



U.S. ELECTION ASSISTANCE COMMISSION

# **Congressional Budget Justification Report**

FISCAL YEAR 2027



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## Mission Statement

The U.S. Election Assistance Commission (EAC) improves the administration of federal elections.

As the only federal agency solely mandated to support election administration, the EAC will continue to protect and improve the nation’s election technology, assist election officials, serve voters, and ultimately help make elections safe, secure, accurate, and accessible by fulfilling this mission.

## Fiscal Year 2027 Budget Highlights and Priorities

The Fiscal Year (FY) 2027 President’s Budget requests \$23,860,000 for the EAC. This request includes re-sources for the agency to elevate standards for secure and reliable elections, be the nation’s trusted source of unbiased straightforward election information and deliver excellence in every EAC service. The request does not provide additional funding for grant programs.

In March 2025, the EAC was cited in the Executive Order on *Preserving and Protecting the Integrity of American Elections* and will continue coordinating with federal partners, mandated EAC Federal Advisory Committee Act (FACA) Boards, and election officials to support and improve election integrity.

### Salaries and Expenses

FY 2025 Actual		FY 2026 Enacted Full-Year Appropriations		FY 2027 President’s Budget	
FTE	Dollars	FTE	Dollars	FTE	Dollars
83	\$27,720,000	68	\$23,860,000	68	\$23,860,000

The EAC will use the \$23.8 million budget to focus on maintaining the following critical priority areas:

#### ✓ **Testing and Certification of Voting Systems.**

Certification activities are essential to ensure jurisdictions continue to have access to voting systems that meet federal benchmarks and can be deployed with confidence in future elections. This also includes ongoing work to support efforts to revise the Voluntary Voting System Guidelines (VVSG) from version 2.0 to 2.1. and continue to support the certification of accessible paper-based voting systems to the VVSG 2.0, which will increase transparency, integrity, security, accuracy, and auditability of the voting process.

- ✓ **Quality Monitoring of Fielded Voting Systems.** Continuing to collect and respond to anomaly reports before and after elections; and providing training and support to state and local jurisdictions to perform hash validations. Hash validations verify that the voting system software has not been altered, ensuring that EAC-certified systems used in elections are the same as those tested

and certified. This support prevents and detects tampering from unauthorized access, increasing public confidence in the electoral process.

#### ✓ **Election Supporting Technology Research.**

Maintain the EAC’s Election Supporting Technology Evaluation Program (ESTEP) to advance research on security, accuracy, and accessibility standards for critical election-related technologies, including electronic poll books, voter registration systems, electronic ballot delivery platforms, and election night reporting tools. ESTEP was established in response to bipartisan interest in ensuring that electronic poll books adhere to the same rigorous standards as voting systems. Election supporting technologies are increasingly vulnerable to cyber threats due to frequent connections to public networks. As a result, these systems demand heightened attention and proactive measures to strengthen their defenses in the face of evolving cyber risks.



