



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

FINAL REPORT:

**2008 Election Data Collection Grant Program
Award number: 08-EDC-800166
State of Minnesota**

MAY 27, 2008 THROUGH JUNE 30, 2010

**Report No.
E-GR-MN-04-12
September 2013**



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

Memorandum

September 12, 2013

To: Alice Miller
Acting Executive Director

From: Curtis W. Crider
Inspector General

Subject: Final Performance Audit Report – 2008 Election Data Collection Grant
Program Award Number: 08-EDC-800166, State of Minnesota
(Assignment Number E-GR-MN-04-12)

We contracted with the independent certified public accounting firm of McBride, Lock & Associates to conduct the subject audit. The objectives of the audit were to identify costs claimed in the Grant's Financial Status Reports that were not allocable, allowable, reasonable, and in conformity with United States Election Assistance Commission's award terms and conditions and applicable Federal grant requirements.

In its audit, McBride, Lock & Associates concluded that the Minnesota Secretary of State (SOS) generally accounted for and expended the Election Data Collection grant funds in accordance with applicable requirements for the period from May 27, 2008 through June 30, 2010. However the following exceptions were identified;

- The SOS's inventory listings did not conform to the requirements of 41 C.F.R. 105-71.132 (d)(1), (the Common Rule). Various categories of required information were missing from the listings, including location and use and condition of property.
- The SOS charged \$31,415 in personnel expenses to the Grant which were not supported by adequate documentation.
- The SOS lacks complete, documented departmental internal control policies.

In its August 26, 2013 response to the draft report (Attachment A-1), the SOS provided comments to the findings and corrective actions, as applicable, to address the recommendations. The SOS did not agree with the finding related to unsupported payroll costs or the related questioned costs of \$31,145.

In the report McBride, Lock & Associates summarized the SOS's response to the recommendations, as well as their comments on the responses after the recommendations. Also included in the report is the EAC response to the draft report (Appendix A-2), dated August 12, 2013, which indicated that the EAC would work with the SOS to ensure 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 November 13, 2013. Your response should include information on actions taken or planned, targeted completion dates, and titles of officials responsible for implementation.

To fulfill our responsibilities under Government Auditing Standards, the Office of Inspector General:

- Reviewed McBride, Lock & Associates' approach and planning of the audit;
- Evaluated the qualifications and independence of the auditors;
- Monitored the progress of the audit at key points;
- Reviewed the audit report, prepared by McBride, Lock & Associates to ensure compliance with Government Auditing Standards; and
- Coordinated issuance of the audit report.

McBride, Lock & Associates is responsible for the attached auditor's report and the conclusions expressed in the report. We do not express any opinion on the conclusions presented in McBride, Lock & Associates audit report.

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented.

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

Attachment

cc: Director of Grants and Payments

Performance Audit Report

2008 Election Data Collection Grant Program

Award Number: 08-EDC-800166

State of Minnesota

May 27, 2008 through June 30, 2010

United States

Election Assistance Commission

McBRIDE, LOCK & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS
KANSAS CITY

Performance Audit Report
2008 Election Data Collection Grant Program
Award Number: 08-EDC-800166
State of Minnesota

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**U.S. Election Assistance Commission
Performance Audit Report
2008 Election Data Collection Grant Programs
Award Number: 08-EDC-800166
State of Minnesota**

EXECUTIVE SUMMARY

McBride, Lock & Associates was engaged by the United States Election Assistance Commission (EAC) Office of the Inspector General to conduct a performance audit of award 08-EDC-800166, Election Data Collection Grant (Grant), to the Minnesota Secretary of State's Office (Office) from inception on May 27, 2008 through the award conclusion date of June 30, 2010 to determine whether the Office was in compliance with EAC's and Federal regulations concerning award administration and management.

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.

Based on the audit procedures performed, except for the matters discussed below, we concluded that the Office generally accounted for and expended the Grant funds in accordance with the requirements mentioned above for the period from May 27, 2008 through June 30, 2010. The exceptions are as follows:

1. The Office's inventory listings did not conform to the requirements of 41 C.F.R. 105-71.132 (d)(1), (the Common Rule). Various categories of required information were missing from the listings, including location and use and condition of property.
2. The Office charged \$31,415 in personnel expenses to the Grant which were not supported by adequate documentation.
3. The Office lacks complete, documented departmental internal control policies.

We have included in this report as Appendix A-1, the Secretary of State's written response to the draft report. Such response has not been subjected to the audit procedures and, accordingly, we do not provide any form of assurance on the appropriateness of the response or the effectiveness of the corrective actions described therein.

