges report and continued oversight of the six contracted HAVA grant audits started in September 2019.

The OIG looks 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

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

cc: Commissioner Donald Palmer, Vice-Chair
Commissioner Thomas Hicks
Commissioner Christy A. McCormick
Mona Harrington, Acting Executive Director
Kristen Muthig, Acting Communications Director

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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, who each serve four-year terms.

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 had 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) and 2020 (Pub. L. 116-93) collectively appropriated an additional \$805 million¹ for payments to the States, which included payments to the Commonwealth of the Northern Mariana Islands beginning with the 2020 appropriation. The \$805 million is 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. In addition, via the Coronavirus Aid, Relief, and Economic Security (CARES) Act (Pub. L. 116-136), Congress appropriated \$400 million to EAC as additional funding for the 2020 Election Security Grant payments for states to prevent, prepare for, and respond to coronavirus, domestically or internationally, for the 2020 Federal election cycle.

Office of Inspector General Profile

HAVA required the appointment of an Inspector General (IG) 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). The Commission appointed the EAC's current IG in February 2016. The OIG currently consists of two employees, the IG and the Assistant Inspector General for Audit.

The OIG leverages its staff resources and contracting provisions to perform all of the duties required of the IG 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;

¹ Individual appropriations were \$380 million (Election Reform Program) in 2018 and \$425 million (Election Security Grants) in 2020.

- 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 March 31, 2020, the OIG issued four reports on internal EAC operations, and performed audit oversight for six additional contracted audits of HAVA grants to states. All final reports are publicly accessible via the EAC OIG's website and on Oversight.gov.

Audits of HAVA Grants to States

The OIG contracted with the firm of McBride, Lock & Associates, LLC (MLA 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 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 are 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 cover each State's expenditures of election security grant funds through September 30, 2019.

MLA conducts each State's audit in four audit phases. During this reporting period, MLA LLC completed the first two phases, planning and internal control surveys, for all six states. The OIG oversaw the audit process and reviewed contract deliverables. As of March 31, 2020, the auditors completed their travel to all six states, and provided the OIG with their assessment on the state's internal control processes for three of the six states.

The third phase of each audit entails visits to each of the subject states to perform detailed testing of transactions and supporting documentation. MLA will determine whether they can perform any testing remotely; however, they must conduct some testing on-site (for example, visual inspection and verification of the existence of a sample of election systems purchased with HAVA funds). Since MLA completed the second phase of each audit, many states and localities, as well as MLA and the OIG,

have implemented extensive office closures and/or telework policies. In addition, a number of states have postponed their primary elections, which could negatively affect MLA's ability to conduct the third phase of some or all of the audits since MLA purposely scheduled their work to avoid interfering with each state's primary election schedule. As of March 31, the OIG and MLA had not yet determined the full extent of the effects of COVID-19 on the audited states or their election schedules. The OIG and MLA will work together with state officials to attempt to complete the audits as soon as safety and scheduling considerations allow.

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), generally accepted Government auditing standards (GAGAS), and the Office of Management and Budget Audit Bulletin.

For FY 2019, Brown & Company reported that the EAC's financial statements presented fairly, in all material respects, the financial position of EAC as of September 2019 and 2018, and its net costs, changes in net position, budgetary resources, and custodial activities for the years then ended, in accordance with accounting principles generally accepted in the United States of America. The final report did not include any recommendations.

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 of the audit were 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 conducted 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.

Brown & Company's FY 2019 report determined that overall, (1) the audited data submitted by EAC to USASpending.gov was complete, timely, accurate, and of good quality, and (2) EAC complied with applicable government-wide financial data standards. The report recommended EAC develop and implement procedures to validate the accuracy of data reported. EAC management agreed to implement corrective actions to address the reported recommendation.

Audit of Federal Information Security Modernization Act of 2014

The OIG engaged Brown & Company to conduct the 2019 annual 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 performance audit was to determine whether EAC Office of Information Technology (OIT) implemented selected management, technical, and operational controls outlined in National Institute of Standards and Technology Special Publication 800-53, Revision 4, *Security and Privacy Controls for Federal Information Systems and Organizations*.

Brown & Company conducted the audit in accordance with GAGAS. The audit included testing selected controls from EAC's General Support System, a vulnerability assessment of internal systems, and an evaluation of EAC's process for identifying and mitigating information systems vulnerabilities.

Brown & Company's FY 2019 final report concluded that EAC generally complied with FISMA requirements by implementing security controls. However, the audit also identified areas in EAC's information system program that still needed improvement from prior year audits. Brown & Company made the following recommendations for FY 2019:

- Conduct physical inventory to ensure accuracy of Information Technology (IT) assets.
- Implement multifactor authentication for privileged accounts.
- Utilize the Security Content Automation Protocol Tools to monitor and control configuration settings.
- Develop an annual specialized training schedule to provide specialized security training for IT specialists and track the completion of training to ensure OIT meets its organizational training objectives.