- ✓ **Collecting and Compiling Election Data.** The EAC provides a comprehensive written report after each federal election to Congress with data from each state, locality, and territory. Specifically, the EAC administers the Election Administration and Voting Survey (EAVS) with comprehensive election data, including states' compliance with the National Voter Registration and Uniformed and Overseas Civilian Voters Acts, for Congress and the Administration, election officials, the public, media, state and local governing bodies, and academic institutions. The EAC will continue to make updates to the EAVS to reduce the burden on respondents and increase the accuracy of the data collected.
- ✓ **Operating and Maintaining Vote.gov.** The EAC operates and hosts Vote.gov, a trusted source for accurate, unbiased, and official voting information from the U.S. government to the American public by directing voters to their state election websites for state-specific voting information. The EAC is working with the National Design Studio to redesign vote.gov and modernize the federal voter form. Vote.gov is a high-traffic website that requires enhanced security and availability safeguards.
- ✓ **Research and Guidance on Emerging Election Topics.** Sustain ongoing research in areas such as methods for improving voter list maintenance, a framework for election workforce development, and expansion of a comprehensive security testing program for election infrastructure, encompassing both physical and virtual systems across a broad range of election technologies. The EAC will also leverage current subject-matter expertise to continue providing support to states and localities and be responsive to stakeholder requests for information and guidance on implementing initiatives and legal changes.
- ✓ **Professional Training for Election Officials.** The EAC provides in-person and online training that helps election officials prepare for complex, real-world challenges while reinforcing best practices on a variety of topics, including election audits, chain of custody, and continuity of operations. Election officials have noted that this is a unique service provided only by the EAC and have highlighted its practical relevance to day-to-day election administration.
- ✓ **Initiatives such as National Poll Worker Recruitment Day.** The EAC established this day to raise awareness of the national need for poll workers and election officers, inspire greater civic engagement to serve, and support state and local election officials' recruitment efforts across the country. The 116th, 117th, and 118th sessions of the U.S. Senate have all passed bipartisan Resolutions supporting this day. The EAC recognized Help America Vote Day in January 2026, and will hold National Poll Worker Recruitment Day on August 11, 2026.
- ✓ **HAVA Grants Management.** The EAC distributes HAVA Election Security Grants and continues oversight of existing grant funds. These funds support election administration improvements, voter education programs, cybersecurity services, and technology upgrades.
- ✓ **EAC Advisory Boards.** Continue to meet with and solicit guidance from state and local election officials and technical experts to meet the goals of the agency, Congress, and the Administration. To accomplish this under law, the EAC utilizes the three HAVA-required Federal Advisory Committees (Standards Board, Board of Advisors, and Technical Guidelines Development Committee) as well as the recently established advisory committee, the Local Leadership Council. When possible and productive, the EAC will shift meetings from in-person to virtual.

FY 2025 Actual		FY 2026 Enacted		FY 2027 President's Budget	
FTE	Dollars	FTE	Dollars	FTE	Dollars
-	\$15,000,000	-	\$45,000,000	-	\$0

The FY 2027 President's Budget does not request funding for grant programs.



# Agency Background and Structure



## What is the EAC?

The U.S. Election Assistance Commission (EAC) is an independent, bipartisan agency established by the Help America Vote Act (HAVA) of 2002. Following the 2000 election, Congress created the EAC to support the modernization and improvement of election administration across the nation. As the only federal agency solely dedicated to election administration, the EAC serves as a critical resource for local, state, and federal partners ensuring elections are safe, secure, accurate and accessible for all Americans.

## THE EAC'S MANDATE

### Election Technology



A core responsibility of the EAC is to protect the nation's voting equipment in federal elections. The EAC's testing and certification of voting systems is rigorous and comprehensive. This program supports state and local officials in their mission of safe and secure elections. The EAC is responsible for developing voluntary security and accuracy standards and providing a certified stamp of approval for voting systems used by American voters.

This process ensures voting systems are held to stringent standards for security, reliability, accessibility, and accuracy. Building upon the success of its voting system testing and certification program, the EAC has developed:

Election Supporting Technology Evaluation Program (ESTEP)

Programs to test and enhance the security of voting systems

Field Services to verify certification and assist at the state and local level

### Support for Election Officials and Voters



The EAC supports election officials and voters through education and training programs. Congress established the EAC as the national clearinghouse on best practices for election administration. The EAC also provides guidance, best practices, and resources for:

Accessibility for all voters, including those with disabilities

Polling place management, contingency planning, and emergency preparedness

Voter education on election processes and safeguards

### Distributing Grants



The EAC efficiently manages and distributes federal grants under HAVA to states. These grants are used to improve election infrastructure, update voting equipment, enhance cybersecurity, ensure accessibility, and support voter education initiatives. The EAC thoroughly audits HAVA grants to ensure they are used appropriately and effectively to strengthen the election system.

### Election Research and Data



The EAC conducts in-depth research and collects comprehensive data on election administration, including voter accessibility, voter registration, voting for overseas citizens and members of the armed forces, and absentee voting. This information informs decisions that impact the voting process and is vital for policymakers, election officials, and the public.

