

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



***Audit of the U.S. Election
Assistance Commission's
FY 2021 Financial Statements***




OFFICE OF THE INSPECTOR GENERAL
US ELECTION ASSISTANCE COMMISSION
633 3RD STREET, NW, SUITE 200
WASHINGTON, DC 20001

Memorandum

Date: November 12, 2021

To: Donald L. Palmer, Chairman
U.S. Election Assistance Commission

From: 
Mia M. Forgy
Deputy Inspector General

Subject: Audit of the U.S. Election Assistance Commission's Financial Statements for Fiscal Year 2021 (Assignment No. I-PA-EAC-06-21)

Introduction

The Chief Financial Officer's (CFO) Act of 1990 (P.L. 101-576), as amended, requires the Inspector General for the U. S. Election Assistance Commission (EAC) or an independent external auditor, as determined by the Inspector General, to audit EAC's financial statements. The independent public accounting firm of Brown & Company CPAs, PLLC (Brown & Co.) performed the audit of the EAC's financial statements under contract with the Office of Inspector General (OIG). The contract required the audit to be performed in accordance with auditing standards generally accepted in the United States of America; Government Auditing Standards issued by the Comptroller General of the United States; Office of Management and Budget (OMB) Bulletin No. 21-04, *Audit Requirements for Federal Financial Statements*; and the *Financial Audit Manual* issued jointly by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) and the Government Accountability Office.

Results of Audit

In Brown & Co.'s opinion, the financial statements present fairly, in all material respects, the financial position of EAC as of September 30, 2021 and 2020, 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. Within the limitations on the scope of their testing of controls and compliance as described in the report, Brown & Company also reported no material weaknesses in control and no instances of

noncompliance with laws, regulations, or significant provisions of contracts or grant agreements. However, Brown & Co. did identify a deficiency in internal control that was less than material but warranted the attention of those charged with governance. Brown & Co. reported the deficiency via a Management Letter.

EAC OIG Oversight of Brown & Company's Audit Performance

To fulfill our responsibilities under the Inspector General Act of 1978 and other related requirements, the OIG:

- Reviewed Brown & Co.'s approach and planning of the audit;
- Evaluated the qualifications and independence of the auditors;
- Monitored the progress of the audit at key points;
- Engaged in discussions with Brown & Co. regarding audit progress and audit issues;
- Reviewed Brown & Co.'s draft audit report;
- Performed other procedures we deemed necessary; and
- Coordinated issuance of the audit report.

Brown & Co. is responsible for the attached auditor's report and the conclusions expressed in the report. The oversight work performed by the EAC OIG was not an audit of the financial statements, internal controls, or compliance, and is not intended to conclude on any of those subjects of the audit. Therefore, the OIG does not express any opinion on EAC's financial statements or conclusions on the effectiveness of internal control or compliance with laws, regulations, or provisions of contracts or grant agreements.

Report Distribution

The Inspector General Act of 1978, as amended, requires semiannual reporting to Congress on all reports issued, actions taken to implement recommendations, and recommendations that have not been implemented. Therefore, we will report the issuance of this audit report in our next semiannual report to Congress. The distribution of this report is not limited and copies are available for public inspection on the EAC OIG website and [Oversight.gov](https://www.oversight.gov). The OIG appreciates the courtesies and cooperation EAC extended to Brown & Co. and the OIG during the audit. If you, or your staff, has any questions, please contact the EAC OIG at eacoig@eac.gov.

Cc: Commissioner Thomas Hicks, Vice Chair
Commissioner Christy A. McCormick
Commissioner Benjamin W. Hovland
Mona Harrington, Executive Director
Paul Repak, Financial Director

Attachment

U.S. ELECTION ASSISTANCE COMMISSION

**INDEPENDENT AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED
SEPTEMBER 30, 2021 AND 2020**



**Prepared By
Brown & Company CPAs Management Consultants, PLLC
November 12, 2021**



**U.S. ELECTION ASSISTANCE COMMISSION
INDEPENDENT AUDITOR’S REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021 AND 2020**

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INDEPENDENT AUDITOR'S REPORT

U.S. Election Assistance Commission
Washington, D.C.

In our audits of the fiscal years 2021 and 2020 financial statements of the U.S. Election Assistance commission (EAC), we found:

- EAC's financial statements as of and for the fiscal years ended September 30, 2021, and 2020, are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed; and
- no reportable noncompliance for fiscal year 2021 with provisions of applicable laws, regulations, contracts, and grant agreements we tested.

The following sections discuss in more detail (1) our report on the financial statements, which includes required supplementary information (RSI) and other information included with the financial statements; (2) our report on internal control over financial reporting; and (3) our report on compliance with laws, regulations, contracts, and grant agreements.

Report on the Financial Statements

In accordance with the provisions of the Accountability of Tax Dollars Act of 2002 (ATDA) (Pub. L. No. 107-289), we have audited EAC's financial statements. EAC's financial statements comprise the balance sheets as of September 30, 2021, and 2020; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements.

