



**U.S. ELECTION ASSISTANCE
COMMISSION
OFFICE OF INSPECTOR GENERAL**

FINAL REPORT:

**Administration of Payments Received
Under the Help America Vote Act by the
Louisiana Secretary of State's Election
Division**

JUNE 18, 2003 THROUGH DECEMBER 31, 2009

**Report No.
E-HP-LA-03-10
January 2011**



U.S. ELECTION ASSISTANCE COMMISSION
OFFICE OF INSPECTOR GENERAL
1201 New York Ave. NW - Suite 300
Washington, DC 20005

January 28, 2011

Memorandum

To: Thomas Wilkey
Executive Director

From: Curtis W. Crider *Curtis W. Crider*
Inspector General

Subject: Final Audit Report - Administration of Payments Received Under the Help America
Vote Act by the Louisiana Secretary of State's Election Division
(Assignment Number E-HP-LA-03-10)

We contracted with the independent certified public accounting firm of Clifton Gunderson LLP (Clifton Gunderson) to audit the administration of payments received under the Help America Vote Act (HAVA) by the Louisiana Secretary of State's Election Division (SOS). The contract required that the audit be done in accordance with U.S. generally accepted government auditing standards. Clifton Gunderson is responsible for the attached auditor's report and the conclusions expressed therein.

In its audit of the SOS, Clifton Gunderson concluded that, except for strengthening internal controls related to expenditures of HAVA funds to ensure state and federal guidelines are followed, maintaining comprehensive equipment inventories, and improving the security over equipment, the audit concluded that the SOS generally accounted for and expended HAVA funds in accordance with the HAVA requirements and complied with the financial management requirements established by the U.S. Election Assistance Commission. The SOS also complied with section 251 requirements.

In its September 29, 2010 response to the draft report (Appendix A-1), the SOS generally agreed with the report's findings and recommendations, and provided corrective action. They disputed the finding related to property security, which they believed to be adequate. Also, we have included in the report the EAC response to the draft report (Appendix A-2), dated October 28, 2010, which indicated that the EAC would work with the Louisiana SOS to ensure appropriate corrective action.

We would appreciate being kept informed of the actions taken on our recommendations as we will track the status of their implementation. Please respond in writing to the finding and recommendation included in this report by March 28, 2011. Your response should include information on actions taken or planned, targeted completion dates, and titles of officials responsible for implementation.

The legislation, as amended, creating the Office of Inspector General (5 U.S.C. § App.3) requires semiannual reporting to Congress on all audit reports issued, actions taken to implement audit recommendations, and recommendations that have not been implemented. Therefore, this report will be included in our next semiannual report to Congress.

If you have any questions regarding this report, please call me at (202) 566-3125.

PERFORMANCE AUDIT REPORT
ADMINISTRATION OF PAYMENTS RECEIVED
UNDER THE
HELP AMERICA VOTE ACT
BY THE
STATE OF LOUISIANA

June 18, 2003 Through December 31, 2009

UNITED STATES
ELECTION ASSISTANCE COMMISSION

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**U.S. Election Assistance Commission
Performance Audit of the Administration of Payments Received Under the
Help America Vote Act by the State of Louisiana**

EXECUTIVE SUMMARY

Clifton Gunderson LLP was engaged by the U.S. Election Assistance Commission (EAC or the Commission) Office of Inspector General to conduct a performance audit of the Louisiana Secretary of State (SOS) for the period June 18, 2003 through December 31, 2009 to determine whether the SOS used payments authorized by Sections 101, 102, and 251 of the Help America Vote Act of 2002 (HAVA or the Act) in accordance with HAVA and applicable requirements; accurately and properly accounted for program income and property purchased with HAVA payments; and met HAVA requirements for Section 251 funds for an election fund and for a matching contribution. We did not include a determination of whether the SOS and its subgrantees met the requirements for maintenance of a base level of state outlays because the Commission is reviewing its guidance on the applicability of the maintenance of a base level of state outlays to the SOS's subgrantees.

