



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

FINAL REPORT:

**Election Data Collection Grant Program
Award Number: 08-EDC-800176
State of Illinois**

MAY 27, 2008 THROUGH JUNE 30, 2010

**Report No.
E-GR-IL-01-12
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 *Curtis W. Crider*
Inspector General

Subject: Final Performance Audit Report – 2008 Election Data Collection Grant
Program Award Number: 08-EDC-800176, State of Illinois
(Assignment Number E-GR-IL-01-12)

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 Illinois Board of Elections (Board) 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 Board lacks complete, documented policies with respect to award administration, accounting and financial reporting.
- The Board's internal control processes were not adequate to prevent or detect the payment of invoices lacking adequate approvals and detail of hours and hourly rates as outlined in the agreed-upon contract provisions.

In its August 28, 2013 response to the draft report (Attachment A-1), the Board provided comments to the findings and corrective actions, as applicable, to address the recommendations. The Board did not agree with the questioned costs of \$119,595 related to the finding concerning contract monitoring.

In the report McBride, Lock & Associates summarized the Board'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 Board 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-800176

State of Illinois

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-800176
State of Illinois

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**U.S. Election Assistance Commission
Performance Audit Report
2008 Election Data Collection Grant Programs
Award Number: 08-EDC-800176
State of Illinois**

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-800176, Election Data Collection Grant (Grant), to the Illinois State Board of Elections (Board) from inception on May 27, 2008 through the award conclusion date of June 30, 2010 to determine whether the Board 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 Board 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 Board lacks complete, documented policies with respect to award administration, accounting and financial reporting.
2. The Board's internal control processes were not adequate to prevent or detect the payment of invoices lacking adequate approvals and detail of hours and hourly rates as outlined in the agreed-upon contract provisions.

We have included in this report as Appendix A-1 the Board of Elections' 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 Illinois State Board of Elections a no-cost extension on the grant beyond June 30, 2009, until June 30, 2010.

The Illinois Secretary of State noted, in its Performance Report issued on June 1, 2009, that the Office had completed the tasks associated with three of the five project phases. The remaining two phases involved vendor enhancement services, validation reporting, training, systems integration functionality and systems documentation. These two pending phases were predicted to be completed by September 30, 2009, and the Office reported to the EAC that it had \$1,567,189 in unused grant funds to finance these efforts and the unbilled costs associated with Phase 3. The Office requested and was granted by EAC a one year no-cost extension so they could complete the remaining Phases 4 and 5. In its Final Performance Report for the period ended June 30, 2010, the Office reported successful completion of all grant award requirements. Unused funds of \$268,599 were returned to EAC in two payments of \$268,369 in August of 2011 and \$230 in February of 2012.

Data Collection Grant Activity

Category	(a) Proposed Amount	(b) As of June 1, 2009	(c) As of June 30, 2009	(d) As of Sep. 30, 2010	(d) - (c) = (e) Difference
Personnel	\$ 402,500	\$ -	\$ -	\$ -	\$ -
Fringes	113,500	-	-	-	-
Contractual	1,456,000	430,688	430,688	1,740,078	1,309,390
Other Expenses	28,000	2,123	2,123	2,123	-
Totals	\$ 2,000,000	\$ 432,811	\$ 432,811	\$ 1,742,201	\$ 1,309,390

The Office spent \$1,309,390 subsequent to June 30, 2009. The expenditures were comprised primarily of contractual services. The Office reported that the delay in completing the project beyond the initial September 2009 date was caused by the manner in which the appropriation of funds was conducted by the State. The Office also reported in its 2009 Progress Report that “all relevant milestones and critical dates within the project schedule provided in the grant proposal have been met.” The report noted that some further refinement of certain tasks and import functions from the County tabulation systems were yet to be handled.

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 Board 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 Board from May 27, 2008 through June 30, 2010 as shown in the following table:

Award amount	<u>\$ 2,000,000</u>
Award funds received	\$ 2,000,000
Program income	<u>10,800</u>
Total Available	<u>\$ 2,010,800</u>
Program expenditures	\$ 1,742,201
Funds returned to EAC	<u>268,599</u>
Total Disbursed	<u>\$ 2,010,800</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 Board 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 – Documentation of Policies and Procedures

The Board lacks complete, documented policies with respect to award administration, accounting and financial reporting.