BACKGROUND

In December 2007 Congress authorized the fiscal year 2008 Omnibus Appropriations Act (Public Law 110-161, Title V), which directed the EAC to award grants of \$2 million to each of five eligible states to improve the collection of precinct level data relating to the November 2008 Federal elections. The act provided for the creation of the Election Data Collection Grant Program, the purpose of which was to:

- Develop and document a series of administrative and procedural best practices in election data collection that can be replicated by other States;
- Improve data collection processes;
- Enhance the capacity of States and their jurisdictions to collect accurate and complete election data; and
- Document and describe particular administrative and management data collection practices, as well as particular data collection policies and procedures.

The States were to use the Grant funds to implement programs to improve the collection of data relative to the November 2008 Federal general election and to improve the reporting of election data at the precinct level. The Grants were awarded in May 2008 and were for a period of 13 months.

The States were to provide their report on the data collected from the November 2008 election to the EAC by March 2009. In turn, the EAC was required to submit, by June 30, 2009, a report to Congress on the impact of the Election Data Collection Grant Program on States' abilities to effectively collect Federal Election data. The EAC granted the Minnesota Secretary of State a no-cost extension on the grant beyond June 30, 2009.

The Minnesota Secretary of State substantially completed the grant award requirements and issued their final report to EAC by June 30, 2009 as required. This report issued on June 1, 2009 indicated to the EAC that they had \$580,593 in unused grant funds. The Office requested a one year no-cost extension so they could complete the grant project with the remaining funds. Additionally, the Office requested a budget modification to shift tasks from the Office personnel to contractual personnel. EAC granted them a no-cost extension through June 30, 2010. A summary of grant activity is as follows:

Data Collection Grant Activity

Category	(a) Proposed Amount	(b) As of June 1, 2009	(c) As of June 30, 2009	(d) As of Dec. 31, 2009	(d) - (c) = (e) Difference	Notes
Personnel	\$ 192,308	\$ 164,632	\$ 192,243	\$ 192,243	\$ -	1
Fringes	57,692	46,593	54,713	54,713	-	1
Equipment	232,578	195,058	195,058	232,574	37,516	
Contractual	1,517,422	1,023,055	1,471,440	1,517,389	45,949	1
Totals	\$ 2,000,000	\$ 1,429,338	\$ 1,913,454	\$ 1,996,919	\$ 83,465	

Note 1: The Office requested a budget modification on May 8, 2009 to reduce the total Personnel and Fringes to \$250,000 and increase the Contractual to \$1,517,422.

The Office spent \$83,465 subsequent to June 30, 2009. The expenditures were comprised of equipment purchased and contractual work. The equipment purchases were requisitioned prior to June 30, 2009. The Office did amend a contract with the primary consultant in June 2009 that provided additional time to finish the work. The Office did add two additional duties to the contractor as follows:

1. Participate in testing and defect resolution processes as required.
2. Creation and updates of process, procedural and user documentation.

The duties above were transferred to the contractor as the Office could not provide those with the current staffing levels of the Office. Although, additional duties were added to the service contract, those duties did not deviate from the original scope of the grant award.

AUDIT OBJECTIVES

The objectives of our performance audit were to identify costs claimed in the Grant's Financial Status Reports that are not allocable, allowable, reasonable, and in conformity with EAC award terms and conditions and applicable Federal grant requirements. The Office is required to follow the requirements of the Grant program's legislation and program regulations, Grant award terms and conditions, Office of Management and Budget (OMB) Circular A-87 (2 CFR 225), *Cost Principles for State, Local, and Indian Tribal Governments*, and OMB Circular A-102, *Grants and Cooperative Agreements with State and Local Governments*.

SCOPE AND METHODOLOGY

We audited the Grant funds received and disbursed by the Office from May 27, 2008 through June 30, 2010 as shown in the following table:

Award amount	<u>\$ 2,000,000</u>
Award funds received	\$ 1,996,919
Program income	<u>-</u>
Total available	<u>\$ 1,996,919</u>
Program expenditures	<u>\$ 1,996,919</u>

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.

Based on the audit procedures performed, except for the matters discussed below, we concluded that the Office accounted for and expended the Grant funds in accordance with the requirements mentioned above for the period from May 27, 2008 through June 30, 2010. The exceptions to applicable compliance requirements are described below.

Finding No. 1 – Inadequate Equipment Management

The Minnesota Secretary of State Office's (Office) equipment management is inadequate in regards to maintaining adequate property records.

The *Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments* 41 CFR § 105-71.132 (d)(1) (the "Common Rule") section states that, "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, and 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 data of disposal and sale price of the property."

