

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



***FY 2021 Audit of the U.S. Election
Assistance Commission's
Compliance with the Digital
Accountability and Transparency
Act of 2014***




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

Memorandum

Date: November 5, 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 Compliance with the Digital Accountability and Transparency Act of 2014 (Assignment No. I-PA-EAC-05-21)

Introduction

The Digital Accountability and Transparency Act (DATA Act) of 2014, requires federal agencies to report financial and award data to USASpending.gov to enable taxpayers and policy makers to track federal spending more effectively. The DATA Act also assigns the responsibility of assessing the completeness, timeliness, accuracy, and quality of agency data reported to USASpending.gov to the Inspector General (IG). The DATA Act required the first IG assessment in fiscal year 2017, and then every two years thereafter for a total of three audits, including fiscal years 2019 and 2021.

To fulfill the U. S. Election Assistance Commission (EAC) Office of Inspector General's (OIG) FY 2021 requirement under the DATA Act, EAC OIG hired an independent public accounting firm, Brown & Company, PLLC (Brown & Co.) to conduct a performance audit of EAC's compliance with the DATA Act. Brown & Co. performed the audit in accordance with *Government Auditing Standards* for performance audits, and the *Council of Inspectors General on Integrity and Efficiency (CIGIE) Financial Audit Executive Council (FAEC), Inspectors General Guide to Compliance under the DATA Act*, dated December 4, 2020. As required by the DATA Act and CIGIE's compliance guide, the objective of the audit was to assess (1) the completeness, timeliness, quality, and accuracy of EAC's fiscal year 2020 quarter three (Q3) financial and award data reported by EAC and (2) the implementation and use of government-wide financial

data standards as established by the Office of Management and Budget (OMB) and U.S. Department of Treasury (U.S. Treasury), as applicable.

Results of Audit

Brown & Co. determined that EAC is using the standards as defined by OMB and the U.S. Treasury; however, EAC's information submitted for inclusion in USAspending.gov for FY 2020 Q3, ending June 30, 2020, was not complete, accurate, timely, and in accordance with data standards. Specifically, the EAC's FY 2020 Q3 DATA Act submission did not include the required financial assistance award data. Additionally, although EAC's procurement data submitted to USAspending.gov was complete and timely, Brown & Co. identified errors related to the accuracy of the procurement data. Based on the results of the required audit testing, the EAC received a quality score rating of 70.62 out of 100 for its FY 2020 Q3 data submission. The EAC's score is identified as a quality rating of "Moderate" in accordance with the CIGIE guide for compliance with the DATA Act.

To address the deficiencies noted during testing, Brown & Co. included two recommendations for corrective action:

- Develop and implement policies and procedures to ensure grant award data is reported to USAspending.gov in accordance with OMB M-20-21 by December 31, 2021.
- Implement internal controls and update policies and procedures to improve the accuracy of the information submitted for DATA Act reporting.

EAC OIG Oversight of Brown & Company's Audit Work

To fulfill our responsibilities under the Inspector General Act of 1978 and other related requirements, the EAC 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;
- Performed detailed reviews of audit working papers for reportable findings;
- Reviewed Brown & Company's draft audit report to ensure GAS compliance, 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 EAC's DATA Act compliance and is not intended to conclude on any of the objectives of the audit. Therefore, the OIG does not express an opinion on EAC's internal controls or compliance.

Report Distribution

In accordance with the requirements of the DATA Act and Government Auditing Standards, this report will be distributed to those charged with governance of EAC, the appropriate audited entity officials, the appropriate oversight bodies and those with legal oversight authority, in addition to being publicly displayed on the EAC OIG's website and Oversight.gov. Additionally, in accordance with the IG Act of 1978, as amended, we will report the issuance of this audit report and status of its recommendations in our next semiannual report to Congress.

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

Attachment

**U.S. Election Assistance Commission
Independent Auditor's Report on the Compliance with the
Digital Accountability and Transparency Act of 2014
Submission Requirements for Fiscal Year 2021**



November 5, 2021

**Prepared by:
Brown & Company Certified Public Accountants and
Management Consultants, PLLC
6401 Golden Triangle Drive, Suite 310
Greenbelt, Maryland 20770**



Independent Auditor's Report

U.S. Election Assistance Commission
Washington, DC

The Office of Inspector General (OIG) for the U.S. Election Assistance Commission (EAC) contracted Brown & Company CPAs and Management Consultants, PLLC, to conduct a performance audit of EAC's third quarter (Q3) financial and award data as of June 30, 2020, in accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act). To clarify the reporting requirements under the DATA Act, the Office of Management and Budget (OMB) and U.S. Department of Treasury (Treasury) published 59 data definition standards and required Federal agencies to report financial and award data on USAspending.gov.

The audit objectives were to assess (1) completeness, accuracy, timeliness, and quality of EAC's fiscal year (FY) 2020 Q3 financial and award data submitted to Treasury for publication on USAspending.gov and (2) EAC's implementation and use of the Government-wide financial data standards established by OMB and Treasury. EAC's management is responsible for reporting financial and award data in accordance with these standards, as applicable.

We conducted our performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Our audit was also performed in accordance with the *Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council (FAEC) Inspectors General Guide to Compliance under the DATA Act*, December 4, 2020. Our performance audit involves performing procedures to obtain evidence about the FY 2020 Q3 financial and award data. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the FY 2020 Q3 financial and award data, whether due to fraud or error. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We determined that the information submitted for inclusion in USAspending.gov for EAC's FY 2020 Q3, ending June 30, 2020, was not complete, accurate, timely, and in accordance with data standards. We found that the FY 2020 Q3 DATA Act submission did not include the required financial assistance award data. We also found errors for accuracy of the procurement award data. We made two recommendations for EAC to improve the DATA Act submission for completeness, accuracy, and timeliness.

This report is for the purpose of concluding on the audit objectives described above. Accordingly, this report is not suitable for any other purpose.

This report is intended for the information and use of EAC's management, OIG and the U.S. Congress, and is made available to the public.