Operating under Federal Advisory Committee Act (FACA) standards and regulations to ensure objectivity and accessibility to the public the EAC has four boards:



By establishing national standards and offering essential resources, the EAC plays a vital role in ensuring that U.S. elections remain safe, secure, accurate, and accessible. The agency's work in certifying voting systems, distributing HAVA grants, and promoting accessibility directly impacts the effectiveness of the electoral process, ensuring that every eligible voter can participate and have their vote accurately counted. The EAC's efforts contribute to maintaining public trust and confidence in the election system, which is fundamental to American democracy.



eac.gov



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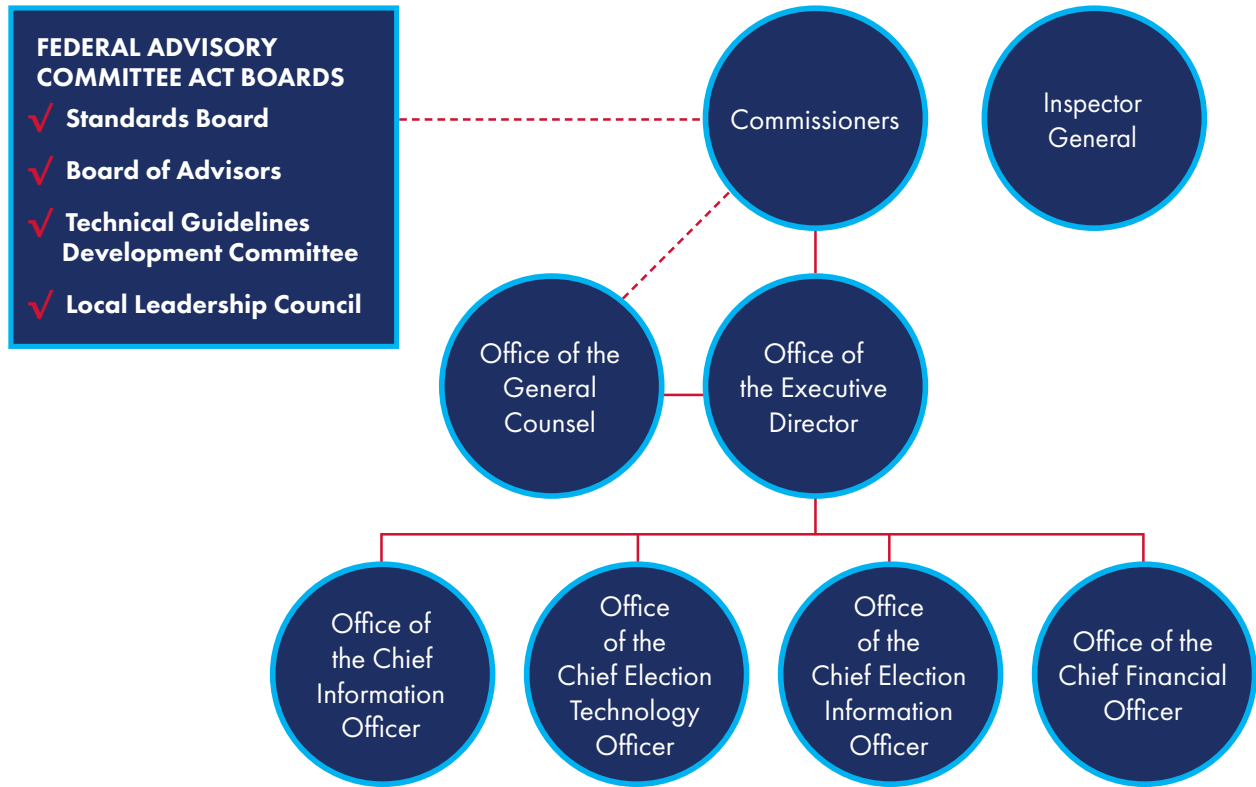
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# Agency Organization Chart