The database used as the Office's inventory system only includes a description of the property, a serial number, source of property, who holds the title, acquisition date, cost of the property and percentage of Federal participation and does not include fields for location, or use and condition of inventory items. The Office has not disposed of any grant funded assets. Accordingly, no

disposition data was disclosed in the inventory listing. The Office conducts a physical inventory on an annual basis where the Network Administrator creates a spreadsheet documenting all equipment maintained in each office and then compares his spreadsheet with the inventory system and any discrepancies are reconciled with the Fiscal Services Supervisor. The Office is not able to adequately track any movement of equipment purchased with grant funds without identifying the location in the inventory system and verifying that location during the physical inventory. Additionally, equipment may be inoperable and need to be replaced or retired.

The audit sampled five invoices of equipment purchases which accounted for approximately 68% of the \$232,574 charged to the grant. The sampled items were able to be physically observed and were in working condition.

Adequate property records aid in the safeguarding of equipment purchased with federal funds and in the performance of the physical inventory. The Office's lack of adequate records as required by the Common Rule may allow assets to become inoperable or to go missing without timely detection.

Recommendation:

We recommend that the EAC require the Office to update its inventory system to include fields detailing location, the use and condition of inventory items and provide a copy to EAC in order to close out this finding. We further recommend the Office develop written procedures that specify the information to be included in the Office's property records for Federally-financed capital assets.

Secretary of State Response:

The Office will add fields to the existing inventory system to identify the location and use and condition of equipment purchased. Additionally, the Office has adopted policy with respect to equipment reporting.

Auditor's Response:

The corrective action plan is responsive to the concerns and will resolve the finding.

Finding No. 2 – Unsupported Payroll Costs Charged to the Grant

The Office did not accurately charge payroll costs to the grant based on percentage of effort for each of the State employees.

Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, Attachment B.8.h.(3), states that "Where employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

Attachment B.8.h.(4), states that “Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5)... Such documentary support will be required where employees work on... (b) A Federal award and a non Federal award”

Attachment B.8.h.(5), states that “Personnel activity reports or equivalent documentation must meet the following standards: (a) They must reflect an after the fact distribution of the actual activity of each employee, (b) They must account for the total activity for which each employee is compensated, (c) They must be prepared at least monthly and must coincide with one or more pay periods, and (d) They must be signed by the employee.”

The Office requires a timesheet (Time Tracker) to be prepared by employees who work on multiple activities or cost objectives in order to allocate payroll charges to the appropriate funds. A review of the payroll allocations to the grant disclosed that actual hours were charged to EAC as opposed to the relative percentage of effort expended on grant activities. For example, it was noted that the Chief Information Officer worked a total of 103.75 hours during a two week period. Of the 103.75 hours worked, only 23 (22.17%) were related to the Grant. However, the employee is paid wages based on an 80 hour bi-weekly pay period and the grant was charged 23 direct hours which is 28.75% (23/80) of total salary. This resulted in an over-allocation of \$412 for this employee for that payroll period.

Based on analysis provided by the Office for all employees charged to the grant, a total of \$6,547 was over-allocated to the grant. Additionally, \$21,123 was charged for one full-time staff person that worked solely on this grant and the Office was not able to provide labor certifications to support the payroll charges. Therefore, \$27,670 of the \$192,242 total salary charged was either over allocated or unsupported and therefore considered questioned costs. The Office also charged \$54,713 in fringe benefits to the grant and based on the same analysis an estimated \$3,475 of fringe benefits are considered questioned costs. In total \$31,145 of payroll costs are identified as questioned costs. The Office did provide additional analysis to support that there were hours worked on the grant that were not charged due to the limited available grant funds.

Recommendation:

We recommend that the EAC address and resolve the following recommendation that the Minnesota Secretary of State’s Office:

- (a) Refund \$31,145 of questioned costs arising from unsupported or over-allocated payroll costs.
- (b) The Office should document appropriate policies and procedures in written manuals and also providing training to personnel involved in the payroll process as necessary to ensure that the expenditure of future Federal award funds is adequately allocated and supported.

Secretary of State Response:

You cite Office of Management and Budget (OMB) Circular A-87, particularly Attachments B.8.h. (3), (4) and (5).

1. You indicate that Attachment (3) requires that there be a certification semi-annually that the employee worked full-time on a single federal award or cost objective. It is true that OSS has been unable to locate any such certification in the records of the Office. The individual who was the supervisor of the project left the office over two years ago. We have, however, located the job description of the employee in question which clearly delineates the job responsibilities of the position as tasks which were entirely under the EAC EDC Project. That document is attached. Again, the employee in question has been gone from employment for, in her case, nearly three years.
2. You indicate that Attachments (4) and (5) require a certain allocation of salary and fringe expenses based on reports by the personnel in question. You indicated that in your opinion, the number of hours charged to the Federal grant should not have been the number of actual hours, but only a proportion of the actual hours worked for the Federal grant as compared to the total hours worked for both the Federal grant and on non-Federal work.