In addition, the Commission requires states to comply with certain financial management requirements, specifically:

- Comply with the *Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments* (also known as the "Common Rule") as published in the Code of Federal Regulations 41 CFR 105-71.
- Expend payments in accordance with cost principles for establishing the allowance or disallowance of certain items of cost for federal participation issued by the Office of Management and Budget (OMB) in Circular A-87.
- Submit detailed annual financial reports on the use of Title I and Title II payments.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives. Because of inherent limitations, a study and evaluation made for the limited purposes of our review would not necessarily disclose all weaknesses in administering HAVA payments.

Our audit concluded that the SOS generally accounted for and expended HAVA funds in accordance with the requirements mentioned above for the period from June 18, 2003, through December 31, 2009. We identified, however, the following findings and recommendations needing SOS's management attention:

- Internal control relating to the expenditures of HAVA funds needs to be strengthened to ensure that federal and state guidelines are followed.
- Controls over equipment purchased with HAVA funds need to be strengthened to ensure that all equipment is listed in the inventory records at both the state and parish level, the listed equipment has the correct identifying information, and the property is properly secured.

We have included in this report as Appendix A-1, the SOS management's formal responses on September 29, 2010, to the findings and recommendations. Although we have included management's written responses to our findings and recommendations, such responses have not been subjected to the audit procedures and, accordingly, we do not provide any form of assurance on the appropriateness of the responses or the effectiveness of the corrective actions described therein.

BACKGROUND

HAVA created the Commission to assist states and insular areas with the improvement of the administration of federal elections and to provide funds to states to help implement these improvements. HAVA authorizes payments to states under Titles I and II, as follows:

- Title I, Section 101 payments are for activities such as complying with Title III of HAVA for uniform and nondiscriminatory election technology and administration requirements, improving the administration of elections for federal office, educating voters, training election officials and poll workers, and developing a state plan for requirements payments.
- Title I, Section 102 payments are available only for the replacement of punch card and lever action voting systems.
- Title II, Section 251 requirements payments are for complying with Title III requirements for voting system equipment; and for addressing provisional voting, voting information, statewide voter registration lists, and voters who register by mail.

Title II also requires that states must:

- Have appropriated funds "equal to 5 percent of the total amount to be spent for such activities [activities for which requirements payments are made]." [Section 253(b)(5)].
- "Maintain the expenditures of the state for activities funded by the [requirements] payment at a level that is not less than the level of such expenditures maintained by the state for the fiscal year ending prior to November 2000." [Section 254 (a)(7)].
- Establish an election fund for amounts appropriated by the state "for carrying out the activities for which the requirements payment is made," for the Federal requirements payments received, for "such other amounts as may be appropriated under law," and for "interest earned on deposits of the fund." [Section 254 (b)(1)].

AUDIT OBJECTIVES

The objectives of our audit were to determine whether the Louisiana SOS:

1. Used payments authorized by Sections 101, 102, and 251 of HAVA in accordance with HAVA and applicable requirements;
2. Accurately and properly accounted for property purchased with HAVA payments and for program income;

3. Met HAVA requirements for Section 251 funds for an election fund and for a matching contribution. We did not determine whether the SOS met the requirement for maintenance of a base level of state outlays, because the Commission is reviewing its guidance on the applicability of the maintenance of a base level of state outlays to subgrantees of the SOS.

In addition, to accounting for HAVA payments, the Act requires states to maintain records that are consistent with sound accounting principles that fully disclose the amount and disposition of the payments, that identify the project costs financed with the payments and other sources, and that will facilitate an effective audit. The Commission requires states receiving HAVA funds to comply with certain financial management requirements, specifically:

1. Comply with the *Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments* (also known as the "Common Rule") as published in the Code of Federal Regulations at 41 CFR 105-71.
2. Expend payments in accordance with cost principles for establishing the allowance or disallowance of certain items of cost for federal participation issued by the OMB.
3. Submit detailed annual financial reports on the use of Title I and Title II payments.¹

¹ EAC requires states to submit annual reports on the expenditure of HAVA Sections 101, 102, and 251 funds. Through December 31, 2009, for Sections 101 and 102, reports were due on February 28 for the activities of the previous calendar year, and, for Section 251, reports were due by March 30 for the activities of the previous fiscal year ending on September 30. Beginning in calendar year 2009, all reports will be effective as of September 30, 2009 for the fiscal year ended that date and will be due by December 31, and 20XX.