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.

The Assistant Inspector General for Audit (AIGA) represents the EAC OIG as a member of the Internal Controls Working Group created under the Audit Committee of CIGIE. The objective of the work group is to provide the OIG audit community with a requirements document, a training presentation, and internal control assessment templates pertaining to the Government Accountability Office's 2018 revisions of the Government Auditing Standards.

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 EAC OIG's last peer review report was issued September 7, 2018. The report 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. The review report did not cite any deficiencies, and we did not receive a Letter of Comment. The EAC OIG's next peer review is scheduled to commence after March 2021.

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

The EAC OIG was scheduled to perform a peer review of the Appalachian Regional Commission (ARC) OIG beginning October 2019. At the start of the review period, the IG position at ARC OIG was under transition and they were unable to begin their review as scheduled. The CIGIE Audit Committee Chair, after consultation with the Government Accountability Office, approved a revision to the Audit Peer Review Schedule on January 31, 2020. As a result of the revision, the EAC OIG will conduct a peer review of the Federal Election Commission (FEC) OIG and the Audit Committee Chair extended the peer review due date to September 30, 2020.

The EAC and FEC OIGs initiated the peer review process in February 2020. However, as of March 12, 2020, the impact of the COVID 19 pandemic resulted in the EAC OIG and FEC OIG moving to full-time telework schedules. The EAC OIG temporarily suspended work on the peer review pending the return to more normal work schedules. Both IGs continue to intend to complete the peer review by the revised due date.

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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 new recommendations during the six months ended March 31, 2020 pertaining to the EAC's fiscal year 2019 audit of compliance with the DATA Act of 2014 (see page 3), and the FY 2019 audit of the EAC's compliance with FISMA 2014 (see page 4).

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 March 31, 2020, appears below under the caption, "Summary of Reports Issued with Outstanding Recommendations Pending" on page 10.

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 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

<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 March 31, 2020, the only outstanding questioned costs related to the audit of Maryland's use of HAVA funds (see page 13).

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.	-	\$ <u><u> -</u></u>
E. Additional amounts identified and recovered ² by management as a direct result of audit follow-up on OIG recommendations.		-

² 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 March 31, 2020, EAC had reached management decision on all outstanding reports.

Summary of Reports Issued with Outstanding Recommendations Pending

The EAC OIG has seven open reports containing twelve recommendations for which EAC management or its grantees had not completed final corrective actions. 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.

1. **Report Title:** Assessment of the U.S. Election Assistance Commission’s Program and Financial Operations

Report Number: I-EV-EAC-01-07B
Date: February 2008
Potential Cost Savings: None
Recommendation(s): Establish policies and procedures to comply with the National Voter Registration Act (NVRA)
Status Per EAC Management: The EAC Office of the General Counsel is updating procedures to comply with the National Voter Registration Act. Regarding state requests for updated forms, the EAC Research staff submit requests for updated voter registration applications to the OGC for review. OGC completes the review and submits approval or denial of the change or update back to Research. This procedure does not supplant or in any way speak to the question of the Executive Director’s authority pursuant to the litigation.
Status Per EAC OIG: This recommendation remains open until corrective action has been fully implemented. The matter concerning the EAC Executive Director’s authority is still under judicial review.

2. **Report Title:** Assessment of the U.S. Election Assistance Commission’s Program and Financial Operations

Report Number: I-PA-EAC-03-17
Date: August 2017
Potential Cost Savings: None
Recommendation(s): Enhance the records management system to document EAC’s decisions, operations, policies, procedures, and practices.
Status Per EAC Management: EAC hosted NARA staff in early March 2020 to review required reporting, the status of current records retention schedules, and strategies to implement records management programs. EAC Office of the General Counsel is updating schedules in coordination with NARA and working to implement improved processes agency-wide. EAC is actively working with NARA to improve and enhance the records management system.

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Status Per EAC OIG: This recommendation remains open until corrective action has been fully implemented.

3. **Report Title:** Administration of Payments Received Under the Help America Vote Act by the New Hampshire Secretary of State, Elections Division

Report Number: E-HP-NH-02-16

Date: August 2017

Potential Cost Savings: None

Recommendation(s): 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.

Status Per EAC Management: EAC received a policy and procedures document from New Hampshire near the end of the semiannual period and is evaluating whether this recommendation can be closed.

Status Per EAC OIG: This recommendation remains open pending EAC's management decision on the State's corrective action.

4. **Report Title:** Administration of Payments Received Under the Help America Vote Act by the Maryland State Board of Elections (MDSBE)

Report Number: E-HP-MD-08-16

Date: September 2017

Potential Cost Savings: \$14,379,331

Recommendation(s): EAC should address and resolve the following recommendations that the Maryland State Board of Elections:
(a) Transfer to the election fund \$14,379,331 for the unsupported costs cited in the report.
(b) Develop and implement policies and procedures regarding maintenance of supporting source documentation for all Federal expenditures incurred.