# Budget Request

## A. Operating Plan Summary (Dollars in Thousands)

Salaries and Expenses	FY 2025 Actual	FY 2026 Enacted Full-Year Appropriations	FY 2027 President's Budget	Change from FY 2026 Enacted to FY 2027 President's Budget	% Change from FY 2026 Enacted to FY 2027 President's Budget
<b>Full-Time Equivalent</b>	<b>83</b>	<b>68</b>	<b>68</b>	-	-
11 Payroll Personnel Compensation	10,305	7,288	7,301	13	0.2%
12.1 Personnel Benefits	3,942	4,858	4,868	10	0.2%
<i>Subtotal PC&amp;B</i>	<i>14,247</i>	<i>12,146</i>	<i>12,169</i>	<i>23</i>	<i>0.2%</i>
21 Travel & Transportation	1,693	1,264	1,264	0	0%
23 Communications, Utilities, Postage	407	390	386	-4	-1%
23.1 GSA Rent	719	724	728	4	0.6%
23.1 GSA SpaceMatch	-	N/A	-	-	-
24 Printing and reproduction	92	71	71	0	0%
25 Other Contractual Services	8,871	6,353	6,382	29	0.5%
26 Supplies and Subscriptions	120	25	25	0	0%
31 Equipment	161	25	25	0	0%
<i>Subtotal, Non-Personnel</i>	<i>12,063</i>	<i>8,852</i>	<i>8,881</i>	<i>29</i>	<i>0.3%</i>
NIST Interagency Agreement	1,250	1,500	1,250	-250	-16.7%
Office of Inspector General	<i>Included</i>	1,354	1,560	206	15.2%
Reception and Representation	-	8	0	-8	-100%
<b>FY25 Unobligated Balance (&lt;1%)</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>27,720</b>	<b>23,860</b>	<b>23,860</b>	<b>0</b>	<b>0%</b>



<b>Election Security Grants</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Enacted Full-Year Appropriations</b>	<b>FY 2027 President's Budget</b>	<b>Change from FY 2026 Enacted to FY 2027 President's Budget</b>	<b>% Change from FY 2026 Enacted to FY 2027 President's Budget</b>
<b>Full-Time Equivalent</b>	-	-	-	-	-
11 & 12 Payroll and Benefits	-	-	-	-	-
25 Other Contractual Services	-	-	-	-	-
41 Grants	15,000	45,000	-	-45,000	-100%
<b>Total Grants</b>	<b>15,000</b>	<b>45,000</b>	<b>0</b>	<b>-45,000</b>	<b>-100%</b>

## **B. Budgetary Changes: FY 2026 Full-Year Enacted to FY 2027 President's Request**

*(Rounded to the nearest dollar)*

**Personnel Compensation and Benefits: + \$22,900**

**Travel: + \$0**

Includes regional planned and requested travel to support state and local jurisdictions.

**Other Services: + \$21,235**

All programs, but minimal essential federal agreements and other contractual services, are included in this figure, including efforts to transition acquisition and travel support services from Treasury to other identified agencies.

**Miscellaneous:**

Rent: + \$3,905

*Final GSA SpaceMatch figures not available at the time of report.*

Communications, Utilities, Postage: - \$3,905

Equipment: + \$0

Supplies & Subscriptions: + \$0

Printing & Reproduction: + \$0

**Election Security Grants: - \$45,000,000**

Includes grants to states under the Election Security Grants program.



## C. Appropriations Language

### U.S. Election Assistance Commission: Salaries and Expenses

For necessary expenses to carry out the Help America Vote Act of 2002 (Public Law 107-252), \$23,860,000; of which \$1,250,000 shall be made available to the National Institute of Standards and Technology for election reform activities authorized under the Help America Vote Act of 2002; of which not less than \$1,560,000 shall be for necessary expenses of the Office of Inspector General; and of which \$2,500,000 shall remain available until September 30, 2029.



## FY 2022 – FY 2027 Strategic Plan Goals

The EAC is in the process of establishing a new strategic plan. The EAC's current strategic plan<sup>1</sup> sets forth three strategic goals and ten objectives. The three strategic goals are as follows:

- 1. Enhancing Technology:** Strengthen American elections through the development and implementation of responsive and dynamic voting system guidelines and cyber resources for election officials;
- 2. Supporting Election Officials and Voters:** Encourage improvements to election administration through the development and distribution of resources that assist election officials in modernizing American elections; and
- 3. Operational Excellence:** Create operational excellence throughout agency management and programming.