SCOPE AND METHODOLOGY

We audited the HAVA funds received and disbursed by the SOS from June 18, 2003, through December 31, 2009, (79-month period) as shown in the following table:

| TYPE OF PAYMENT | FUNDS RECEIVED | | | | | FUNDS DISBURSED | DATA AS OF |
|-----------------|---------------------|----------------|--------------------|--------------------|---------------------|---------------------|------------|
| | EAC PAYMENT | PROGRAM INCOME | STATE MATCH | INTEREST EARNED | TOTAL AVAILABLE | | |
| Section 101 | \$4,911,421 | \$ 0 | \$ 0 | \$903,743 | \$5,815,164 | \$1,768,796 | 12/31/2009 |
| Section 102 | 7,351,684 | 0 | 0 | 193,790 | 7,545,474 | 7,545,473 | 12/31/2009 |
| Section 251 | 36,788,515 | 0 | 5,647,758 | 3,526,132 | 45,962,405 | 41,359,543 | 12/31/2009 |
| Total | <u>\$49,051,620</u> | <u>\$ 0</u> | <u>\$5,647,758</u> | <u>\$4,623,665</u> | <u>\$59,323,043</u> | <u>\$50,673,813</u> | 12/31/2009 |

Our audit methodology is set forth in Appendix B.

AUDIT RESULTS

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives. Because of inherent limitations, a study and evaluation made for the limited purposes of our review would not necessarily disclose all weaknesses in administering HAVA payments.

Our audit concluded that the SOS generally accounted for and expended HAVA funds in accordance with the requirements mentioned above. We identified, however, findings and recommendations needing SOS's management attention, as described below. The SOS has taken action on or is working to resolve the exceptions described below as set forth in Appendix A-1:

I. Internal Control Deficiencies

Several internal controls over HAVA expenditures were designed improperly or were ineffective. Although the costs identified were allowable under the HAVA program, the state is not complying with its policies and procedures. We noted the following control weaknesses related to expenditures:

- Fuel was purchased for a rental van using the pre-paid fuel option rather than using a fuel card or state run pumps, without prior approval in the form of a purchase request.
- Changes to the timesheets were not initialed by the employee or supervisor. Additionally, the procedures for changing time already reported do not provide proper cut off between pay periods.
- One employee's travel expenditure authorization form was not dated.

Recommendations:

We recommend that the SOS take the following actions:

- 1) Ensure purchasing guidelines for fuel are followed.
- 2) Require employees whose timesheets are changed to initial the correction and for supervisor to approve the change.
- 3) Ensure that the state follows its Travel Policy and Procurement Procedures in approving travel authorizations.

SOS's Response:

FUEL PURCHASES:

In accordance with the Louisiana Travel Guide pre-paid fuel options are only allowed when the traveler can document that the pre-purchased amount was necessary and the amount charged by the rental company is reasonable in relation to local gasoline cost. The NFR cites one instance in which an employee used the pre-paid fuel option in violation of state travel regulations.

On June 8, 2010, the Department of State emailed to all employees the Procedures for Renting Vehicles advising them of supplemental procedures that must be followed when procuring gasoline for rented motor vehicles. In addition, these procedures were placed on the Department's intranet available to all employees. These procedures require that temporary fuel cards be obtained from the Department's Fleet Manager to be used when purchasing fuel for rented motor vehicle.

EMPLOYEE TIMESHEETS:

The Department's time and attendance procedures have been revised to require that all changes to time and attendance sheets be initialed by both the employee and the supervisor. All employees and timekeepers have been notified of the requirement.

EMPLOYEE TRAVEL EXPENDITURE AUTHORIZATION:

The Department's procedures require dates on all travel authorization forms. All employees have been reminded of the requirements for completing travel authorizations and the Accounting staff has been instructed to ensure that travel authorization forms include all required information.