Status Per EAC Management: EAC has requested the supporting documentation for the questioned costs from its audit resolution contractor.

Status Per EAC OIG: This recommendation remains open pending EAC's management decision on the State's corrective actions.

5. **Report Title:** Administration of Payments Received Under the Help America Vote Act by the Comisión Estatal de Elecciones de Puerto Rico (CEE)

Report Number: E-HP-PR-06-16

Date: August 2017

Potential Cost Savings: None

Recommendation(s): EAC should address and resolve the following recommendations that the Elections Commission:
(a) Create a documented set of policies and procedures that comply with federal regulations.

(b) Create an inventory listing which is fully populated and reconcilable into the Elections Commission’s financial records.

(c) Conduct and document a physical inventory on a biannual basis.

Status Per EAC Management: EAC noted that this recommendation remains open while Puerto Rico continues to address hurricane damage and until General Services in Puerto Rico can supply the completed inventory list.

Status Per EAC OIG: This recommendation remains open until Puerto Rico fully implements corrective actions.

6. **Report Title:** U.S. Election Assistance Commission’s Compliance with the Requirements of the Federal Information Security Modernization Act (FISMA)

Report Number: Report I-PA-EAC-02-17

Date: November 2017

Recommendation(s): 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.

Status Per EAC Management: The status of this recommendation did not change, but the EAC Chief Information Officer anticipates completion of implementation in Q3 of FY20.

Status Per EAC OIG: This recommendation remains open until EAC fully implements corrective action.

7. **Report Title:** U.S. Election Assistance Commission’s Compliance with the Requirements of the Federal Information Security Modernization Act (FISMA)

Report Number: Report I-PA-EAC-02-18

Date: November 2018

Recommendation(s):

- (1) EAC management should develop and implement an Enterprise Risk Management Strategy (ERMS) 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.
- (2) EAC management should document an information security architecture to provide a disciplined and structured methodology for managing risk.
- (3) EAC management should remediate configuration related vulnerabilities in the network identified, and document the results or document acceptance of the risks of those vulnerabilities.
- (4) EAC management should review and approve EAC’s information security policies and procedures on an annual basis.
- (5) 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.

- (6) 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).

Status Per EAC Management:

- (1) ERMS has been completed and is in draft form, requires signature by ED to finalize.
- (2) ERMS has been completed and is in draft form, requires signature by ED to finalize.
- (3) EAC reports this as complete. Vulnerabilities identified through use of GFI Languard have been configured to auto-remediation since October 2020. DHS CDM [Continuous Diagnostics and Mitigation] tools have been updated to scan EAC IP addresses as of 10/1/2019.
- (4) A continuous monitoring schedule has been put in place to review security policies and procedures at a minimum of annually. All policies have been updated in draft form and require ED signature to finalize.
- (5) A continuous monitoring schedule has been put in place to review security policies and procedures at a minimum of annually. All policies have been updated in draft form and require ED signature to finalize.
- (6) A Business Impact Analysis has been completed as part of the Enterprise Risk Management Strategy. The ERMS requires ED signature to finalize.

Status Per EAC OIG:

All recommendations remain open until EAC fully implements corrective action and provides supporting documentation to the OIG.

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	7 (None)
5(a)(2)	Recommendations for corrective action	7 (None)
5(a)(3)	Description of significant recommendations described in a previous semiannual period for which corrective action is not complete	7, 10
5(a)(4)	Matters referred to prosecuting authorities; resulting prosecutions and convictions	7
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."]	7 (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	8,9
5(a)(7)	Summary of each particularly significant report	2-5
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;</p> <p>(B) Issued during the reporting period;</p> <p>(C) For which management decision was made showing dollar value of disallowed costs and costs not disallowed;</p> <p>(D) For which no management decision has been made by the end of the reporting period</p>	8

APPENDIX C

Section of the IG Act	Requirement	Page Number
5(a)(9)	<p>Statistical tables showing total number of audit, inspection, and evaluation reports with funds put to better use:</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>	9
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; 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>	10-17
5(a)(11)	<p>Description and explanation of the reasons for any significant revised management decision made during the reporting period.</p>	10-17 (None)
5(a)(12)	<p>Significant management decisions with which the Inspector General is in disagreement.</p>	7 (None)
5(a)(13)	<p>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).</p>	Not Applicable

APPENDIX C

Section of the IG Act	Requirement	Page Number
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 (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.	6

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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Report Fraud, Waste or Abuse Involving the EAC or Help America Act Funds

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 Silver Spring, MD 20910

By e-mail: eacoig@eac.gov

OIG Hotline 866-552-0004 (toll free)

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





Inspector General

U.S. Election Assistance Commission

This report, as well as other OIG reports and testimony, are available on the internet at:
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