



**U.S. ELECTION ASSISTANCE COMMISSION**  
1201 New York Ave. NW – Suite 300  
Washington, DC 20005

**U.S. Election Assistance Commission (EAC)  
Funding Advisory Opinion  
FA0-09-005**

**Date Issued:** May 5, 2010

**Requestor:** Montana Secretary of State (AOR-09-005)

**Question:** May Montana (state) use Help America Vote Act (HAVA) Section 101 funds for expenses related to post election audits for elections with federal races on the ballot?

**Answer:** EAC finds that expenses related to post election audits for elections with federal races on the ballot are an allowable expenditure using Section 101 funds.

**Discussion:**

A cost is allowable if it meets the criteria for authorized expenditures specified in the applicable statute and cost principles. Here, the state is seeking to reimburse the county for expenses related to post election audits, which will be limited to state and county personnel costs, minimal postage, and supply costs. Post election audits may be considered an improvement to federal elections because they provide an additional tool for election officials to conduct review and verification of Election Day vote counts and totals during the post election process. Therefore, expenses related to a post election audit of a federal election are an allowable cost pursuant to HAVA Section 101(b)(1)(B). Furthermore, EAC finds that Section 251 funds can be used for this purpose as an improvement to the administration of federal elections.