**U.S. Election Assistance Commission
Independent Auditor’s Report on the Compliance with the
Digital Accountability and Transparency Act of 2014 Submission Requirements
for Fiscal Year 2021**

TABLE OF CONTENTS

I. Background.....	1
II. Overall Audit Results.....	2
III. Statistical Results.....	3
IV. Data Standards.....	3
V. Non-Statistical Results.....	3
VI. Other Report Content.....	5
VII. Findings and Recommendations.....	7
VIII. Status of Prior EAC DATA Act Findings and Recommendations.....	10
IX. Auditor’s Response to Agency Comments.....	10
Appendix I – Objective, Scope and Methodology.....	11
Appendix II – FY 2021 EAC DATA Act Q3 Quality Scorecard.....	14
Appendix III – FY 2021 EAC Computation of the Error Rates.....	15
Appendix IV – FY 2021 EAC Data Element Analysis.....	16
Appendix V – FY 2021 and FY 2019 EAC Comparative Results Table.....	18
Appendix VI – Management’s Response.....	20
Appendix VII – Glossary of Abbreviations and Acronyms.....	21



**U.S. Election Assistance Commission
Independent Auditor's Report on the Compliance with the
Digital Accountability and Transparency Act of 2014 Submission Requirements
for Fiscal Year 2021**

I. Background

U.S. Election Assistance Commission

The U.S. Election Assistance Commission (EAC) was established by the Help America Vote Act of 2002 (HAVA). EAC is an independent, bipartisan commission charged with developing guidance to meet HAVA requirements, adopting voluntary voting system guidelines, and serving as a national clearinghouse of information on election administration. Other responsibilities include 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 U.S. Senate. 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 Administrative Resource Center (ARC), operated by the Bureau of Fiscal Service, Department of Treasury, is EAC's Federal Shared Service Provider (FSSP) for financial reporting. ARC maintains and operates the Oracle financial system and the PRISM procurement system, which are the main systems of record for EAC's USAspending.gov reporting compliance.

The DATA Act

The Digital Accountability and Transparency Act of 2014 (DATA Act) was enacted May 9, 2014, to expand the reporting requirements pursuant to the Federal Funding Accountability and Transparency Act of 2006 (FFATA)¹. The DATA Act, in part, requires that Federal agencies report financial and payment data for publication on USAspending.gov in accordance with Governmentwide financial data standards established by the U.S. Treasury and the Office of Management and Budget. The DATA Act also requires the Office of Inspector General (OIG) of each Federal agency to report on its agency's DATA Act submission and compliance in the form of three reviews. Subsequently, and in accordance with the DATA Act, Treasury began displaying federal agencies' data on USAspending.gov for taxpayers and policymakers in May 2017.

In April 2020, OMB issued M-20-21, *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)*, which made changes to DATA Act reporting.

¹ Public Law 113-101 (May 9, 2014)

Since EAC received COVID-19 relief funds via the Coronavirus Aid, Relief, and Economic Security Act, we performed testing of COVID-19 relief funds data elements, as applicable.

The EAC OIG contracted with Brown & Company CPAs and Management Consultants, PLLC (Brown & Company), an independent certified public accounting firm, to perform this audit assessment of the EAC's compliance under the DATA Act for FY 2021. The audit objective, scope, and methodology are presented in Appendix I.

II. Overall Audit Results

The DATA Act requires the auditor to audit the spending data (procurement and financial assistance data) submitted by EAC and assess the completeness, accuracy, timeliness, and quality of the data tested. The audit also requires an assessment of the EAC's implementation and use of the Government-wide financial data standards (procurement and financial assistance award data).

The required EAC DATA Act FY 2020 Q3 financial and award data files are:

- File A: Appropriations Account
- File B: Object Class and Program Activity
- File C: Award Financial
- File D1: Award (Procurement)
- File D2: Award (Financial Assistance).

Based on the results of our FY 2021 EAC DATA Act audit, the financial data that EAC reported for FY 2020 Q3 for publication on USAspending.gov was not complete, accurate and timely. We determined that the EAC's File D2 Award (financial assistance) data was not reported for FY 2020 Q3, and therefore, is not complete, accurate, and timely. See audit report section VII. Findings and Recommendations – Finding 2021-1: *Grant Awards Data Elements Were Not Reported in the DATA Act Submission* for details.

We determined that the EAC File D1 Award (procurement) data was complete and timely. However, there are exceptions for accuracy. For each of the required DATA Act data elements that should have been reported, the data elements were reported in the appropriate Files C and D1, except for 5 of 47 data elements were not accurate:

- DE 17 NAICS Code
- DE 18 NAICS Description
- DE 26 Period of Performance Start Date
- DE 30 Primary Place of Performance Address
- DE 31 Primary Place of Performance Congressional District.

See audit report section VII. Findings and Recommendations – Finding 2021-2: *Detailed Record-Level Data Elements for File D1 Are Not Accurate* for details.

Overall Determination of Quality

Although the EAC DATA Act File D2 data elements were not reported in the FY 2020 Q3 DATA Act submission, the data elements were tested and are included in the statistical results.

Based on the results of our statistical and non-statistical testing for the FY 2021 EAC DATA Act audit for FY 2020 Q3 data, the EAC scored 70.62 points out of 100, which is a quality rating of Moderate. The FY 2021 EAC DATA Act audit, FY 2020 Q3 data, Quality Scorecard is presented in Appendix II.

III. Statistical Results

Data Element Analysis

The Data Element Analysis results from our testing are presented below and listed in Appendix III-FY 2021 EAC Computation of the Error Rates and Appendix IV-FY 2021 EAC Data Element Analysis.

The FY 2021 DATA Act audit results are not consistent with the risks identified in the EAC's 2019 Data Quality Plan. The FY 2021 DATA Act audit error rates are significantly higher than the FY 2019 DATA Act because EAC did not include the required FY 2020 Q3 File D2 data in the quarterly submissions.

Completeness of the Data – Actual Error Rate

The actual error rate for the completeness of the data elements is 36.61%. A data element was considered complete if the required data element that should have been reported was reported.

Accuracy of the Data – Actual Error Rate

The actual error rate for the accuracy of the data elements is 39.31%. A data element was considered accurate when amounts and other data relating to recorded transactions were recorded in accordance with the DAIMS, RSS, IDD, and the online data dictionary, and agree with the originating award documentation/contract file. The auditor issued a "Notice of Finding and Recommendation" to address the accuracy of the data.