Federal regulations, specifically 41 CFR 105-71.120 - *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.

The State of Illinois Fiscal Control and Internal Auditing Act (FCIAA), Section 3001 further requires that “All State agencies shall establish and maintain a system, or systems of internal fiscal and administrative controls, which shall provide assurance that (1) Resources are utilized efficiently, effectively and in compliance with applicable law.”

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 Board has not documented or incorporated into policy and procedure manuals certain important policies and procedures affecting award administration, including federal reporting, general ledger reconciliations and contract monitoring. The Board relies heavily on written documentation set forth in State manuals, statutes and other publications. Accordingly, policies and procedures implemented at the Board level are minimal, overly broad and incomplete. Due to the few personnel involved in award administration, accounting and financial reporting, policies and procedures have developed informally over the years.

Documented evidence of contract monitoring was minimal, consisting of emails from a primary vendor. The absence of a structured methodology to document financial transactions and approvals may have contributed to the exception noted in our testwork with respect to inadequate detail provided on contractor invoices.

Incomplete or inadequate documentation of policies and procedures may result in a lack of awareness and compliance with management’s directives, and could allow noncompliance with grant terms and conditions to occur and not be detected.

The Board has had minimal experience with federal awards including the processes associated with federal reporting and the administration of significant contracts. Accordingly, there had been no specific need for documentation of policies and procedures in these areas. Further, as a small office much of the training, such as the reconciliation of the State and Board accounting systems, has occurred through verbal discussion rather than use of written documentation of policies and procedures.

Recommendation

We recommend that the EAC require the Board to implement procedures to ensure that all significant accounting, financial management and grant administration policies and procedures are documented. The documentation should be reviewed and updated on a regular basis, and procedures should be implemented to ensure that such documentation is available and communicated to all personnel involved in the administration of Federal awards.

State Board of Elections Response:

The Board stated that it complies with applicable policies and procedures of the State for managing funds from both State and Federal sources, and that documentation exists in Board manuals, and State manuals, rules, statutes and guidelines. The Board acknowledged that it did not have program-specific policies and procedures for administration of EAC Data

Collection Grant monies and agreed to develop Federal-specific policies and procedures for future programs involving the expenditure of Federal funds.

Auditor's Response:

We commend the Board for its efforts to document policies and procedures which may facilitate or promote compliance with federal, state and internal Board requirements, and for its recognition of the usefulness of such guidance for new grantor-funded programs.

Finding No. 2 – Contract Monitoring and Related Internal Control Processes

The Board's internal control processes were not adequate to prevent or detect the payment of invoices lacking adequate detail of hours and hourly rates as outlined in the agreed-upon contract provisions.

Federal regulations, specifically 41 CFR 105-71.120 - *Post-Award Requirements/Financial Administration, Standards for Financial Management Systems, Internal Control*, requires 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.

The State of Illinois Fiscal Control and Internal Auditing Act (FCIAA), Section 3001 requires that "All State agencies shall establish and maintain a system, or systems of internal fiscal and administrative controls, which shall provide assurance that (1) Resources are utilized efficiently, effectively and in compliance with applicable law."

As set forth in OMB Circular A-87, Section C., to be allowable under Federal awards, costs must be adequately documented. Further, the FCIAA requires the Comptroller to establish guidelines for the evaluation of State Agencies' systems of internal control. One component of this evaluation is the completion of an Internal Control Checklist, which requires State agencies to certify compliance with control objectives including that "appropriate payment is made only when satisfactory goods and services are received" and that controls are in place to ensure the State agency "receives the quantity and quality of goods and services ordered".

A key aspect of internal controls is ensuring that documented support exists to ensure that costs charged to Federal awards are commensurate with the value received. Our inspection of 8 invoices representing 87 percent of award expenditures revealed that 6 of the 8 payments lacked at least one required component of support in the form of detail as to hours, rates and fees, project manager's signature, approval of payment authorization document, verification of account coding, or documentation of contract monitoring.