Strategic Plans can be found on the EAC's website.  
(<https://www.eac.gov/about-eac/operations>).

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<sup>1</sup> Current Strategic Plan covers the period of Fiscal Years 2022 – 2026. EAC will establish a new plan for FY 2026-2030 in accordance with OMB Circular A-11.



# Fiscal Year 2025 Accomplishment Highlights

## Strategic Goal 1

**Strengthen American elections through the development and implementation of responsive and dynamic voting system guidelines and cyber resources for election officials.**

✓ **Testing and Certification Program** – In FY 2025, the EAC certified the first voting systems to the Voluntary Voting System Guidelines (VVSG) 2.0, marking a key advancement in the implementation of the new federal standards. The EAC also initiated the VVSG 2.1 update process, including the development of a draft and formal deliberation with the Technical Guidelines Development Committee (TGDC). During the fiscal year, the EAC approved 27 engineering change orders (ECOs) and certified 4 voting systems in total with an additional 7 systems currently in the program. The EAC also completed the biennial accreditation reviews of both Voting System Test Laboratories (VSTLs), including on-site assessments and documentation reviews.

✓ **Field Services Program** – The EAC’s Commissioners discussed successes and lessons learned of the Field Services Program (FSP) during a public hearing held in February 2025. During this meeting, the EAC and panelists focused on the results from the first two reports released from this department: the [Hawaii: Report on Hash Verification & Admin Observations](#) released on January 8 and the [Douglas County Nebraska: Fielded System Review Report](#) released January 21. The FSP is a voluntary, non-regulatory initiative operated by a small team of subject matter experts to support state and local election officials with post-certification quality monitoring. Efforts include verifying that deployed voting systems continue to conform to their certified configurations, reporting anomalies, malfunction investigation, and distributing product advisory notices. In its first full year of operation, the pro-

gram supported 48 system hash code requests and conducted fielded system reviews in Texas, Hawaii, Nebraska, Delaware, Iowa, Oregon, Arizona, and Pennsylvania.

✓ **Election Supporting Technology Evaluation Program** – In FY 2025, the EAC achieved a historic milestone by certifying the nation’s first electronic poll book system pursuant to the federal Voluntary Electronic Poll Book Standards through the Election Supporting Technology Evaluation Program (ESTEP). ESTEP is designed to evaluate and support the development of voluntary guidelines for election-supporting technologies that fall outside the scope of the federal voting system certification program. Through rigorous conformance testing, the new certification program aims to enhance the security and accessibility of electronic poll books. As of the end of the fiscal year, two systems are certified to the new standards, and two additional systems are undergoing testing.

ESTEP continued development of draft voluntary guidelines for Election Night Reporting, Voter Registration, and Electronic Ballot Delivery systems. Currently, several vendors and one state are engaged in a pilot effort to evaluate the Electronic Ballot Delivery guidelines. Additionally, ESTEP commissioned a report to explore options for expanding security testing of election-supporting technologies. The resulting framework outlines potential approaches for scalable, repeatable testing of systems such as election night reporting platforms and online voter registration databases.



## Strategic Goal 2

### Encourage improvements to election administration through the development and distribution of resources that assist election officials in modernizing American elections.

- ✓ **Clearinghouse Resources for Election Officials** – The EAC developed more than 20 new resources and trained over 3,400 state and local election officials in 2025. The EAC also expanded its online training portal, which now has over 35 training videos, including series that cover compliance with federal election law, chain of custody and audits, accessibility, and continuity of operations. Equipping election officials with the latest best practices enhances election preparedness, reduces errors, and increases resiliency against operational and security challenges. The agency has also published the 2024 EAVS, with new questions and a policy-related focus, making it the most comprehensive report to date.
- ✓ **National Poll Worker Recruitment Day** – The EAC’s fifth National Poll Worker Recruitment Day was celebrated on August 12, 2025, to encourage Americans to sign up to become poll workers in their communities. The EAC distributed a comprehensive toolkit and social media guide to maximize participation. More than 100 states and localities were a part of this endeavor. The EAC operates [helpamericavote.gov](https://helpamericavote.gov), a year-round resource to help Americans sign up to serve at the polls. The dedicated webpage offers a custom lookup toolkit with jurisdiction-specific information sourced directly from election officials.
- ✓ **Research for Congress on Federal Election Administration** – In 2025, under its mandate from the Help America Vote Act, the EAC conducted original research aimed at enhancing the administration of federal elections. The EAC published a series of reports addressing key areas of election administration, including the