We conducted our audits in accordance with U.S. generally accepted government auditing standards and the provisions of OMB Bulletin No. 21-04, *Audit Requirements for Federal Financial Statements*. We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management's Responsibility

EAC management is responsible for (1) the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; (2) preparing, measuring, and presenting the RSI in accordance with U.S. generally accepted accounting principles; (3) preparing and presenting other information included in documents containing the audited financial statements and auditor's report, and ensuring the consistency of that information with the audited financial statements and the RSI; and (4) maintaining effective internal control over financial reporting, including the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. U.S. generally accepted government auditing standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. We are also responsible for applying certain limited procedures to RSI and other information included with the financial statements.

An audit of financial statements involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the auditor's assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit of financial statements also involves evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. Our audits also included performing such other procedures as we considered necessary in the circumstances.

Opinion on Financial Statements

In our opinion, EAC's financial statements present fairly, in all material respects, EAC's financial position as of September 30, 2021, and 2020, and its net cost of operations, changes in net position, and budgetary resources for the fiscal years then ended in accordance with U.S. generally accepted accounting principles.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the RSI be presented to supplement the financial statements. Although the RSI is not a part of the financial statements, FASAB considers this information to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards, which consisted of inquiries of management about the methods of preparing the RSI and comparing the information for consistency with management's responses to the auditor's inquiries, the financial statements, and other knowledge we obtained during the audit of the financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

EAC's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. We read the other information included with the financial statements in order to identify material inconsistencies, if any, with the audited financial statements. Our audit was conducted for the purpose of forming an opinion on EAC's financial statements. We did not audit and do not express an opinion or provide any assurance on the other information.

Report on Internal Control over Financial Reporting

In connection with our audits of the EAC's financial statements, we considered the EAC's internal control over financial reporting, consistent with our auditor's responsibility discussed below. We performed our procedures related to the EAC's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards.

Management's Responsibility

EAC management is responsible for maintaining effective internal control over financial reporting, including the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

In planning and performing our audit of EAC's financial statements as of and for the year ended September 30, 2021, in accordance with U.S. generally accepted government auditing standards, we considered the EAC's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the EAC's internal control over financial reporting. Accordingly, we do not express an opinion on the EAC's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which are to provide reasonable assurance that (1) transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and (2) transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error.

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described above, and was not designed to identify all deficiencies in internal control that might be material weaknesses and significant deficiencies or to express an opinion on the effectiveness of the EAC's internal control over financial reporting. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Intended Purpose of Report on Internal Control over Financial Reporting

The purpose of this report is solely to describe the scope of our consideration of the EAC's internal control over financial reporting and the results of our procedures, and not to provide an opinion on the effectiveness of the EAC's internal control over financial reporting. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control over financial reporting. Accordingly, this report on internal control over financial reporting is not suitable for any other purpose.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

In connection with our audits of EAC's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditor's responsibility discussed below. We caution that noncompliance may occur and not be detected by these tests. We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards.

Management's Responsibility

EAC's management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to EAC.

Auditor’s Responsibility


Our responsibility is to test compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements applicable to EAC that have a direct effect on the determination of material amounts and disclosures in EAC’s financial statements, and perform certain other limited procedures. Accordingly, we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to EAC.

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2021 that would be reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to EAC. Accordingly, we do not express such an opinion.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.


Greenbelt, Maryland
November 12, 2021

**ELECTION ASSISTANCE COMMISSION
BALANCE SHEET
AS OF SEPTEMBER 30, 2021 AND 2020
(In Dollars)**

	2021	2020
Assets:		
Intragovernmental:		
Fund Balance with Treasury (Note 2)	\$ 55,161,357	\$ 14,405,640
Advances and Prepayments	541,032	541,032
Total Intragovernmental	55,702,389	14,946,672
With the Public:		
Accounts Receivable, Net (Note 3)	6,763	6,292
General Property, Plant, and Equipment, Net (Note 4)	235,181	194,953
Total With the Public	241,944	201,245
Total Assets	\$ 55,944,333	\$ 15,147,917
Liabilities (Note 5):		
Intragovernmental:		
Accounts Payable	\$ 310,663	\$ 98,480
Accounts Payable	310,663	98,480
Other Liabilities (Note 6)	104,799	85,518
Other Liabilities (Without Reciprocals) (Note 6)	34,656	23,867
Benefit Program Contributions Payable	70,143	61,651
Total Intragovernmental	415,462	183,998
With the Public:		
Accounts Payable	3,110,858	2,069,959
Federal Employee Benefits Payable	403,231	277,728
Other Liabilities (Note 6)	490,300	313,873
Total With the Public	4,004,389	2,661,560
Total Liabilities	\$ 4,419,851	\$ 2,845,558
Net Position:		
Unexpended Appropriations - Funds from Other than Dedicated Collections	\$ 51,624,048	\$ 12,373,070
Cumulative Results of Operations - Funds from Other than Dedicated Collections	(99,566)	(70,711)
Total Cumulative Results of Operations	(99,566)	(70,711)
Total Net Position	51,524,482	12,302,359
Total Liabilities and Net Position	\$ 55,944,333	\$ 15,147,917

The accompanying notes are an integral part of these financial statements.

