

COUNT ON INSIGHTSM



Election Assistance Commission Public Hearing and Meeting September 6, 2007

Presented By



**Clifton
Gunderson LLP**
Certified Public Accountants & Consultants



Agenda

- Who is Clifton Gunderson?
- Our Federal Practice and Clients
- Engagement Scope
- Our Work Philosophy
- Work Plan
- Inventory and Assessment of EAC's Programs and Operations
- Contact Information and Questions

Who is Clifton Gunderson?

- Formed in 1960
- 13th largest accounting firm
- Offices in 17 states and Washington, DC
- Over 150 partners and 1,900 employees



Federal Practice

- Actively engaged in the Federal, Local and State Government communities
- Performed work for a variety of Federal agencies - \$20 million to \$100 billion budget
- Experienced team of Federal Government auditors
- Heavy concentration of experience with grant-making agencies
- Consistent record of meeting deadlines

Federal Clients

- U.S. Department of Health and Human Services
 - National Institutes of Health
 - Centers for Medicare & Medicaid Services
 - Administration for Children & Families
 - Substance Abuse and Mental Health Services
- U.S. Department of Transportation
 - Highway Trust Fund
- U.S. Department of Treasury
 - Government-wide Cash
 - Treasury Managed Accounts
 - Exchange Stabilization Fund
- U.S. Government Accountability Office (GAO)
- Federal Communications Commission
- Library of Congress
- Pension Benefit Guaranty Corporation
- Occupational Safety and Health Review Commission
- Federal Election Commission
- National Archives and Records Administration



Engagement Scope

- Perform audits of the administration of the HAVA funds by the states.
- Assist OIG in conducting performance, financial and other reviews of EAC operations.



Our Work Philosophy

- Active involvement by CG Partner
- Work closely with OIG
- Develop audit plans with efficiency and relevance
- Complete procedures quickly without sacrificing quality



Inventory and Assessment of EAC's Programs and Operations

Two Related but Distinct Areas

I. Information Technology

Preliminary Assessment of EAC's
Compliance with the Requirements of
the Federal Information Security
Management Act (FISMA)



Inventory and Assessment of EAC's Programs and Operations

Two Related but Distinct Areas

II. Entity Profile

Documentation of 6 process cycle memos:

1. Office of General Counsel
2. Standards and Certification Directorate
3. Research Directorate
4. Office of Communication
5. Office of Finance and Administration
6. Programs and Services Office



Inventory and Assessment of EAC's Programs and Operations

Reports/Draft

1. Information Technology

Preliminary assessment of EAC's Compliance with the Requirements of the Federal Information Security Management Act (FISMA) – dated May 15, 2007

2. Entity Profile

Preliminary findings/conditions with recommendations – provided to EAC management for comment on August 31, 2007



Inventory and Assessment of EAC's Programs and Operations

Review Approach

1. Review existing policies and procedures, manuals or instructions
2. Review the organization chart and structure
3. Visit EAC website
4. Interview with appropriate EAC staff
5. Obtain documentation to collaborate/support information gathered from interviews
6. Document the interview (into a process cycle memo)
7. Provide the process cycle memo to appropriate EAC staff for comments



Contact Information

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Questions