It is not clear to OSS what is the basis for this portion of the finding, because there is nowhere in the policies cited in this finding, a statement to this effect. The policies indicate that there must be records of the time worked on various matters, but there is no indication in the finding that the employees working on both the Federal and non-Federal work did not keep the necessary records. We would appreciate a more complete description of the basis in rule for not allowing the full amount of the time worked for a Federal grant to be charged to a Federal grant.

3. In your finding you indicate “The Office did provide additional analysis to support that there are hours worked on the grant that were not charged due to the limited available grant funds.”

OSS completed the EAC EDC Project in June, July, August and September 2009 by spending \$79,561.42 of State money, over and above the amounts charged to the Federal grant. This sum would have been charged to the Federal grant if sufficient Federal funds had been available. If EAC determines that \$31,145 should not have been spent from Federal grant funds based upon this finding, OSS asks EAC to allow OSS to allocate the above referenced \$79,561.42 to the grant, thus resulting in a set-off where no funds would be exchanged.

The spreadsheet which we had previously provided is again attached to this response. It shows in the “Worked Not Billed” tab the total amounts broken down by pay period and employee. They are quite significant. If it had been clear that there would have been disallowances of claims against the grant, we certainly would have claimed a portion of these amounts from the Federal grant.

Auditor's Response:

The Office did provide a job description that indicates that the employee in question was hired specifically for the Election Data Collection Grant. However, without a semi-annual labor certification or periodic timesheets signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee it cannot be assured that 100% of the time worked was dedicated to the Election Data Collection Grant.

Attachment B.8.h.(4), states that distribution of employees salaries or wages will be supported by personnel activity reports or equivalent documentation. This would indicate that payroll charges should be allocated to Federal grants based on the percentage of effort worked by each employee.

The Office did provide analysis and documentation to support that hours were incurred that were not charged to the grant as a result of limited available grant funds.

Finding No. 3 – Documentation of Policies and Procedures

Key internal control policies affecting financial management activities including purchasing, payment, Federal financial reporting, property management process and Federal grant oversight and administration, have not been addressed in a departmental policy and procedure document. The Office relies on written guidelines set forth in State manuals, statutes and other publications and written job descriptions that provide tasks and responsibilities. Accordingly, documented internal control policies at the departmental level are minimal.

Federal regulations, specifically 41 CFR 105-71.120(b)(3) - *Post-Award Requirements/Financial Administration, Standards for Financial Management Systems, Internal Control*, require that:

- (a) A State must expand and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds, and
- (b) Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets.

Minnesota Management and Budget (MMB) Statewide Operating Policy 0102-01 states, “The head of each executive branch state agency (excluding the Minnesota State Colleges and University system) must design, implement, and maintain an effective system of internal controls. This system must: (3) Require documentation of internal control procedures over financial management activities, provide for analysis of risks, and provide for periodic evaluation of control procedures to satisfy the MMB Commissioner that these procedures are adequately designed, properly implemented, and functioning effectively. ”

Additionally, the Minnesota Department of Administration revised statewide policy, *Property Management Reporting and Accountability*, states that each agency is required to establish departmental policies to account for property acquired for use in a work location and off-site.

A key aspect of maintaining an effective system of internal controls is the documentation of related policies and procedures to ensure these criteria are current, approved, communicated, incorporated into training materials, and updated when appropriate.

The lack of documented departmental internal control policies and procedures may result in lack of awareness and compliance of regulations, and could allow noncompliance with grant terms and conditions to occur and not be detected.

Recommendation

We recommend that the EAC require the Office to complete and document internal control procedures and other appropriate policies in written manuals and also provide training to personnel involved in the administration of future Federal awards. Specifically, these policies and procedures should address financial management activities including purchasing, payment, Federal financial reporting, property management process and Federal grant oversight and administration. Additionally, these procedures should be reviewed and updated on a regular basis.

Secretary of State Response:

The Office has adopted seven new policies to address financial management activities, including purchasing, payment, Federal financial reporting, property management and Federal grant oversight and administration.

Auditor's Response:

The Office has adopted departmental specific policies that should be considered by EAC in resolving the finding.

We provided a draft of our report to the appropriate individuals of the Office of the Secretary of State. We considered any comments received prior to finalizing this report.