ELECTION ASSISTANCE COMMISSION
STATEMENT OF NET COST
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020
(In Dollars)

	2021	2020
Gross Program Costs (Note 9):		
Program A :		
Gross Costs	\$ 2,381,378	\$ 2,255,082
Less: Earned Revenue		-
Net Program Costs	\$ 2,381,378	\$ 2,255,082
Program B :		
Gross Costs	\$ 1,079,786	\$ 43,070,207
Less: Earned Revenue		-
Net Program Costs	\$ 1,079,786	\$ 43,070,207
Program C :		
Gross Costs	\$ (27,699,649)	\$ 659,606,714
Less: Earned Revenue		-
Net Program Costs	\$ (27,699,649)	\$ 659,606,714
Program D :		
Gross Costs	\$ (52,476)	\$ 129,065,718
Less: Earned Revenue		(100)
Net Program Costs	\$ (52,576)	\$ 129,065,718
Net Cost of Operations	\$ (24,291,061)	\$ 833,997,721

The accompanying notes are an integral part of these financial statements.

ELECTION ASSISTANCE COMMISSION
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020
(In Dollars)

	2021	2020
	Consolidated Total	Consolidated Total
Unexpended Appropriations:		
Beginning Balances	\$ 12,373,070	\$ 9,411,674
Adjustments		
Beginning Balances, as Adjusted	12,373,070	9,411,674
Appropriations Received	17,000,000	840,171,000
Appropriations Transferred In/Out	(1,500,000)	(1,500,000)
Other Adjustments	(882,755)	(2,086,994)
Appropriations Used	24,633,733	(833,622,610)
Net Change in Unexpended Appropriations	39,250,978	2,961,396
Total Unexpended Appropriations - Ending	\$ 51,624,048	\$ 12,373,070
Cumulative Results of Operations:		
Beginning Balances	\$ (70,711)	\$ 88,394
Adjustments		
Beginning Balances, as Adjusted	(70,711)	88,394
Appropriations Used	(24,633,733)	833,622,610
Imputed Financing (Note 10)	313,917	216,006
Other	(100)	-
Net Cost of Operations	24,291,061	(833,997,721)
Net Change in Cumulative Results of Operations	(28,855)	(159,105)
Cumulative Results of Operations - Ending	\$ (99,566)	\$ (70,711)
Net Position	\$ 51,524,482	\$ 12,302,359

The accompanying notes are an integral part of these financial statements.

**ELECTION ASSISTANCE COMMISSION
STATEMENT OF BUDGETARY RESOURCES
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020
(In Dollars)**

	2021	2020
Budgetary Resources:		
Unobligated balance from prior year budget authority, net (Note 11)	\$ 43,239,009	\$ 4,946,179
Appropriations	15,500,000	838,671,000
Total Budgetary Resources	\$ 58,739,009	\$ 843,617,179
Status of Budgetary Resources:		
New obligations and upward adjustments (total)	\$ 16,663,705	\$ 837,750,200
Unobligated balance, end of year:		
Apportioned, unexpired accounts	73,575	1,224,374
Unapportioned, unexpired accounts	3,629,836	2,927,110
Unexpired unobligated balance, end of year	3,703,411	4,151,484
Expired unobligated balance, end of year	38,371,893	1,715,495
Unobligated balance, end of year (total)	42,075,304	5,866,979
Total Budgetary Resources	\$ 58,739,009	\$ 843,617,179
Outlays, Net and Disbursements, Net:		
Outlays, net (total)	(26,138,472)	831,420,254
Agency outlays, net	(26,138,472)	831,420,254

The accompanying notes are an integral part of these financial statements.



U.S. Election Assistance Commission NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

U.S. Election Assistance Commission (EAC) is an independent, bipartisan commission charged with developing guidance to meet the Help America Vote Act (HAVA) requirements, adopting voluntary voting system guidelines, and serving as a national clearinghouse of information about election administration. EAC also accredits testing laboratories and certifies voting systems, as well as audits the use of HAVA funds.

Other responsibilities include distributing and monitoring HAVA funds provided to States and other grantees; and maintaining the national mail voter registration form developed in accordance with the National Voter Registration Act of 1993.

HAVA established the Standards Board and the Board of Advisors to advise EAC. The law also established the Technical Guidelines Development Committee to assist EAC in the development of voluntary voting system guidelines.

The four EAC commissioners are appointed by the president and confirmed by the United States Senate. EAC currently has four commissioners. EAC is required to submit an annual report to Congress as well as testify periodically about HAVA progress and related issues. The commission also holds public meetings and hearings to inform the public about its progress and activities. The EAC reporting entity is comprised of General Funds and General Miscellaneous Receipts.