II. Property Management

At each of the six parishes we visited, we selected a random sample of the HAVA funded equipment to verify its existence. At four parishes we were unable to locate all of items in our test groups as follows:

- One laptop computer and one AVC Touchscreen machine were not located.
- Seven items could not be located, because the inventory of equipment items at headquarters does not have unique location codes to identify the specific department or location within headquarters.
- One AVC Touchscreen machine was not located in the warehouse and was later found in another parish without a record of move sheet.
- One laptop computer was not located in a Registrar of Voters office.

Further, we were informed that two stolen HAVA funded laptop computers were reported to the police as required; however, we were not provided any police reports to support the theft. The stolen property was properly removed from the inventory listing, and the SOS Election Office replaced the stolen laptops with state purchased laptop computers, which were not included on the inventory listing.

The SOS' office staff explained that our testing was taking place during an election cycle when machines are frequently moved around from parish to parish. Since the inventory system is maintained centrally in Baton Rouge by the SOS, the move sheets which indicate the current location of the items had not been entered into the system. CG also discovered that some location codes are not unique to one site. A location code may encompass multiple buildings or rooms within a site. For example, East Baton Rouge includes the central office, which has multiple offices/locations at the site. Some of difficulty finding equipment may have been due to a location code not being specific enough to a building or room at a site.

In our visits, we examined physical access to the warehouses. Overall, we noted that security at the warehouses is minimal. Access doors are locked and bolted with only warehouse personnel having access. However, there are no standard security procedures consistently practiced among the parishes such as visitor logs, cameras or alarms.

The *Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments 41 CFR § 105-71.132*, referred to as the Common Rule, states:

- (d)(1) property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds the title, the acquisition date, cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (f) in the event a grantee or subgrantee is provided federally-owned equipment:
 - (2) Grantees or subgrantees will manage the equipment in accordance with Federal agency rules and procedures, and submit an annual inventory listing.
- (d)((3) a control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss damage or theft shall be investigated.

Recommendations:

We recommend that the SOS take the following actions:

- 1) Require staff of the SOS to conduct a periodic physical inventory (quarterly, bi-annually or annually, whichever is appropriate) of all HAVA-funded equipment in the possession of the parishes and use the documented results to correct its property records.
- 2) Add additional or unique identifying location codes for all areas within a parish.
- 3) Ensure warehouse staff is aware and trained on documentation requirements for moving equipment.
- 4) Ensure that the property management records of the parishes have at least the minimum information required in the Common Rule.
- 5) Strengthen security at the warehouses.

SOS's Response:

The SOS was in general agreement with the recommendations and provided corrective actions as noted below and in the response in Appendix A-1. However, they disputed the finding and recommendation regarding the security issues.

INVENTORY LISTINGS:

- Additional location codes will be added to the inventory listings to enable better tracking of equipment Inventory.
- Property records have been adjusted to properly account for equipment that was relocated, either within the parishes or between parishes.
- The replacement laptop computers were added to the inventory listing.
- Clerical errors noted in the inventory observation have been corrected.

EQUIPMENT SECURITY

The SOS disputed the recommendation regarding the security issues, and believes that their procedures are adequate. They provided a memorandum regarding the steps being taken to improve overall security of the voting equipment in the warehouse, which is included in Appendix A-1.

Auditor Response:

Since most of the issues locating equipment dealt with incorrect location codes or timing of move sheet entries, we encourage the SOS to continue with the plan to add and utilize additional or unique identifying location codes and update Protégé timely whenever equipment is moved. Although the memorandum discussing security practices states that some warehouses have tight security, our observations at the warehouses we visited did not reflect these measures. We encourage the SOS to work toward implementing tighter security controls at all of the warehouses as discussed in the memorandum.

We provided a draft of our report to the appropriate individuals of the Louisiana SOS and the Commission. We considered any comments received prior to finalizing this report.

The draft report was provided to the Executive Director of the EAC for review and comment. The EAC generally agreed with the report's reviews and recommendations, and stated that they would work with the SOS to ensure corrective action. The EAC's complete response is included as Appendix A-2.

CG performed its work between January 5, 2010 and January 29, 2010.