Timeliness of the Data – Actual Error Rate

The actual error rate for the timeliness of the data elements is 36.61%. The timeliness of data elements was based on the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, FAR, FPDS-NG, FABS, and DAIMS).

IV. Data Standards

Implementation and Use of the Data Standards

We have evaluated the EAC's implementation of the government-wide financial data standards for award and spending information and determined the EAC is using the standards as defined by OMB and Treasury.

The EAC linked by common identifiers (e.g., PIID, FAIN), all of the data elements in the EAC's procurement, financial, and grants systems, as applicable. For the Treasury's DATA Act Broker files tested, we generally found that the required elements were present in the file and that the record values were presented in accordance with the standards.

V. Non-Statistical Results

Timeliness of the Agency DATA Act Submission

We evaluated the EAC's FY 2020 Q3 DATA Act submission to Treasury's DATA Act Broker and determined that the File D2 submission was not timely. To be considered timely, it had to be submitted and certified within 45 days of quarter end.

Completeness of Summary-Level Data for Files A and B

We performed summary-level data reconciliations and linkages for Files A and B and did not identify any variances. The test results verified: (1) summary-level data from File A matched the Agency’s GTAS SF-133; (2) the totals and TAS identified in File A matched File B; and (3) all object class codes from File B match codes defined in Section 83 of OMB Circular No. A-11.

Suitability of File C for Sample Selection

The *Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council (FAEC) Inspectors General Guide to Compliance under the DATA Act*, December 4, 2020, (CIGIE DATA Act Guide) recommends auditors select their records from the agency’s File C if suitable for sampling. In order to determine whether EAC’s File C was suitable for sampling, we:

- obtained an understanding of EAC’s process for ensuring File C is complete and Broker warnings have been addressed.
- assessed certain linkages between File C and File B, such as Treasury account symbols, object class, and program activity data elements.
- assessed the linkages between File C and File D1/D2 to ensure records included in File D1/D2 are included in File C and vice versa.

Based on the work performed, File C is suitable for sampling.

Results of Linkages from File C to Files B, D1 and D2

We tested the linkages between File C to File B by matching TAS, object class, and program activity, the linkages between File C to File D1 by both the PIID and Parent Award ID and the linkages between File C to File D2 by the FAIN or Unique Record Identifier (URI). During our test work, we identified:

- all of the TAS, object class, and program activity data elements from File C existed in File B.
- all of the PIIDs/Parent Award IDs/URIs from File C existed in File D1.
- all PIIDs/Parent Award IDs/URIs in Files D1 existed in File C.
- 56 records in File C that were not reported in File D2.

Based on our test results, the linkages from File C to Files D2 did not work properly. The variances were caused by EAC not reporting File D2 COVID-19 relief funds as part of the FY 2020 Q3 submission. The variance has an adverse impact on the overall quality of the DATA Act submission. The File C did not link to File D2 and vice versa.

Analysis of the Accuracy of Dollar Value-related Data Elements

The following table displays the results of the accuracy of the data elements that are associated with a dollar value. The absolute value of errors by data element are not projected to the population.

Accuracy of Dollar-Value Related Data Elements

PIID/FAIN	DE No.	Data Element	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors
PIID	11	Award Amount	11	0	0	11	0%	
PIID	14	Current Total Value Award	11	0	0	11	0%	
PIID	15	Potential Total Value Award	11	0	0	11	0%	
FAIN	11	Award Amount	0	8	0	8	100%	

PIID/FAIN	DE No.	Data Element	Accurate	Not Accurate	Not Applicable	Total Tested	Error Rate	Absolute Value of Errors
FAIN	12	Non-Federal Funding Amount	0	8	0	8	100%	
FAIN	13	Federal Action Obligation	0	8	0	8	100%	\$54,161,455.00
FAIN	53	Obligation	0	8	0	8	100%	
TOTAL			33	32	0	65		

Analysis of Errors in Data Elements Not Attributable to the Agency

There were no errors in data elements that were not attributable to the EAC.

File C COVID-19 Outlay Testing and Results

We selected a non-statistical sample of eight records out of 56 File C outlay records from the third month of the FY 2020 Q3 DATA Act submission. The sample was judgmentally selected based on the four minimum payment ranges set forth in the HAVA Act. We determined the number of transactions per payment range and selected two transactions from each range.

Our testing included assessing the Parent Award ID number, PIID/FAIN, object class, appropriations account, obligation, program activity, outlay, and DEFC File C outlays data elements for completeness, accuracy, and timeliness. Based on our testing, we found that the File C outlays for our sample of eight records, were 100 % complete, 100% accurate, and 100% timely. This non-statistical sample design did not allow projection of the test results to the universe from which the samples were selected.

VI. Other Report Content

Assessment of Internal Controls

The EAC’s management is responsible for the compliance of the FY 2020 Q3 financial and award data submissions in accordance with the DATA Act and submission standards developed by the Treasury and the OMB.

We assessed internal controls and compliance with laws and regulations in accordance with *Government Auditing Standards: 2018 Revision Technical Update April 2021* (GAO-21-368G – Technical Updates) necessary to satisfy the audit objectives. We assessed the internal control components and their related principles outlined in the Government Accountability Office (GAO), *Standards for Internal Controls in the Federal Government* (Green Book) that we deemed significant. The following internal control components and related principles were deemed significant to our audit objectives:

1. Control Environment - Principles: 3) establish an organization structure, assign responsibility, and delegate authority to achieve the entity’s objectives.
2. Risk Assessment -Principles: 6) define objectives clearly to enable the identification of risks and define risk tolerances; 7) identify, analyze, and respond to risks related to achieving the defined objectives; and 8) consider the potential for fraud when identifying, analyzing, and responding to risks.
3. Control Activities - Principles: 11) design the entity’s information system and related control activities to achieve objectives and respond to risks; and 12) implement control activities through policies.

4. Information and Communication - Principles: 13) use quality information to achieve the entity's objectives; and 15) externally communicate the necessary quality information to achieve the entity's objectives.
5. Monitoring - Principles: 16) establish and operate monitoring activities to monitor the internal control system and evaluate the results; and 17) remediate identified internal control deficiencies on a timely basis

Since our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

We obtained an understanding of internal control designed and implemented by EAC as it relates to its FY 2020 Q3 DATA Act submission. We interviewed EAC personnel to obtain an understanding of EAC's process for reconciliation, validation, and certification of FY 2020 Q3 spending data submitted for publication in USAspending.gov. The EAC's Financial Manager – DATA Act SAO performs a validation of the DATA Act files against supporting documentation to ensure completeness and accuracy of the files.