General Funds are accounts used to record financial transactions arising under congressional appropriations or other authorizations to spend general revenues. EAC manages Operations and Facilities, Engineering and Development General Fund accounts.

General Fund Miscellaneous Receipts are accounts established for receipts of non-recurring activity, such as fines, penalties, fees and other miscellaneous receipts for services and benefits.

EAC has rights and ownership of all assets reported in these financial statements. The reporting entity is a component of the U.S. Government. For this reason, some of the assets and liabilities reported by the entity may be eliminated for Government-wide reporting because they are offset by assets and liabilities of another U.S. Government entity. These financial statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity. EAC does not possess any non-entity assets.

B. Basis of Presentation

The financial statements have been prepared to report the financial position and results of operations of EAC. The Balance Sheet presents the financial position of the agency. The Statement

of Net Cost presents the agency's operating results; the Statement of Changes in Net Position displays the changes in the agency's equity accounts. The Statement of Budgetary Resources presents the sources, status, and uses of the agency's resources and follows the rules for the Budget of the United States Government.

The statements are a requirement of the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994 and the Accountability of Tax Dollars Act of 2002. They have been prepared from, and are fully supported by, the books and records of EAC in accordance with the hierarchy of accounting principles generally accepted in the United States of America, standards issued by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB) Circular A-136, *Financial Reporting Requirements*, as amended, and EAC accounting policies which are summarized in this note. These statements, with the exception of the Statement of Budgetary Resources, are different from financial management reports, which are also prepared pursuant to OMB directives that are used to monitor and control EAC's use of budgetary resources. The financial statements and associated notes are presented on a comparative basis. Unless specified otherwise, all amounts are presented in dollars.

C. Basis of Accounting

Transactions are recorded on both an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned, and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal requirements on the use of federal funds.

D. Fund Balance with Treasury

FBWT is an asset of a reporting entity and a liability of the General Fund. It is the aggregate amount of the EAC's funds with Treasury in expenditure accounts. Appropriated funds recorded in expenditure accounts are available to pay current liabilities and finance authorized purchases.

The EAC does not maintain bank accounts of its own, has no disbursing authority, and does not maintain cash held outside of Treasury. When the reporting entity seeks to use FBWT to liquidate budgetary obligations, Treasury will finance the disbursements in the same way it finances all other disbursements, which is to borrow from the public if there is a budget deficit (and to use current receipts if there is a budget surplus). Funds are disbursed for the agency on demand.

E. Accounts Receivable

Accounts receivable consists of amounts owed to EAC by other federal agencies and the general public. Amounts due from federal agencies are considered fully collectible. Accounts receivable from the public include reimbursements from employees. An allowance for uncollectible accounts receivable from the public is established when, based upon a review of outstanding accounts and the failure of all collection efforts, management determines that collection is unlikely to occur considering the debtor's ability to pay.

F. Property, Equipment, and Software

Property, equipment and software represent furniture, fixtures, equipment, and information technology hardware and software which are recorded at original acquisition cost and are depreciated or amortized using the straight-line method over their estimated useful lives. Major alterations and renovations are capitalized, while maintenance and repair costs are expensed as incurred. EAC's capitalization threshold is \$10,000 for individual purchases and \$100,000 for bulk purchases. For leasehold improvements and software, the capitalization threshold is \$25,000.

Property, equipment, and software acquisitions that do not meet the capitalization criteria are expensed upon receipt. Applicable standard governmental guidelines regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

<u>Description</u>	<u>Useful Life (years)</u>
Leasehold Improvements	4-7
Office Furniture	5
Computer Equipment	5
Office Equipment	5
Software	5

G. Advances and Prepaid Charges

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable agreements, subscriptions and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advances or prepaid charges at the time of prepayment and recognized as expenses when the related goods and services are received.

H. Liabilities

Liabilities represent the amount of funds likely to be paid by the EAC as a result of transactions or events that have already occurred.

EAC reports its liabilities under two categories, Intragovernmental and With the Public. Intragovernmental liabilities represent funds owed to another government agency. Liabilities with the Public represent funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources.

Liabilities covered by budgetary resources are liabilities funded by a current appropriation or other funding source. These consist of accounts payable and accrued payroll and benefits. Accounts payable represent amounts owed to another entity for goods ordered and received and for services rendered except for employees. Accrued payroll and benefits represent payroll costs earned by employees during the fiscal year which are not paid until the next fiscal year.

Liabilities not covered by budgetary resources are liabilities that are not funded by any current appropriation or other funding source. These liabilities consist of accrued annual leave.

I. Annual, Sick, and Other Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued leave account is adjusted to reflect current pay rates. Liabilities associated with other types of vested leave, including compensatory, restored leave, and sick leave in certain circumstances, are accrued at year-end, based on latest pay rates and unused hours of leave. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned but not taken. Nonvested leave is expensed when used. Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Credit is given for sick leave balances

in the computation of annuities upon the retirement of Federal Employees Retirement System (FERS)-covered employees.