Clifton Henderson LLP

Calverton, Maryland
June 18, 2010

**LOUISIANA DEPARTMENT OF STATE
RESPONSE TO
U. S. ELECTION ASSISTANCE COMMISSION
HELP AMERICA VOTE ACT
PERFORMANCE AUDIT REPORT**

INTERNAL CONTROL DEFICIENCIES

FUEL PURCHASES:

The Department of State has developed “Vehicle Leasing Procedures” which include supplemental procedures that must be followed when leasing a vehicle. These procedures include guidelines for procuring gasoline for leased vehicles. The Department placed these procedures on the Department’s intranet site (LASOSNet) which is available to all Department employees. In addition, the Department emailed copies of these procedures to all employees on June 8, 2010. These procedures require that temporary fuel cards be obtained from the Department’s Fleet Manager and will be used when purchasing fuel for a leased vehicle.

EMPLOYEE TIMESHEETS:

The Department’s time and attendance procedures for employees paid with federal funds were revised to require that both the employee and the supervisor initial all changes to time and attendance sheets. Also, timekeepers were notified of this requirement.

EMPLOYEE TRAVEL EXPENDITURE AUTHORIZATION:

The Department’s procedures require dates on all travel authorization forms. All employees were reminded of the requirements for completing travel authorizations and the Accounting staff has been instructed to ensure that travel authorization forms include all required information.

PROPERTY MANAGEMENT

ANNUAL PHYSICAL INVENTORY:

The State of Louisiana requires the Department of State to conduct an annual physical inventory of all moveable property valued at \$1,000 or more. As such, the Department’s property manager visits each location every year to conduct inventory. The last annual property inventory was completed and certified on May 28, 2010. The Department’s Property Manager also periodically conducts inventory checks of sensitive equipment listed on the internal property database and has recently completed an inventory of all federally funded equipment.

PROPERTY RECORDS DOCUMENTATION:

Property Records

In the State of Louisiana, the Louisiana Property Assistance Agency (LPAA) is responsible for the control and disposition of all state moveable property. According to LAC 34:307(A), all items of moveable property having an “original” acquisition cost, when first purchased by the

State of Louisiana, of \$1,000 or more must be placed on the statewide asset management system, Protégé.

All moveable property listed in Protégé as an active asset is reported as existing equipment and is in working order. Immediately upon notification that equipment is no longer in good working order or if equipment has been replaced or disposed of, the property manager is required to remove such equipment from the active assets listing. As such, by virtue of equipment being reported as an active asset, its condition is recorded as in good working order. Further, federally funded equipment is flagged in Protégé as a federal asset to be used only for qualifying activities. Thus, the requirement to report the use and condition of equipment is met via the appropriate use of the state's asset management system.

With regard to specific location, the Department of State did not have specific location codes for clerk of court and registrar of voters offices that had more than one office but rather, equipment was assigned to the main office. During the Department's annual inventory certification, each site is visited and all equipment in every location is inventoried. However, based on the audit recommendations, the Department is establishing new location codes for each branch office and all equipment, which is permanently designated to a branch office, will be reported under the appropriate location code. Additional location codes will also be established to provide more specific and detailed locations for the various sections within the main office. These changes will enable better tracking of equipment inventory.

Inventory Observations and Discrepancies:

All Department employees have been given move/transfer sheets and trained on documentation requirements. However, based on the auditor's recommendation, all employees have been reminded of their responsibilities relating to moving and transferring equipment.

Regarding the inventory discrepancies cited in the audit report, it should be noted that the HAVA inventory list was prepared in advance of the actual inventory inspection dates for the auditors to allow them time to review the listing and select their sample prior to visiting each location. Because the audit was taking place during a busy election cycle, equipment was being moved as necessary to meet election-related demands. These moves were documented on Departmental move sheets and were then recorded in Maintenance Connection that generates an asset change report to the property manager each Monday. The property manager then records changes in Protégé. Because of timing issues involved with recording changes in Protégé, the HAVA inventory listing did not necessarily reflect the most updated information in cases where asset locations changed after the listing was printed. In such instances, move sheets were provided to the auditors to document the exact current location of the inventory items and, in some cases, equipment was brought into the office for inspection prior to the end of the audit. In addition, clerical errors in location coding were made and have since been corrected.