Three primary contractors were retained for the administration of the Grant-funded project. Payments to these contractors amounted to \$1,515,484, or approximately 87 percent of total award expenditures as referenced above. Audit procedures revealed that contractor billings were not sufficiently monitored to ensure compliance with contract terms and conditions. Deficiencies were noted in the areas of approvals, sufficiency of detail for travel, time and materials billings, and documented monitoring of contract progress and deliverables. Specifically, the following exceptions were noted:

1. One contractor's billings amounting to \$118,400, or 7 percent of total award expenditures, were paid without detail as to hours, rates or the resulting fee calculation. These costs are questioned due to lack of documentation to support the amount billed. This same contractor's billings were processed without the existence of an approved AIS-13 document which should serve to authorize payment by the State Comptroller.
2. Contractor billings were processed without documented approval for payment or proper account coding for two vendors, including the largest contractor representing 71% of total DCG program expenditures.
3. There was limited evidence of monitoring of the largest contractor representing 71% of total DCG program expenditures.
4. Travel incurred by contractors was not always supported with detail travel vouchers. Specifically, \$1,195 of travel expenses were not supported by receipts. These costs are questioned due to lack of documentation to support the amount billed.

It should be noted that compensation to the above contractors did not exceed the contractual amounts, and the Board's project manager asserted that the contractors met all deliverables outlined in the statement of work. However, the absence of a thorough review of contractor invoices may allow improper or unsupported costs to be charged to Federal awards.

The above-described deficiencies reflect a lack of sufficient emphasis on review processes to ensure all invoices were thoroughly evaluated for proper detail, approvals and account coding.

Recommendation

We recommend that the EAC address and resolve the following recommendation that the Illinois State Board of Elections:

- a. Implement procedures to ensure adherence to Federal and State-mandated internal control processes when administering future Federal awards, including specifically the documentation of monitoring processes with respect to contractor billings and deliverables, and the review and approval of all invoices for compliance with agreed upon contractual provisions and proper account codes, prior to submittal for payment.
- b. Resolve the questioned costs amounting to \$119,595 cited above.

State Board of Elections' Response:

The Board concurred that some invoices in question were not submitted in accordance with contractual provisions and that documentation of certain monitoring activities was inadequate. However, the Board notes that the invoices identified in the finding were billed and evaluated by deliverable milestone, and that the satisfactory completion of these milestones was verified by a third party review vendor and by in-house staff prior to submittal for payment. The Board asserts that the milestone-based process ensures the achievement of contract objectives without the risk of contract overruns. Accordingly the Board does not consider the referenced costs to be questionable. The Board also stated that, while the travel voucher expenses discussed in the finding above were not supported by travel vouchers, these expenses were properly verified prior to payment. The Board agreed to review and enhance internal procedures to ensure that future vendor billings are submitted and evaluated in accordance with contractual provision and that documentation of such procedures is maintained.

Auditor's Response:

The Board has concluded that the vendor fulfilled the terms of its contract with respect to completion of project milestones. We encourage the Board to request the vendor to also comply with the contractual provisions regarding accounting for time expended at agreed-upon hourly rates to support the associated billings. This information will ensure that any cost savings which may have been achieved through reductions in actual labor hours from those initially planned are shared with the State and are returned to EAC or made available for future HAVA-related projects. The Board should also propose a satisfactory method to justify the \$1,195 of travel expenses that were not supported by receipts.

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

The Board responded on August 28, 2013 and generally agreed with the report's findings and recommendations although they assert that all award costs were appropriately incurred and commensurate with the value received. The EAC responded on August 12, 2013 and stated that they would work with the Board to resolve the issues and ensure appropriate corrective action. The Board's complete response is included as Appendix A-1 and the EAC's complete response as Appendix A-2.

McBride, Lock & Associates performed the related audit procedures between January 28, 2013 and June 7, 2013.

(Original Signed by McBride, Lock & Associates)

McBride, Lock & Associates
June 7, 2013

STATE BOARD OF ELECTIONS

STATE OF ILLINOIS

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August 28, 2013

Mr. Curtis Crider, Inspector General
U.S. Election Assistance Commission
1201 New York Ave. NW – Suite 300
Washington, DC 20005

Mr. Crider,

Please find below the State Board of Elections' (SBE) follow up response to the Revised Draft Audit Report dated August 27, 2013, for the performance audit conducted of award 08-EDC-800176, Election Data Collection Grant:

Finding No. 1 – Documentation of Policies and Procedures

SBE Response – Concur: The Board maintains its original response per its 6/24/13 & 8/5/13 findings letters, and will develop additional Federal-specific policies and procedures for future programs involving expenditures of Federal funds.