J. Accrued and Actuarial Workers' Compensation

The Federal Employees' Compensation Act (FECA) administered by the U.S. Department of Labor (DOL) addresses all claims brought by the EAC employees for on-the-job injuries. The DOL bills each agency annually as its claims are paid, but payment of these bills is deferred for two years to allow for funding through the budget process. Similarly, employees that the EAC terminates without cause may receive unemployment compensation benefits under the unemployment insurance program also administered by the DOL, which bills each agency quarterly for paid claims. Future appropriations will be used for the reimbursement to DOL.

K. Retirement Plans

EAC employees participate in either the CSRS or the FERS. The employees who participate in CSRS are beneficiaries of EAC matching contribution, equal to seven percent of pay, distributed to their annuity account in the Civil Service Retirement and Disability Fund.

Prior to December 31, 1983, all employees were covered under the CSRS program. From January 1, 1984 through December 31, 1986, employees had the option of remaining under CSRS or joining FERS and Social Security. Employees hired as of January 1, 1987 are automatically covered by the FERS program. Both CSRS and FERS employees may participate in the federal Thrift Savings Plan (TSP). FERS employees receive an automatic agency contribution equal to one percent of pay and EAC matches any employee contribution up to an additional four percent of pay. For FERS participants, EAC also contributes the employer's matching share of Social Security.

FERS employees and certain CSRS reinstatement employees are eligible to participate in the Social Security program after retirement. In these instances, EAC remits the employer's share of the required contribution.

EAC recognizes the imputed cost of pension and other retirement benefits during the employees' active years of service. OPM actuaries determine pension cost factors by calculating the value of pension benefits expected to be paid in the future and communicate these factors to EAC for current period expense reporting. OPM also provides information regarding the full cost of health and life insurance benefits. EAC recognized the offsetting revenue as imputed financing sources to the extent these expenses will be paid by OPM.

EAC does not report on its financial statements information pertaining to the retirement plans covering its employees. Reporting amounts such as plan assets, accumulated plan benefits, and related unfunded liabilities, if any, is the responsibility of the OPM, as the administrator.

L. Other Post-Employment Benefits

EAC employees eligible to participate in the Federal Employees' Health Benefits Plan (FEHBP) and the Federal Employees' Group Life Insurance Program (FEGLIP) may continue to participate in these programs after their retirement. The OPM has provided the EAC with certain cost factors that estimate the true cost of providing the post-retirement benefit to current employees. The EAC recognizes a current cost for these and Other Retirement Benefits (ORB) at the time the employee's services are rendered. The ORB expense is financed by OPM, and offset by the EAC through the recognition of an imputed financing source.

M. Use of Estimates

The preparation of the accompanying financial statements in accordance with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

N. Imputed Costs/Financing Sources

Federal Government entities often receive goods and services from other Federal Government entities without reimbursing the providing entity for all the related costs. In addition, Federal Government entities also incur costs that are paid in total or in part by other entities. An imputed financing source is recognized by the receiving entity for costs that are paid by other entities. EAC recognized imputed costs and financing sources in fiscal years 2021 and 2020 to the extent directed by accounting standards.

O. Grants

The EAC administers and oversees the grant making process in connection with federal Requirement Payments and grants made to recipient organizations and the HAVA. As Requirement Payments and grants are awarded, they are recorded as obligations and represent uses of budgetary resources.

Payments made under the grant awards for expenditures already incurred by the recipients are fully expended and are included in the statement of net costs. Grant awards made to grantees in advance of expenditures are recorded as advances and are included in the balance sheet.

P. Classified Activities

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

NOTE 2. FUND BALANCE WITH TREASURY

Fund balance with Treasury account balances as of September 30, 2021 and 2020, were as follows:

	2021	2020
Status of Fund Balance with Treasury:		
Unobligated Balance		
Available	\$ 73,574	\$ 1,224,373
Unavailable	42,001,730	4,642,605
Obligated Balance Not Yet Disbursed	13,086,053	8,538,662
Total	\$ 55,161,357	\$ 14,405,640

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

The available unobligated fund balances represent the current-period amount available for obligation or commitment. At the start of the next fiscal year, this amount will become part of the unavailable balance as described in the following paragraph.

The unavailable unobligated fund balances represent the amount of appropriations for which the period of availability for obligation has expired. These balances are available for upward adjustments of obligations incurred only during the period for which the appropriation was available for obligation or for paying claims attributable to the appropriations.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have reduced unexpended appropriations but have not yet decreased the fund balance on hand (see also Note 12).

NOTE 3. ACCOUNTS RECEIVABLE, NET

Accounts receivable balances as of September 30, 2021 and 2020, were as follows:

	2021	2020
With the Public		
Accounts Receivable	\$ 6,763	\$ 6,292
Total Public Accounts Receivable	\$ 6,763	\$ 6,292
Total Accounts Receivable	\$ 6,763	\$ 6,292

The accounts receivable is primarily made up of moneys due from funds that had been advanced for services that were not used and employee receivables.