use of third-party credit bureau data to strengthen voter list maintenance, best practices for recruiting, managing, and retaining poll workers, the historical development of the Election Administration and Voting Survey (EAVS), and the impact of Congressional HAVA Security Grant funding on federal elections. These reports provide key insights, recommended practices, and actionable guidance for Congress, election officials, and the public.

- ✓ **Facilitating Communication among Election Officials** – In 2025, the EAC maintained a collaborative peer-to-peer platform where election officials can find resources, connect with experts and colleagues in other jurisdictions and discuss emerging issues. This platform offers a secure way for that important collaboration. Over 1,400 election officials and staff from all 50 states and two territories have joined the Clearinghouse Network as of September 2025.
- ✓ **Administering Election Security Grants** – In 2025, the EAC distributed \$15 million in congressionally appropriated funds to improve the administration of federal elections. To assist jurisdictions with utilizing these much-needed funds, the EAC regularly publishes guidance on our website. The EAC also provided assistance to states through an average of 20 sessions per month, including virtual technical support, conference calls, and subject-specific training. In addition, in 2025, the EAC worked in-person with states to support effective use of HAVA grant funds with American Samoa, Connecticut, Guam, Idaho, New York, Northern Mariana Islands, Puerto Rico, the U.S. Virgin Islands, and South Dakota.



## Strategic Goal 3

### Create operational excellence throughout agency management and programming.

- ✓ **Artificial Intelligence (AI) in Elections** – In June 2025, the EAC established a dedicated Chief AI Officer (CAIO) to lead agency-wide AI strategy and governance. The CAIO, supported by leadership, is implementing internal policies that enable responsible and accelerated adoption of AI tools across the EAC workforce. These efforts align with federal directives under E.O. 14179 and OMB Memorandum M-25-21, positioning the EAC to leverage government-wide AI initiatives such as USAi and other partnerships announced in August 2025.

Building on early efficiencies, the EAC is expanding its use of AI to streamline internal processes, improve data analysis, and enhance service delivery to election officials. This includes piloting AI-driven solutions for knowledge management, document automation, and predictive analytics to better anticipate operational needs.

- ✓ **Stakeholder Feedback and Coordination** – In April 2025, the EAC’s Standards Board and Local Leadership Council held annual meetings in Charlotte, North Carolina. The EAC heard directly from election officials and key stakeholders on the challenges and needs after the presidential election, as they prepare for the 2026 midyear election. Additionally, in May, the Board of Advisors and Technical Guidelines and Development Committee met in the District of Columbia for their annual meetings to discuss updating standards and guidelines to improve elections.

Members met four other times in 2025 to provide feedback, make recommendations, and hear from EAC staff about a suggested update

to the VVSG, Version 2.1. The input from these virtual meetings helped EAC staff refine the draft of the VVSG 2.1. As of publication of this report, discussions on next steps are ongoing.

To allow for more discussion and collaboration on similar issues, the EAC held four regional meetings for LLC and Standards Board members for the first time. These spanned across the country and U.S. territories, including California, Iowa, Massachusetts, and Guam.

Additionally, the EAC continues to engage its Federal Advisory Committee Act (FACA) boards on AI opportunities and risks. During the April 2025 Ideas Lab, members of the Standards Board and Local Leadership Council identified “Leveraging AI effectively” as a top priority, emphasizing the need for secure, election-specific AI tools and practical use cases for local jurisdictions. In response, the EAC is exploring initiatives to share best practices, develop guidance for responsible AI use in elections, and support jurisdictions in adopting AI solutions that improve efficiency while safeguarding security and transparency.