Finding No. 2 - Contract Monitoring and Related Internal Control Processes

SBE Response – Concur, with exception to the determination of 'questionable cost': Although the Board feels that sufficient oversight and monitoring activities were performed over contractual vendors assigned to the Data Collection Grant project, adequate documentation to verify those activities to auditors and other outside oversight entities was not properly maintained at the Agency level. In addition, the agency concurs that some processing approvals were not affixed in accordance with Federal and Agency operational rules, and that contractual billings from the project vendor referenced in the finding (VOTEC) were not documented and evaluated in accordance with originally stated contractual provisions.

However, the SBE continues to assert in the VOTEC case that as the Agency became more familiar with the Federal goals and operational needs of the Data Collection Grant project, it became apparent that a milestone-based process was a better method to

ensure that the best outcome was received on contract deliverables. SBE also believes that this evaluation process prevented potential additional expense of Federal funds relative to this contract, as contract payments were based primarily on milestones achieved and eliminated the potential cost for hours worked in excess of the original contract estimate. Consequently, the Board continues to believe that the VOTEC costs should not be considered 'questionable', as full contract value was received, all deliverables were met that ensured the success of the Data Collection Grant project, and unnecessary costs in excess of that required to successfully complete project deliverables were prevented. The Board asks that the EAC take these facts into account when performing their evaluation of 'questionable costs' related to the Illinois program.

In reference to the travel voucher documentation portion of the finding, although a documented travel voucher was not received, SBE did verify and validate the travel noted on the vendor invoice prior to vendor payment. Nonetheless, SBE will continue that future contractual billings are properly documented to verify the appropriateness of all vendor costs submitted for reimbursement.

If you have any questions about our revised response, please feel free to contact either Mike Roate or Jeremy Kirk of the Administrative Services Division at (217) 782-1525.

Sincerely,



Rupert T. Borgsmiller
Executive Director

Cc: Mike Roate
Jeremy Kirk



EAC RESPONSE TO THE DRAFT AUDIT:

*OIG Performance Audit Report - Election Data Collection
Grant Program Award Number : 08-EDC-800176, State of
Illinois*

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-800176, State of Illinois*

Thank you for this opportunity to review and respond to the draft audit report of the Illinois Board of Elections (Board).

The Election Assistance Commission (EAC) will work with the Board 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 Board employees about the organization and operations of the Grant program.
- Reviewed prior state-wide audits, biennial compliance audits and a performance audit related to the State's financial management systems and the Grant program for the period under review.
- Reviewed policies, procedures and regulations for the Board management and accounting systems as they relate to the administration of the Grant program.
- 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, and purchasing Grant related goods and services.

SCHEDULE OF AWARDS AS OF JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
Project Staffing Costs:		
Project Leader	\$ 262,500	\$ -
Information Technology Specialist	75,000	-
Election Information Specialist	65,000	-
Fringe Benefits	113,500	-
Total Project Staffing Costs	<u>\$ 516,000</u>	<u>\$ -</u>
Contractual Vendor Implementation Costs:		
System Design, Development, Testing, Deployment & Stabilization	\$ 1,036,000	\$ 1,239,963
Modification Contracts with Voter Tabulation Systems Vendors	420,000	500,115
Total Contractual Vendor Implementation Costs	<u>\$ 1,456,000</u>	<u>\$ 1,740,078</u>
Project Support Costs:		
Travel	\$ 24,000	\$ 2,105
Miscellaneous	4,000	18
Total Project Support Costs	<u>\$ 28,000</u>	<u>\$ 2,123</u>
Total Costs	<u><u>\$ 2,000,000</u></u>	<u><u>\$ 1,742,201</u></u>

MONETARY IMPACT AS OF JUNE 30, 2010

Description	Questioned Costs	Additional Funds for Program
Inadequate Contractor Billings	\$ 118,400	\$ -
Unsupported Travel Charges	1,195	-
Total	\$ 119,595	\$ -

OIG's Mission

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(eacoig@eac.gov).

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Office of Inspector General
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E-mail: eacoig@eac.gov

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