The Office responded on August 26, 2013 and generally agreed with the report's findings and recommendations. The EAC responded on August 12, 2013 and stated they would work with the Office to resolve the issues and ensure appropriate corrective action. The Office's complete response is included as Appendix A-1 and EAC's complete response as Appendix A-2.

McBride, Lock & Associates performed the related audit procedures between January 28, 2013 and May 28, 2013.

(Original Signed by McBride, Lock & Associates)

McBride, Lock & Associates
May 28, 2013



STATE OF MINNESOTA
Office of Minnesota Secretary of State
Mark Ritchie

August 26, 2013

Curtis Crider
Inspector General
Election Assistance Commission
1201 New York Avenue NW, Suite 300
Washington DC 20005

Dear Inspector General Crider,

This is the Final Response of the Office of the Secretary of State of Minnesota (OSS) to the Audit conducted by the Election Assistance Commission (EAC) through its auditors, McBride, Lock & Associates.

OSS appreciates the opportunity to make this response as well as the opportunity to discuss the findings during the exit conference call.

OSS understands the three findings and has taken the following actions to resolve them:

With respect to Finding No. 1 with respect to Equipment Management, OSS proposes to add fields regarding the location, use and condition of inventory items to an existing data system. An example of the template is attached, as is a policy that has been adopted by OSS with respect to equipment reporting.

With respect to Finding No. 2 with respect to payroll costs, OSS has no further response but will work with the EAC Grants Administrator to resolve any outstanding charges to this grant.

Finally, with respect to Finding No. 3 with respect to OSS-specific policies, OSS has adopted seven policies responsive to the finding; those policies are attached to this letter.

OSS wishes to express its thanks for the cooperation of EAC and the auditors and we look forward to working with the EAC in the future.

Best regards,

Bert Black
Legal Advisor
Office of the Secretary of State of Minnesota




EAC RESPONSE TO THE DRAFT AUDIT:

*OIG Performance Audit Report - Election Data Collection
Grant Program Award Number : 08-EDC-800166, State of
Minnesota*

August 12, 2013

MEMORANDUM

To: Curtis Crider
Inspector General

From: Alice P. Miller, Chief Operating Officer & Acting Executive Director 

Subject: Draft Performance Audit Report – *Election Data Collection Grant
Program Award Number: 08-EDC-800166, State of Minnesota*

Thank you for this opportunity to review and respond to the draft audit report of the Minnesota Office of the Secretary of State (OSS).

The Election Assistance Commission (EAC) will work with the OSS 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 Grant funds and of 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 Office employees about the organization and operations of the Grant program.
- Reviewed prior single audit report and other reviews related to the State's financial management systems and the Grant program for the period under review.
- Reviewed policies, procedures and regulations for the Office management and accounting systems as they relate to the administration of the Grant program.
- Analyzed the inventory lists of equipment purchase with Grant funds
- Tested major purchases, in the form of contractual services, and the supporting documentation.
- Tested randomly sampled payments made with Grant funds.
- Evaluated compliance with the requirements for accumulating financial information reported to the Commission on the financial status reports and progress reports, Form SF-269 and SF-PPR, accounting for property, purchasing Grant related goods and services, and accounting for salaries.

SCHEDULE OF AWARDS AS OF JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
Personnel Costs	\$ 192,308	\$ 192,243
Fringe Benefits	<u>57,692</u>	<u>54,713</u>
Total Project Staffing Costs	\$ 250,000	\$ 246,956
Contractual Costs	\$ 1,517,422	\$ 1,517,389
Equipment	<u>\$ 232,578</u>	<u>\$ 232,574</u>
Total Costs	<u>\$ 2,000,000</u>	<u>\$ 1,996,919</u>

MONETARY IMPACT AS OF JUNE 30, 2010

Description	Questioned Costs	Additional Funds for Program
Unsupported Payroll Costs	\$ 31,145	\$ -
Total	<u>\$ 31,145</u>	<u>\$ -</u>

OIG's Mission

The OIG audit mission is to provide timely, high-quality professional products and services that are useful to OIG's clients. OIG seeks to provide value through its work, which is designed to enhance the economy, efficiency, and effectiveness in EAC operations so they work better and cost less in the context of today's declining resources. OIG also seeks to detect and prevent fraud, waste, abuse, and mismanagement in these programs and operations. Products and services include traditional financial and performance audits, contract and grant audits, information systems audits, and evaluations.

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Office of Inspector General
1201 New York Ave. NW - Suite 300
Washington, DC 20005

E-mail: eacoig@eac.gov

OIG Hotline: 866-552-0004 (toll free)

FAX: 202-566-0957