- ✓ **Organizational Improvement** – In 2025, the EAC concentrated on improving policies and procedures to increase efficiency. In addition to approving an organizational structure for greater strategic impact, the agency has continued to strengthen performance management, train supervisors, and streamline operations. In FY 2025, the EAC fully transitioned to a new Human Resources service provider to improve compliance with federal initiatives.





**Attachment A:**  
**Office of Inspector General Budget Request**



## Background

The EAC Office of Inspector General (OIG) was established by Section 812 of Help America Vote Act of 2002 (HAVA) and the Inspector General Act of 1978, as amended (IG Act). OIG provides independent and objective oversight of EAC programs and operations and reports to both the Commission and Congress.

OIG’s mission is to safeguard the federal investment in the nation’s election system by conducting audits, investigations, and evaluations of the EAC programs, operations, contractors, and grant recipients. OIG fulfills statutory oversight responsibilities while targeting high-risk areas through discretionary reviews.

## FY 2027 Budget Request

OIG requests \$1,560,000 for FY 2027, an increase of \$206,000 over the FY 2026 enacted level. This funding supports 4 full-time equivalent (FTE) positions and the contracted resources necessary to meet statutory requirements and oversee over \$4.3 billion in distributed grant funding.

Dollars In Thousands		FY 2025 Actual	FY 2026 Enacted	FY 2027 Request
	<b>Full-Time Equivalent</b>	<b>3.25</b>	<b>4</b>	<b>4</b>
11	Personnel Compensation	537	634	700
12	Personnel Benefits	208	228	252
	<b>Subtotal, Personnel</b>	<b>745</b>	<b>862</b>	<b>952</b>
21	Travel and Transportation	10	10	10
25	Other Contractual Services	494	455	569
26	Supplies and Materials	2	1	1
31	Equipment	19	21	22
94	Financial Transfers	9	5	6
	<b>Subtotal, Non-Personnel</b>	<b>534</b>	<b>492</b>	<b>608</b>
	<b>Total Salaries and Expenses</b>	<b>1,279</b>	<b>1,354</b>	<b>1,560</b>

\$6,240 is included for the OIG’s required contribution to the Council of the Inspectors General on Integrity and Efficiency (CIGIE), pursuant to the Inspector General Reform Act of 2008.

## Why This Funding Is Needed

OIG operates with a small staff and relies on contracted audit and investigative services to fulfill both statutory and discretionary oversight responsibilities. The requested increase supports:

- ✓ Continued compliance with statutory mandates, including financial statement audits, FISMA reviews, and improper payment reporting
- ✓ Oversight of over \$500 million in grant funds currently held by recipients
- ✓ Expanded audit coverage of high-risk grant recipients and program areas
- ✓ Sustained investigative capacity to address allegations of fraud, waste, and abuse



FY 2025 obligations were lower than anticipated due to external hiring constraints that delayed filling authorized positions, rather than a reduction in oversight needs, and preceded a reduction in OIG’s authorized staffing level from 6 to 4 FTE in FY 2026. These constraints limited the Office’s ability to fully utilize available funding. The FY 2027 request reflects the resources required to operate at the current authorized staffing level.

## What This Funding Delivers

With the requested funding, OIG will:

- ✓ Provide oversight of over \$100 million in grant funds through targeted audits
- ✓ Conduct all statutorily required audits and reviews
- ✓ Process over 100 complaints received through the hotline program
- ✓ Provide fraud awareness outreach to grant recipients
- ✓ Maintain oversight systems that support audit and investigative tracking
- ✓ Maintain required professional training and standards in accordance with Government Auditing Standards

## Risk If Not Funded

Without the requested funding, OIG would reduce the number of grant audits, limiting oversight of federal election funds; delay or constrain statutorily required reviews; and reduce its ability to respond to allegations of fraud and misconduct. These reductions would increase the risk of undetected waste, fraud, and abuse.

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## Staffing And Resource Allocation

The FY 2027 request supports 4 FTE: the Inspector General, Deputy Inspector General, Chief Counsel/Director of Operations and Investigations, and a Senior Auditor. The replacement of a Program Analyst with a Senior Auditor strengthens in-house audit capability, improving audit planning, oversight of contracted audits, and follow-up on recommendations.