EAC's Federal Share Service Provider, Bureau of Fiscal Service Procurement Office, monitors the process to ensure timely and accurate reporting of contractual actions to FPDS-NG. The Bureau of Fiscal Services

- generates A, B, and C files from Oracle,
- reconciles File B to the EAC's Trial Balance, and
- submits A, B, and C files to the DATA Act Broker.

We determined that the EAC information system controls as it relates to the extraction of data from the source systems and the reporting of data to the DATA Act Broker have been properly designed and implemented, and are operating effectively. However, EAC internal control over the data submission was not effective for submitting File D2 data.

DATA Act Date Anomaly

The CIGIE identified a timing anomaly with the oversight requirements contained in the Digital Accountability and Transparency Act of 2014. That is, the first Inspector General (IG) reports were due to Congress in November 2016; however, Federal agencies were not required to report spending data until May 2017. To address this reporting date anomaly, the IGs provided Congress with their first required reports by November 8, 2017, 1-year after the statutory due date, with two subsequent reports to be submitted following on a 2-year cycle. This is the third and final report required under the DATA Act. On December 22, 2015, CIGIE's chair issued a letter detailing the strategy for dealing with the IG reporting date anomaly and communicated the strategy to the Senate Committee on Homeland Security and Governmental Affairs and the House Committee on Oversight and Government Reform.

Testing Limitations for Files E and F

File E of the DATA Act Information Model Schema contains additional awardee attribute information the Treasury DATA Act Broker software extracts from the System for Award Management (SAM). File F contains sub-award attribute information the broker software extracts from the FFATA Subaward Reporting System (FSRS). Files E and F data remain the responsibility of the awardee in accordance with terms and conditions of Federal agreements, and the quality of these data remains the legal responsibility of the recipient. Therefore, agency senior accountable officials are not responsible for certifying the quality of File E and F data reported by awardees, but they are responsible for assuring controls are in place to verify that financial assistance awardees register in SAM at the time of the award. As such, we did not assess the

completeness, accuracy, timeliness, and quality of the data extracted from SAM and FSRS via the Treasury broker software system. Files E and F data are not applicable for EAC's FY 2020 Q3 submission.

VII. Findings and Recommendations

EAC DATA Act Findings and Recommendations

Finding 2021-1: Grant Awards Data Elements Were Not Reported in the DATA Act Submission

Criteria: *Public Law 113–101 “Digital Accountability and Transparency Act of 2014” (DATA Act) May 9, 2014. The DATA Act required Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards.*

“OMB M-20-21 Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)” (April 10, 2020) Section III. New Monthly and Outlay Reporting Requirements on Financial Data Spending for USAspending.gov, states:

“Effective for the June 2020 reporting period, agencies with COVID-19 relief funding must submit DATA Act Files A, B and C on a monthly basis. Files B and C must include all Treasury accounts containing a COVID-19-related DEFC domain value in the agencies' GTAS submission for that period. These submissions must also include a running total of outlays for each award in File C for all records containing a DEFC domain value. To support this new requirement, all agencies that are not currently reporting within two weeks of issuance of an award must now report financial assistance awards (File D2) to USAspending.gov within two weeks of issuance.”

Council of the Inspectors General on Integrity and Efficiency (CIGIE) Federal Audit Executive Council (FAEC), Inspectors General Guide to Compliance under the DATA Act, December 4, 2020, defines the following:

Completeness of Data Elements

“For each of the required data elements that should have been reported, the data element was reported in the appropriate Files A through D2.”

Accuracy of Data Elements

“Amounts and other data relating to reported transactions have been recorded in accordance with the DAIMS, Reporting Submission Specification (RSS), Interface Definition Document (IDD), and the online data dictionary, and agree with the original award documentation/contract file.”

Timeliness of Data Elements

“For each of the required data elements that should have been reported, the data elements were reported in accordance with the reporting schedules defined by the financial, procurement, and financial assistance requirements (FFATA, FAR, FPDS-NG, Financial Assistance Broker Submission (FABS), and DAIMS).”

Condition: The COVID-19 relief funding for \$400,000,000 received by the EAC was required to be rapidly delivered as financial assistance awards to fund programs to meet crucial needs. During our test of EAC DATA Act FY 2020 Q3 File C (financial assistance transactions) to File D2 (award and awardee details associated with financial assistance awards in File C), we noted that File D2 data was not entered. Therefore, the File D2 grant award data elements were not reported for FY 2020 Q3 DATA Act Submission and generated 56 error messages. EAC quarterly Senior Accountable Official (SAO) certification for the FY 2020 Q3 indicated that the grants had not been entered into Financial Assistance Broker Submission

(FABS) by June 30, 2020. Since the COVID-19 grant data was not reported by June 30, 2021, the data is untimely, which causes the data to also be incomplete and inaccurate.

The DATA Act Broker (Broker) contains the FABS portal, which allows the Broker to receive financial assistance data submissions directly from EAC. The Broker maintains a daily extraction and loading from source systems for display of information updated daily on USAspending.gov. As part of the File C validation process the Broker also performs a validation against the File D2 Award and Awardee Attributes for Financial Assistance Detail Report to ensure that all FAINs listed match what is in File C. When File C is cross-checked with D2 the system generates error messages for any exceptions.

Cause: EAC distributed the COVID-19 relief funds during FY 2020 Q3 but did not have internal controls and procedures in place to ensure that grant awards were reported to USAspending.gov according to the deadline set forth in OMB M-20-21.

Effect: EAC did not comply with the OMB M-20-21 “Transparency and Accountability” requirements to:

- Report financial assistance awards (File D2) to USAspending.gov within two weeks of issuance.
- Provide open data for analysis and public use.
- Have processes to ensure that the data reported is of sufficient quality for public reporting and internal decision-making purposes.

Recommendation 1: We recommend that EAC management develop and implement policies and procedures to ensure grant award data is reported to USAspending.gov in accordance with OMB M-20-21 by December 31, 2021.