Historical experience has indicated that the majority of the receivables are collectible. There are no material uncollectible accounts as of September 30, 2021 and 2020.

NOTE 4. GENERAL PROPERTY, PLANT AND EQUIPMENT, NET

Schedule of General Property, Plant and Equipment, Net as of September 30, 2021

Major Class	Acquisition Cost	Accumulated Amortization/Depreciation	Net Book Value
Furniture & Equipment	\$ 386,272	\$ 181,069	\$ 205,203
Software	32,119	2,141	29,978
Construction-in-Progress	-	N/A	-
Software-in-Development	-	N/A	-
Total	\$ 418,391	\$ 183,210	\$ 235,181

Schedule of General Property, Plant and Equipment, Net as of September 30, 2020

Major Class	Acquisition Cost	Accumulated Amortization/Depreciation	Net Book Value
Leasehold Improvements	\$ 1,205,830	\$ 1,205,830	\$ -
Furniture & Equipment	1,149,097	1,034,035	115,062
Software	172,721	172,721	-
Construction-in-Progress	-	N/A	-
Software-in-Development	79,891	N/A	79,891
Total	\$ 2,607,539	\$ 2,412,586	\$ 194,953

NOTE 5. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for EAC as of September 30, 2021 and 2020, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

	2021	2020
Intragovernmental – Unemployment Insurance	\$ -	\$ 5,299
Unfunded Leave	341,510	266,657
Total Liabilities Not Covered by Budgetary Resources	\$ 341,510	\$ 271,956
Total Liabilities Covered by Budgetary Resources	4,078,341	2,573,602
Total Liabilities	\$ 4,419,851	\$ 2,845,558

Unemployment Insurance liabilities represent the unfunded liability for actual workers compensation claims and unemployment benefits paid on EAC's behalf and payable to the DOL.

Unfunded leave represents a liability for earned leave and is reduced when leave is taken. The balance in the accrued annual leave account is reviewed quarterly and adjusted as needed to accurately reflect the liability at current pay rates and leave balances. Accrued annual leave is paid from future funding sources and, accordingly, is reflected as a liability not covered by budgetary resources. Sick and other leave is expensed as taken.

NOTE 6. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2021 were as follows:

	Current	Non Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 34,656	\$ -	\$ 34,656
Employer Contributions and Payroll Taxes Payable	63,693	-	63,693
Other Post Employment Benefits Due and Payable	6,450	-	6,450
Total Intragovernmental Other Liabilities	\$ 104,799	\$ -	\$ 104,799
With the Public			
Accrued Funded Payroll and Leave	\$ 463,560	\$ -	\$ 463,560
Other Liabilities w/Related Budgetary Obligations	26,740	-	26,740
Total Public Other Liabilities	\$ 490,300	\$ -	\$ 490,300
Total Other Liabilities	\$ 595,099	\$ -	\$ 595,099

Other liabilities account balances as of September 30, 2020 were as follows:

	Current	Non Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 23,867	\$ -	\$ 23,867
Employer Contributions and Payroll Taxes Payable	49,902	-	49,902
Other Post Employment Benefits Due and Payable	6,450	-	6,450
Other Unfunded Employment Related Liability	5,299	-	5,299
Total Intragovernmental Other Liabilities	\$ 85,518	\$ -	\$ 85,518
With the Public			
Accrued Funded Payroll and Leave	\$ 243,484	\$ -	\$ 243,484
Other Liabilities w/Related Budgetary Obligations	70,389	-	70,389
Total Public Other Liabilities	\$ 313,873	\$ -	\$ 313,873
Total Other Liabilities	\$ 399,391	\$ -	\$ 399,391

NOTE 7. LEASES

Operating Leases

EAC has no capital leases. EAC relocated from its headquarters office located at 1201 New York Avenue NW, Suite 300, Washington, DC, on November 1, 2013. EAC also ended the lease for additional space at 1225 New York Avenue NW, Washington, DC, at the same time. EAC entered into a new lease for its headquarters office located at 1335 East-West Highway, Silver Spring, MD, which expires on or around November 1, 2018.

In November 2013, the EAC signed a five year lease. Under the agreement, the last full year of the lease started Oct 1, 2017 to September 30, 2018. Also, the agreement included one month, Oct 1, 2018 to October 31, 2018. The new 10 year lease begins on November 1st. The first year of the new lease is from November 1, 2018 to September 30, 2019.

In Fall 2020, the EAC relocated its current headquarters to 633 3rd St. NW. Washington, D.C. The EAC paid two months of rent at the previous location, \$41,536.78. The new lease is for 10 years and will end November 2030.

The operating lease amount does not include estimated payments for leases with annual renewal options.