Stolen Laptops

The Department of State did report the two incidents of stolen equipment to the police and obtained police reports on both thefts. In both instances, the Department filed a claim with the State Office of Risk Management and insurance proceeds were used to purchase replacement laptops. These laptops have been added to the federal equipment listing. The police reports

were on file with the Department's Loss Prevention Officer and were provided to the auditors after they left the audit site.

SECURITY:

The warehouse staff controls access to the voting machine warehouse. We do not have "visitors" to these locations. However, during election cycles, we do have clerk of court officials, parish board of election supervisor members, and candidate representatives that may be on site for machine inspections prior to an election, sealing of the machines prior to an election, and unsealing of the voting machines and the final tabulation of results. We use a "visitor control log" at each site for access control to identify these officials and visitors.

The Department leases all voting machine warehouses in Louisiana. In 2008, the Department developed a monitored burglary and fire alarm security system standard for the warehouse bid application; therefore, all future voting machine warehouse leases will require monitored burglary and fire alarm security systems. We now have six parishes with burglary and fire alarm security systems in the voting machine warehouses that are monitored 24 hours a day.

We also worked with the Elections Division on a new model layout or footprint for warehouses that made them much more resistant to attack. We developed guidelines for locking hardware to better secure the sites and to create a master locking system for better key control. At some sites, employees installed interior barriers and bars for doors to make them more resistant to attack.



EAC RESPONSE TO THE DRAFT AUDIT:

OIG Performance Audit Report on the Administration of Payments Received Under the Help America Vote Act by the State of Louisiana, for the Period June 18, 2003 Through December 31, 2009.

October 28, 2010

MEMORANDUM

To: Curtis Crider
Inspector General

From: Thomas Wilkey
Executive Director

Subject: Draft Performance Audit Report – “Administration of Payments Received Under the Help America Vote Act by the State of Louisiana”.

Thank you for this opportunity to review and respond to the draft audit report for Louisiana.

The Election Assistance Commission (EAC) generally concurs with the results of the review and recommendations. The EAC will work with the Louisiana Secretary of State to ensure appropriate corrective action.

AUDIT METHODOLOGY

Our audit methodology included:

- Assessing audit risk and significance within the context of the audit objectives.
- Obtaining an understanding of internal control that is significant to the administration of the HAVA funds.
- Understanding relevant information systems controls as applicable.
- Identifying sources of evidence and the amount and type of evidence required.
- Determining whether other auditors have conducted, or are conducting, audits of the program that could be relevant to the audit objectives.

To implement our audit methodology, below are some of the audit procedures we performed:

- Interviewed appropriate SOS employees about the organization and operations of the HAVA program.
- Reviewed prior single audit report and other reviews related to the state's financial management systems and the HAVA program for the last 2 years.
- Reviewed policies, procedures and regulations for the SOS's management and accounting systems as they relate to the administration of HAVA programs.
- Analyzed the inventory lists of equipment purchased with HAVA funds.
- Tested major purchases and supporting documentation.
- Tested randomly sampled payments made with the HAVA funds.
- Verified support for reimbursements to local governments (counties, cities, and municipalities).
- Reviewed certain state laws that impacted the election fund.
- Examined appropriations and expenditure reports for state funds used to maintain the level of expenses for elections at least equal to the amount expended in fiscal year 2000 and to meet the five percent matching requirement for section 251 requirements payments.
- Evaluated compliance with the requirements for accumulating financial information reported to the Commission on the Financial Status Reports, Form SF-269, accounting for property, purchasing HAVA related goods and services, and accounting for salaries.
- Verified the establishment and maintenance of an election fund.

- Conducted site visits of selected parishes to perform the following:
 - Observe equipment purchased with HAVA funds for proper accounting and safeguarding
 - Ensure compliance with HAVA and the Uniform Administrative Requirements for Grants and Cooperative Agreement with State and Local Governments, 41 CFR § 105-71.

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