Finding 2021-2: Detailed Record-Level Data Elements for File D1 Are Not Accurate

Criteria: *Public Law 113–101 “Digital Accountability and Transparency Act of 2014” (DATA Act) May 9, 2014. The DATA Act required Federal agencies to report financial and award data in accordance with the established Government-wide financial data standards.*

Treasury issued the DATA Act Information Model Schema v2.0 (DAIMS-IDD v.2). The DAIMS guides agencies in the production and submission of the required data and included additional data elements. The data elements include:

NAICS

The identifier that represents the North American Industrial Classification System (NAICS) Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.

NAICS Description

The title associated with the NAICS Code.

Period of Performance Start Date

The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.

Primary Place of Performance Address

The name of the city where the predominant performance of the award will be accomplished.

United States Postal Service (USPS) two-letter abbreviation for the state or territory indicating where the predominant performance of the award will be accomplished. Identify States, the District of Columbia, territories (i.e., American Samoa, Guam, Northern Mariana Islands, Puerto Rico, U.S. Virgin Islands) and associated states (i.e., Republic of the Marshall Islands, the Federated States of Micronesia, and Palau) by their USPS two-letter abbreviation for the purposes of reporting. United States ZIP code (five digits) concatenated with the additional +4 digits, identifying where the predominant performance of the award will be accomplished.

Primary Place of Performance Congressional District (Congressional District-Place of Performance)

U.S. Congressional district where the predominant performance of the award will be accomplished.

Condition: As part of the EAC FY 2021 DATA Act audit procedures, we tested the FY 2020 Q3 DATA Act submission for accuracy. To test the accuracy of the award-level transactions, Brown and Company selected 11 records from a population of 11 records. For each of the required DATA Act data elements that should have been reported, the data element was reported in the appropriate Files C and D1, with some exceptions as noted below.

EAC did not enter the correct data for the following data elements prior to finalizing the award in the EAC financial system:

- #17 NAICS Code
- #18 NAICS Description
- #26 Period of Performance Start Date
- #30 Primary Place of Performance Address
- #31 Primary Place of Performance Congressional District

Below is a summary of our test results for accuracy.

Table-1 Sampled Contracts Resulting In Errors.

Sample Number	PIID Number	EAC File D1 Data Element # 17 NAICS Code and # 18 NAICS Description	Source Data
2	TFSAEAC17K0009	333298 - not a valid NAICS code/ All Other Industrial Machinery Manufacturing	Could not be verified from documentation – Form 347
6	TFSAEAC15K0008	561320/ Temporary Help Services	561410/ Document Preparation Services
7	TFSAEAC15K0008	561320/ Temporary Help Services	561410/ Document Preparation Services
8	TFSAEAC15K0008	561320/ Temporary Help Services	561410/ Document Preparation Services
9	TFSAEAC15K0008	561320/ Temporary Help Services	561410/ Document Preparation Services

Sample Number	PIID Number	EAC File D1 Data Element #26 Period of Performance Start Date	Source Data
1	20342120F00009	04/28/2020	04/29/2020
4	20342118F00015	08/29/2018	09/01/2018
5	20342120F00010	05/29/2020	06/01/2020
11	20342119F00008	06/26/2019	07/01/2019

Sample Number	PIID Number	EAC File D1 Data Element # 30 Primary Place of Performance and #31 Primary Place of Performance Congressional District	Source Data
3	TFSAEAC170013	Harrisburg, PA 17110-1930/10	Silver Spring, MD 20910-6251/8
6	TFSAEAC15K0008	Harrisburg, PA 17110-1930/10	Silver Spring, MD 20910-6251/8
7	TFSAEAC15K0008	Harrisburg, PA 17110-1930/10	Silver Spring, MD 20910-6251/8
8	TFSAEAC15K0008	Harrisburg, PA 17110-1930/10	Silver Spring, MD 20910-6251/8
9	TFSAEAC15K0008	Harrisburg, PA 17110-1930/10	Silver Spring, MD 20910-6251/8

Cause: EAC’s internal controls over the accuracy of the DATA Act submission are not effective to detect inaccuracies reported for the DATA Act data elements identified above.

Effect: The effect of inaccurate data reported in the DATA Act submission reports and to USAspending.gov decreases the reliability and usefulness of the data.

Recommendation 2: We recommend that EAC’s management implement internal controls and update policies and procedures to improve the accuracy of the information submitted for DATA Act reporting.

VIII. Status of Prior EAC DATA Act Findings and Recommendations

Our FY 2021 DATA Act audit identified repeat findings for inaccurate data elements and made recommendations. Therefore, the “FY 2019 EAC DATA Act Audit Findings and Recommendations” is repeated for FY 2021.

IX. Auditor’s Response to Agency Comments

We provided our draft report to EAC on October 21, 2021, and on November 2, 2021, received its response, which is included as Appendix VI. The report includes recommendations. EAC concurred with our recommendations.



Greenbelt, Maryland
November 5, 2021

Appendix I – Objective, Scope and Methodology

Objective

The objective of this performance audit was to assess the EAC compliance under the DATA Act for FY 2021 with respect to:

- The completeness, accuracy, timeliness, and quality of FY 2020 Q3 financial and award data submitted to the Treasury for publication on USAspending.gov, and
- The EAC's implementation and use of the Government-wide financial data standards established by the Office of Management and Budget (OMB) and Treasury.

Scope

The scope of this FY 2021 DATA Act audit is EAC's FY 2020 Q3 financial and award data submitted for publication on USAspending.gov.

The scope includes examining DATA Act information reported in EAC's FY 2020 Q3 financial and award data files listed below, as applicable:

- File A: Appropriations Account,
- File B: Object Class and Program Activity,
- File C: Award Financial,
- File D1: Award (Procurement)
- File D2: Award (Financial Assistance),
- File E: Additional Awardee Attributes, and
- File F: Sub-award Attributes

Files A, B, and C are submitted by the federal agency's internal financial system(s). Files A and B are summary-level financial data. File C is reportable award-level data. Files D1 through F contain detailed demographic information for award-level records reported in File C. Files D1 through F are submitted by external award reporting systems to Treasury's DATA Act Broker. The Senior Accountable Official for EAC is required to certify these seven data files for its agency's financial and award data to be published on USAspending.gov. Files E and F data are not applicable for EAC's FY 2020 Q3 submission.