Fiscal Year	Asset Category			Totals	
	Building	Equipment	ADP Equipment	Federal	Non-Federal
2022	\$ 531,490	\$ -	\$ -	\$ 531,490	\$ -
2023	534,203	-	-	\$ 534,203	-
2024	536,972	-	-	\$ 536,972	-
2025	539,799	-	-	\$ 539,799	-
2026	542,686	-	-	\$ 542,686	-
Thereafter	2,293,422	-	-	\$2,293,422	-
Total Future Lease Payments	\$4,978,572	\$ -	\$ -	\$4,978,572	\$ -

NOTE 8. COMMITMENTS AND CONTINGENCIES

EAC did not have any material contingent liabilities that met disclosure requirements as of September 30, 2021 and 2020.

NOTE 9. INTRA-GOVERNMENTAL COSTS AND EXCHANGE REVENUE

Intra-governmental costs and revenue represent exchange transactions between EAC and other federal government entities, and are in contrast to those with non-federal entities (the public). Such costs and revenue are summarized as follows:

2021		2020	
Analyze		Analyze	
Intragovernmental Costs	\$ 480,321	Intragovernmental Costs	\$ 9,776
Public Costs	1,901,057	Public Costs	2,245,306
Less: Earned Revenue	-		-
Total Costs	2,381,378		2,255,082
Build		Build	
Intragovernmental Costs	\$ 584,659	Intragovernmental Costs	\$ 186,708
Public Costs	495,127	Public Costs	42,883,499
Less: Earned Revenue	-		-
Total Costs	1,079,786		43,070,207
Distribute		Distribute	
Intragovernmental Costs	\$ 332,055	Intragovernmental Costs	\$ 2,859,374
Public Costs	(28,031,704)	Public Costs	656,747,340
Less: Earned Revenue	-		-
Total Costs	(27,699,649)		659,606,714
Operate		Operate	
Intragovernmental Costs	\$ 2,415,838	Intragovernmental Costs	\$ 559,496
Public Costs	(2,468,314)	Public Costs	128,506,222
Less: Earned Revenue	(100)		-
Total Costs	(52,576)		129,065,718
Total Intragovernmental costs	3,812,873	Total Intragovernmental costs	3,615,354
Total Public costs	(28,103,834)	Total Public costs	830,382,367
Total Costs	(24,290,961)		833,997,721
Less: Earned Revenue	(100)		-
Total Net Cost	\$ (24,291,061)		\$ 833,997,721

NOTE 10. INTER-ENTITY COSTS

EAC recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs and revenues relate to employee benefits and claims to be settled by the Treasury Judgement Fund. EAC recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the periods ended September 30, 2021 and 2020, respectively, inter-entity costs were as follows:

	2021	2020
Office of Personnel Management	\$ 313,917	\$ 216,006
Total Imputed Financing Sources	\$ 313,917	\$ 216,006

NOTE 11. NET ADJUSTMENTS TO UNOBLIGATED BALANCE, BROUGHT FORWARD, OCTOBER 1

The Unobligated Balance Brought Forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations and other changes such as canceled authority. The Adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2021, and 2020, consisted of the following:

	2021	2020
Unobligated Balance Brought Forward From Prior Year, October 1	\$ 5,866,979	\$ 6,702,914
Recoveries of Prior Year Obligations	38,254,786	330,260
Other Changes in Unobligated Balances	(882,756)	(2,086,995)
Unobligated Balance From Prior Year Budget Authority, Net (Discretionary and Mandatory)	\$ 43,239,009	\$ 4,946,179

NOTE 12. UNDELIVERED ORDERS AT THE END OF THE PERIOD

As of September 30, 2021, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Paid Undelivered Orders	\$ 541,032	\$ -	\$ 541,032
Unpaid Undelivered Orders	3,239,093	5,768,619	9,007,712
Total Undelivered Orders	\$ 3,780,125	\$ 5,768,619	\$ 9,548,744

As of September 30, 2020, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Paid Undelivered Orders	\$ 541,032	\$ -	\$ 541,032
Unpaid Undelivered Orders	1,592,014	4,373,045	5,965,059
Total Undelivered Orders	\$ 2,133,046	\$ 4,373,045	\$ 6,506,091

NOTE 13. EXPLANATION OF DIFFERENCES BETWEEN THE SBR AND THE BUDGET OF THE U.S. GOVERNMENT

The President’s Budget that will include fiscal year 2021 actual budgetary execution information has not yet been published. The President’s Budget is scheduled for publication in February 2022 and can be found at the OMB Web site: <http://www.whitehouse.gov/omb/>. The 2022 Budget of the United States Government, with the “Actual” column completed for 2020, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

In Millions

	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	\$ 844	\$ 838	\$ -	\$ 831
Unobligated Balance Not Available	(2)	-	-	-
Difference - Due to Rounding	(1)	(1)	-	(1)
Budget of the U.S. Government	\$ 841	\$ 837	\$ -	\$ 830

NOTE 14. CUSTODIAL ACTIVITY

EAC’s custodial collection primarily consists of Freedom of Information Act requests. While these collections are considered custodial, they are neither primary to the mission of EAC nor material to the overall financial statements. EAC’s total custodial collections are \$62 and \$0 for the years ended September 30, 2021, and 2020, respectively.