Due to limited staffing, OIG relies on contracted independent public accounting firms and interagency agreements to scale oversight activities efficiently without increasing permanent staffing levels.

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## Oversight Activities And Planned Results

### Oversight Of EAC Grant Recipients

#### Why This Work Is Critical

The EAC has distributed more than \$4.3 billion in grants to states and territories. Most of this grant funding has been advanced to recipients, and a significant amount of federal and matching funds remains in recipient accounts. These funds present ongoing risks related to compliance, misuse, and ineffective program management.



## FY 2027 Activities And Outcomes

OIG will use contracted audit services to initiate 5–6 grant audits, covering over \$100 million in federal funds, focused on high-risk recipients identified through quarterly risk assessments using the Federal Audit Clearinghouse and other oversight work.

This work will:

- ✓ Assess compliance with grant requirements
- ✓ Identify questioned costs and funds put to better use
- ✓ Improve grantee financial stewardship through recommendations and outreach

OIG will also conduct fraud awareness outreach to help grantees prevent, detect, and report fraud, waste, and abuse.

As warranted based on risk or stakeholder interest, some of the funding for the oversight of EAC grant recipients may be shifted to conduct oversight of EAC programs and operations, as discussed in the next section.

## Resource Requirements

- ✓ \$243,642 for contracted grant audits
- ✓ \$21,738 for access to the Federal Audit Clearinghouse
- ✓ \$14,033 for audit management system licenses and support (shared with oversight of EAC programs and operations)
- ✓ \$10,000 for outreach-related travel

## Oversight Of EAC Programs And Operations

### Why This Work Is Critical

OIG is required by law to conduct annual audits of EAC financial statements and information security programs and to report on improper payments and management challenges. These activities are non-discretionary and essential for transparency and accountability.

## FY 2027 Activities And Outcomes

OIG will:

- ✓ Complete the annual financial statement and FISMA audits
- ✓ Conduct the required improper payment review
- ✓ Report on management challenges
- ✓ Perform targeted discretionary audits of high-risk operational areas, as resources permit

Recent OIG work has resulted in improved compliance with federal travel regulations, strengthened procurement practices, and enhanced program oversight through actionable recommendations.



## Resource Requirements

- ✓ \$127,011 for contracted financial statement and FISMA audits
- ✓ \$4,192 for writing and editing support
- ✓ \$14,033 for audit management system licenses and support (shared with oversight of EAC grant recipients)

## Combatting Fraud, Waste, And Abuse

### Why This Work Is Critical

OIG maintains a hotline program to receive and assess allegations of fraud, waste, abuse, and mismanagement involving EAC programs and grant funds. In FY 2025, OIG processed 99 complaints, demonstrating continued demand for oversight.

Maintaining investigative capacity is essential to deterring misconduct and ensuring accountability across a decentralized election system.

### FY 2027 Activities And Outcomes

OIG will:

- ✓ Process and evaluate over 100 complaints received through multiple intake channels
- ✓ Refer matters to appropriate authorities, including the Department of Justice and state officials
- ✓ Use interagency agreements to conduct investigations when warranted

### Resource Requirements

- ✓ \$7,023 for investigative case management and hotline system licenses and support
- ✓ \$75,000 for interagency investigative services (as needed; based on historical usage and the unpredictable nature of investigative demand)

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## If Additional Resources Were Available

Additional resources would enable OIG to increase the number of grant audits conducted annually, expand audit coverage of EAC grant funding, and conduct additional discretionary reviews of high-risk operations. This expanded oversight would provide greater assurance that federal election funds are used effectively and in accordance with applicable requirements.

## Conclusion

The FY 2027 budget request provides the minimum resources necessary for OIG to meet statutory requirements and conduct risk-based oversight of EAC programs and grant funding. With limited staff and significant oversight responsibilities, OIG's reliance on contracted services remains essential to maintaining accountability and protecting federal election funds. OIG will report on its activities and outcomes in its semiannual reports to Congress.





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