Methodology

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Our audit was performed in accordance with the relevant DATA Act guidance and policies issued by GAO, OMB, and CIGIE, including the CIGIE FAEC *Inspectors General Guide to Compliance under the DATA Act*, dated December 4, 2020. We conducted our field work from March 26, 2021 through September 30, 2021.

To accomplish our objectives, we:

- obtained and documented our understanding of any regulatory criteria related to EAC's responsibilities to report financial and award data under the DATA Act.
- assessed internal controls over financial reporting for the DATA Act.
- reviewed and reconciled the FY 2020 Q3 summary-level data submitted by EAC for publication on USAspending.gov.

- assessed EAC’s implementation and use of the 59 data elements/standards established by OMB and Treasury.
- assessed the completeness, accuracy, timeliness, and quality of the financial and award data sampled, which included testing EAC’s submission of Files A through D2.

To test EAC’s DATA Act submission of Files A through D2, we:

- reviewed EAC’s certification and submission process.
- determined the timeliness of EAC’s submission.
- determined completeness of summary level data for Files A and B.
- determined whether File C is complete and suitable for sampling.
- selected and examined the entire population of 11 valid records in EAC’s FY 2020 Q3 certified spending data reported in File C.
- tested detailed record-level linkages for Files C and D1 and D2.
- tested detailed record-level data elements for Files C and D1 and D2 for completeness, accuracy, timeliness, and quality; and analyzed results.

For each of the required 47 data elements that should have been reported, the data element was reported in the appropriate Files A through D2, with some exceptions for completeness, accuracy and timeliness as reported in Appendix II FY 2021 EAC DATA Act FY 2020 Q3 Quality Scorecard and Appendix III FY 2021 EAC Computation of the Error Rates.

In relation to the Federal Shared Service Provider (FSSP), we

- Assessed EAC’s DATA Act reporting roles and responsibilities as documented in their service agreement with the FSSP.
- Determined whether any findings could have a significant impact on the EAC’s DATA Act submission.
- Identified corrective actions implemented by the FSSP to address reported deficiencies, if any.
- Determined whether the FSSP SAO and the EAC SAO are coordinating and communicating to ensure that:
 - FSSP has identified and resolved areas of concern brought to their attention by EAC and their IGs based on the prior DATA Act audits/submissions, if any.
 - FSSP continues to engage EAC to collaborate and address potential changes/updates to reporting requirements and DAIMS.
 - FSSP and EAC are tracking FSSP statuses for the need to upgrade systems, and/or implement new processes to comply with updated DATA Act requirements and ensure these responsibilities are reflected in their service agreements.
 - FSSP and EAC have established reporting responsibilities for FSSPs and their customers, and that the DATA Act reporting roles and responsibilities for financial, procurement, and grants, are being established and documented in their service agreement.
 - FSSP, in coordination with EAC are continuing to determine applicable data elements and identify gaps and issues (if applicable).
- Reviewed the most recent FSSP SOC report for control deficiencies related to DATA Act submissions.

In assessing EAC's controls, we:

- considered the EAC's risk profile, and documented whether EAC identified any risks associated with the controls over the DATA Act source systems and reporting;
- obtained and documented our understanding of the design of internal and information system controls as they relate to the extraction of data from the source systems and the reporting of data to the DATA Act Broker.
- determined and documented whether the SAO or designee has provided monthly or quarterly assurance (as applicable) that its agency's internal controls support the reliability and validity of the agency's summary-level and record-level data reported for publication on USAspending.gov.
- assessed and documented whether internal and information system controls as they relate to the extraction of data from the source systems and the reporting of data to the DATA Act Broker have been properly designed and implemented and are operating effectively to allow the audit team to assess audit risk and design audit procedures.

Appendix II – FY 2021 EAC DATA Act Quality Scorecard

EAC’s quality of data is defined as data that is complete, accurate, and timely, and includes statistical and non-statistical testing results. The quality scorecard calculates the quality based on weighted scores of both statistical sampling results and non-statistical testing results. For the quality scorecard, statistical testing results are valued at 60 points and non-statistical testing results are valued at 40 points, for a total of 100 points. We combined the results of the statistical sample with the results on the non-statistical testing in the below quality scorecard. The overall quality score is Moderate at 70.62.

U.S. Election Assistance Commission			Maximum Points Possible				
FY 2021 DATA Act Quality Scorecard			Without Outlays (No COVID-19 Funding)	With Outlays (COVID-19 Funding)			
	Criteria	Score			Quality Level		
Non-Statistical	Timeliness of Agency Submission	5.0	5.0	5.0			
	Completeness of Summary Level Data (Files A & B)	8.9	13.0	10.0			
	Suitability of File C for Sample Selection	8.0	13.0	10.0			
	Record-Level Linkages (Files C & D1/D2)	3.5	9.0	7.0			
	COVID-19 Outlay Testing Non-Statistical Sample	8.0	0.0	8.0			
Statistical	Completeness	9.5	15.0	15.0			
	Accuracy	18.2	30.0	30.0			
	Timeliness	9.5	15.0	15.0			
Quality Score	Moderate	70.61888889	100.0	100.0			
					Quality Level		
					Range		Level
					0.0	69.9	Lower
					70.0	84.9	Moderate
					85.0	94.9	Higher
					95.0	100	Excellent

Appendix III – FY 2021 EAC Computation of the Error Rates

We selected 11 PIID records (samples 1 to 11) and 8 FAIN records (samples 12 to 19) from File C for testing. We noted that the FAIN records were not reported in File D2. For each sample record, we tested the applicable data elements, documented the number of errors and computed the error rates (number of errors divided by the total number of data elements). Since the FAIN records were not reported in file D2, all data elements had exceptions for completeness, accuracy and timeliness. We computed the total errors and the average error rates: 36.61% incomplete, 39.31% inaccurate, and 36.61% untimely.

The following table displays the results for errors in data elements by sample record for completeness, accuracy, and timeliness.