NOTE 15. RECONCILIATION OF NET COST TO NET OUTLAYS

The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

Reconciliation of Net Cost to Net Outlays as of September 30, 2021:

**RECONCILIATION OF NET COST TO NET OUTLAYS
BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEARS ENDED SEPTEMBER 30, 2021
(In Dollars)**

	Intragovernmental	With the Public	Total
Net Operating Cost (SNC)	\$ 3,812,874	\$ (28,103,935)	\$ (24,291,061)
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(60,455)	(60,455)
Property, Plant, and Equipment Disposals & Revaluations	-	(118,874)	(118,874)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	-	471	471
(Increase)/Decrease in Liabilities:			
Accounts Payable	(212,183)	(1,040,899)	(1,253,082)
Federal Employee and Veteran Benefits Payable	-	(125,503)	(125,503)
Other Liabilities	(19,280)	(176,428)	(195,708)
Financing Sources:			
Imputed Cost	(313,917)	-	(313,917)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (545,380)	\$ (1,521,688)	\$ (2,067,068)
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of Capital Assets	-	219,557	219,557
Total Components of the Budget Outlays That Are Not Part of Net Operating Cost	\$ -	\$ 219,557	\$ 219,557
Misc Items			
Custodial/Non-Exchange Revenue	62	(62)	-
Non-Entity Activity	100	-	100
Total Other Reconciling Items	\$ 162	\$ (62)	\$ 100
Total Net Outlays (Calculated Total)	\$ 3,267,656	\$ (29,406,128)	\$ (26,138,472)
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			\$ (26,138,472)

Reconciliation of Net Cost to Net Outlays as of September 30, 2020:

**RECONCILIATION OF NET COST TO NET OUTLAYS
BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEARS ENDED SEPTEMBER 30, 2020
(In Dollars)**

	Intragovernmental	With the Public	Total
Net Operating Cost (SNC)	\$ 3,615,354	\$ 830,382,367	\$ 833,997,721
Components of Net Cost Not Part of the Budgetary Outlays			
Property, Plant, and Equipment Depreciation Expense	-	(54,473)	(54,473)
Increase/(Decrease) in Assets:			
Accounts Receivable, Net	(6,400)	(27,168)	(33,568)
Other Assets	(73,731)	-	(73,731)
(Increase)/Decrease in Liabilities:			
Accounts Payable	(73,110)	(1,834,414)	(1,907,524)
Federal Employee and Veteran Benefits Payable	-	(75,591)	(75,591)
Other Liabilities	(42,072)	(174,502)	(216,574)
Financing Sources:			
Imputed Cost	(216,006)	-	(216,006)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (411,319)	\$ (2,166,148)	\$ (2,577,467)
Total Net Outlays (Calculated Total)	\$ 3,204,035	\$ 828,216,219	\$ 831,420,254
Budgetary Agency Outlays, Net (SBR 4210)			
Budgetary Agency Outlays, Net			\$ 831,420,254

NOTE 16. REQUIREMENT PAYMENTS AND GRANT PROGRAMS

The largest of the EAC grant programs is the Help American Vote Act (HAVA) Section 251 Requirements Payments to the states to help them meet the Title III requirements of HAVA. CARES Act grant was appropriated in Emergency Appropriations for Coronavirus Health Response and Agency Operations. EAC’s discretionary grants have been completed and closed.

	2021	2020
Election Security Grants		\$ 425,000,000
CARES Act Grants		400,000,000
Net Cost of Operations	\$ -	\$ 825,000,000

NOTE 17. COVID-19 ACTIVITY

On March 27th, 2020 the President signed the Coronavirus Aid, Relief, and Economic Security Act (CARES) to protect the American people from the public health and economic impacts of COVID-19 pandemic. The Act provided \$400 million to the EAC, to allocate to 56 states and territories “to prevent, prepare for and respond to coronavirus, domestically or internationally for the 2020 Federal election cycle.” The CARES Act provided the funds to EAC under Section 101 of HAVA. Therefore, EAC followed the requirements of Section 101 to allocate the funds to the states to address issues arising from the pandemic during the remaining primaries and the general election in November 2020. The funds could only be used for costs associated with the pandemic during this election season.

Budgetary Resources Received and Budgetary Resources Remaining as of September 30, 2021, and 2020:

	2021		2020	
Total Budgetary Resources as of October 1	\$	-	\$	-
Appropriations Received				400,000,000
Obligations Undelivered		-		2,794,713
Obligations Delivered Unpaid and Paid		-		397,205,287
Unobligated Balance		(37,427,788)		-
Total Budgetary Resources as of September 30	\$	37,427,788	\$	-

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