Results of PIID and FAIN Statistical Sample Testing

Sample Record Number	Total Number DEs	Number Incomplete		Number Inaccurate		Number Untimely	
		Count	Percentage	Count	Percentage	Count	Percentage
1	46	0	0.00%	1	2.17%	0	0.00%
2	47	0	0.00%	2	4.26%	0	0.00%
3	46	0	0.00%	2	4.35%	0	0.00%
4	47	0	0.00%	1	2.13%	0	0.00%
5	46	0	0.00%	1	2.17%	0	0.00%
6	47	0	0.00%	4	8.51%	0	0.00%
7	47	0	0.00%	4	8.51%	0	0.00%
8	47	0	0.00%	4	8.51%	0	0.00%
9	47	0	0.00%	4	8.51%	0	0.00%
10	46	0	0.00%	0	0.00%	0	0.00%
11	47	0	0.00%	1	2.13%	0	0.00%
12	46	40	86.96%	40	86.96%	40	86.96%
13	46	40	86.96%	40	86.96%	40	86.96%
14	46	40	86.96%	40	86.96%	40	86.96%
15	46	40	86.96%	40	86.96%	40	86.96%
16	46	40	86.96%	40	86.96%	40	86.96%
17	46	40	86.96%	40	86.96%	40	86.96%
18	46	40	86.96%	40	86.96%	40	86.96%
19	46	40	86.96%	40	86.96%	40	86.96%
Total Errors		320		344		320	
Error Rate		36.61%		39.31%		36.61%	

Appendix IV – FY 2021 EAC Data Element Analysis

This FY 2021 EAC Data Element Analysis depicts our test results and the associated error rates by data element, as applicable, for the sampled transactional testing for File D, which consisted of Files D1 and D2. The analysis includes the results for completeness, accuracy and timeliness in descending order by accuracy error rate percentage (non-projected)². EAC did not report the required File D2 data.

DAIMS Element No.	Data Element Name	A Accuracy	C Completeness	T Timeliness
30	Primary Place of Performance Address	42%	42%	42%
31	Primary Place of Performance Congressional District	42%	42%	42%
26	Period of Performance Start Date	42%	42%	42%
1	Awardee/Recipient Legal Entity Name	42%	42%	42%
2	Awardee/Recipient Unique Identifier	42%	42%	42%
3	Ultimate Parent Unique Identifier	42%	42%	42%
4	Ultimate Parent Legal Entity Name	42%	42%	42%
5	Legal Entity Address	42%	42%	42%
6	Legal Entity Congressional District	42%	42%	42%
7	Legal Entity Country Code	42%	42%	42%
8	Legal Entity Country Name	42%	42%	42%
11	Amount of Award	42%	42%	42%
12	Non-Federal Funding Amount	0%	0%	0%
13	Federal Action Obligation	42%	42%	42%
14	Current Total Value of Award	26%	0%	0%
16	Award Type	26%	0%	0%
19	Catalog of Federal Domestic Assistance (CFDA) Number	42%	42%	42%
20	Catalog of Federal Domestic Assistance (CFDA) Title	42%	42%	42%
22	Award Description	42%	42%	42%
23	Award Modification / Amendment Number	42%	42%	42%
25	Action Date	0%	0%	0%
27	Period of Performance Current End Date	42%	42%	42%
32	Primary Place of Performance Country Code	63%	42%	42%
33	Primary Place of Performance Country Name	42%	42%	42%
34	Award ID Number (PIID/FAIN)	0%	0%	0%
35	Record Type	0%	0%	0%
36	Action Type	68%	42%	42%

² For each data element, we divided the number of exceptions by the total sample count for the relevant files to obtain the percentage error rate for that data element.

DAIMS Element No.	Data Element Name	A Accuracy	C Completeness	T Timeliness
37	Business Types	68%	42%	42%
38	Funding Agency Name	42%	42%	42%
39	Funding Agency Code	42%	42%	42%
40	Funding Sub Tier Agency Name	42%	42%	42%
41	Funding Sub Tier Agency Code	42%	42%	42%
42	Funding Office Name	42%	42%	42%
43	Funding Office Code	42%	42%	42%
44	Awarding Agency Name	42%	42%	42%
45	Awarding Agency Code	42%	42%	42%
46	Awarding Sub Tier Agency Name	42%	42%	42%
47	Awarding Sub Tier Agency Code	42%	42%	42%
48	Awarding Office Name	42%	42%	42%
49	Awarding Office Code	42%	42%	42%
17	NAICS Code	42%	42%	42%
18	NAICS Description	42%	42%	42%
15	Potential Total Value of Award	42%	42%	42%
24	Parent Award ID Number	42%	42%	42%
28	Period of Performance Potential End Date	42%	42%	42%
29	Ordering Period End Date	42%	42%	42%
50	Object Class	0%	0%	0%
51	Appropriations Account	0%	0%	0%
53	Obligation	0%	0%	0%
56	Program Activity	0%	0%	0%
163	National Interest Action	0%	0%	0%
430	Disaster Emergency Fund Code	0%	0%	0%

Appendix V – FY 2021 and FY 2019 EAC Comparative Results Table

This table below identifies the error rate by data element from the FY 2021 and FY 2019 audit results. The information is being provided for illustrative purposes only and may not necessarily be indicative of actual percent change based on differences in testing procedures such as population size, sample methodology, quarter tested, file tested, and changes to data definition standards.

EAC Comparative Results for Data Elements Based on Accuracy Error Rates in Descending Order³

DAIMS Element No	Data Element Name	2021 Error Rate	2019 Error Rate	% Change
30	Primary Place of Performance Address	68%	0%	68%
31	Primary Place of Performance Congressional District	68%	0%	68%
1	Awardee/Recipient Legal Entity Name	42%	0%	42%
2	Awardee/Recipient Unique Identifier	42%	0%	42%
3	Ultimate Parent Unique Identifier	42%	0%	42%
4	Ultimate Parent Legal Entity Name	42%	0%	42%
5	Legal Entity Address	42%	0%	42%
6	Legal Entity Congressional District	42%	0%	42%
7	Legal Entity Country Code	42%	0%	42%
8	Legal Entity Country Name	42%	0%	42%
11	Amount of Award	42%	0%	42%
12	Non-Federal Funding Amount	42%	0%	42%
13	Federal Action Obligation	42%	0%	42%
14	Current Total Value of Award	42%	0%	42%
16	Award Type	42%	0%	42%
19	Catalog of Federal Domestic Assistance (CFDA) Number	42%	0%	42%
20	Catalog of Federal Domestic Assistance (CFDA) Title	42%	0%	42%
22	Award Description	42%	0%	42%
23	Award Modification / Amendment Number	42%	0%	42%
32	Primary Place of Performance Country Code	42%	0%	42%
33	Primary Place of Performance Country Name	42%	0%	42%
34	Award ID Number (PIID/FAIN)	42%	0%	42%
35	Record Type	42%	0%	42%
36	Action Type	42%	0%	42%
37	Business Types	42%	0%	42%
38	Funding Agency Name	42%	0%	42%
39	Funding Agency Code	42%	0%	42%
40	Funding Sub Tier Agency Name	42%	0%	42%
41	Funding Sub Tier Agency Code	42%	0%	42%
42	Funding Office Name	42%	0%	42%
43	Funding Office Code	42%	0%	42%

³ For each FY and data element, we divided the number of exceptions by the total sample count for the relevant files to obtain the percentage error rate for that data element.

DAIMS Element No	Data Element Name	2021 Error Rate	2019 Error Rate	% Change
44	Awarding Agency Name	42%	0%	42%
45	Awarding Agency Code	42%	0%	42%
46	Awarding Sub Tier Agency Name	42%	0%	42%
47	Awarding Sub Tier Agency Code	42%	0%	42%
48	Awarding Office Name	42%	0%	42%
49	Awarding Office Code	42%	0%	42%
17	NAICS Code	26%	0%	26%
18	NAICS Description	26%	0%	26%
26	Period of Performance Start Date	63%	37%	26%
25	Action Date	42%	33%	9%
27	Period of Performance Current End Date	42%	33%	9%
15	Potential Total Value of Award	0%	0%	0%
24	Parent Award ID Number	0%	0%	0%
28	Period of Performance Potential End Date	0%	0%	0%
29	Ordering Period End Date	0%	0%	0%
50	Object Class	0%	0%	0%
51	Appropriations Account	0%	0%	0%
53	Obligation	0%	0%	0%
54	Unobligated Balance	0%	0%	0%
56	Program Activity	0%	0%	0%
57	Outlay (Gross Outlay Amount By Award CPE)	0%	0%	0%
163	National Interest Action (No. 58)	0%	0%	0%
430	Disaster Emergency Fund Code (No. 59)	0%	0%	0%

Appendix VI – Management’s Response



U.S. ELECTION ASSISTANCE COMMISSION
633 3rd St. NW, Suite 200
Washington, DC 20001

November 2, 2021

EAC Management Response:

The EAC acknowledges the findings regarding the timeliness of the grants data submissions. The EAC experienced a high volume of vacancies in key positions e.g. Grants Director, Executive Director, General Counsel, Chief Financial Officer, etc. along with a ten year period of not administering grant funds. The combination of these factors contributed to the oversight of not reporting as required. EAC staff became aware of the issue when the former Grants Director resigned and informed the former Executive Director that the data had not been entered due to the retirement of the Chief Financial Officer.

With the hiring of the Grants Manager the EAC was able to activate access to the Data Broker to transmit grant data by September 1, 2020, including the CARES awards. The EAC also developed a DATA Act guide in the event of turnover so there would be guidance for any future staff to reference.

The biggest impact on the EAC’s compliance with this requirement will follow the onboarding of the Department of Health and Human Services’ (HHS) GrantSolutions services in FY22. The EAC will be able to extract complete, accurate and timely data from the GrantSolutions system in the required format for upload on a monthly basis as required. This will eliminate manual tracking of relevant award actions each month and manual creation of a spreadsheet with the 56 data elements.

Additionally, the EAC acknowledges the findings regarding the procurement data and will work with the Bureau of Fiscal Service (BFS) to resolve these issues moving forward. BFS enters the data elements on behalf of the EAC. The EAC management will work closely with BFS to develop policies and procedures to ensure that data is entered properly. Also, the EAC will ensure that the system BFS is using captures all data updates when entering award information.

Mona Harrington
Executive Director

Appendix VII – Glossary of Abbreviations and Acronyms

CIGIE	The Council of the Inspectors General on Integrity and Efficiency
COVID-19	Coronavirus Disease 2019
DAIMS	DATA Act Information Model Schema
DATA Act	The Digital Accountability and Transparency Act of 2014
Data elements	Data definition standards
EAC	U.S. Election Assistance Commission
FABS	Financial Assistance Broker Submission
FAEC	Federal Audit Executive Council
FAIN	Federal Award Identification Number
FAR	Federal Acquisition Regulations
FFATA	Federal Funding Accountability and Transparency Act of 2006
FPDS-NG	Federal Procurement Data System - Next Generation
FSRS	Subaward Reporting Systems
FSSP	Federal Shared Services Provider
FY	Fiscal Year
GAO	Government Accountability Office
GTAS	Government-wide Treasury Account Symbol Adjusted Trial Balance System
IDD	Interface Definition Document
NAICS	North American Industry Classification System
OIG	Office of Inspector General
OMB	Office of Management and Budget
OMB Circular No. A-11	OMB Circular No. A-11, Preparation, Submission and Execution of the Budget
PIID	Procurement Instrument Identifier
RSS	Reporting Submission Specification
SAM	System for Award Management
SAO	Senior Accountable Official
SF-133	Standard Form - 133 Report on Budget Execution and Budgetary Resources
SOC	Service Organization Control
TAS	Treasury Account Symbols
Treasury	The United States Department of the Treasury
URI	Unique Record Identifier

OIG's Mission

Prevent fraud, waste, and abuse; promote economy and efficiency in EAC programs; and support the mission of the EAC by reporting on current performance and accountability and by fostering sound program management to help ensure effective government operations.

Retrieve OIG reports on the OIG website, <https://www.eac.gov/inspector-general/>

Request copies by e-mail to: eacoig@eac.gov

Send mail orders to:

**Obtain Copies
of OIG Reports**

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

To order by phone: Voice: 1-866-552-0004

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

By mail :

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

By e-mail:

eacoig@eac.gov

OIG Hotline

866-552-0004 (toll free)

On-line
Complaint Form

<https://www.eac.gov/inspector-general/file-a-complaint/>

