

*UNITED STATES
ELECTION ASSISTANCE
COMMISSION
OFFICE OF INSPECTOR GENERAL*



*Semiannual Report to Congress
For the Period:
April 1, 2018 through September 30, 2018*



U.S. ELECTION ASSISTANCE COMMISSION
1335 EAST-WEST HIGHWAY, SUITE 4300
SILVER SPRING, MD 20910

OFFICE OF THE INSPECTOR GENERAL

October 30, 2018

Thomas Hicks, Chairman
U.S. Election Assistance Commission

The Inspector General Act of 1978 (Pub. L. 95-452), as amended, calls for the preparation of semiannual reports to the Congress summarizing the activities of the Office of Inspector General (OIG) for the six-month periods ended March 31 and September 30 each year. I am pleased to enclose the report for the period from April 1, 2018 to September 30, 2018. The Act requires that you transmit the report to the appropriate committees of the Congress within 30 days of receipt, together with any comments you may wish to make and other information as required by the IG Act.

For the last few years, the OIG has accomplished its mission by contracting for audits with independent public accounting firms and buying services from other Federal agencies. For this six-month period, however, the OIG issued one memorandum report, which concluded that EAC complied with the risk assessment and reporting requirements of the Improper Payments Elimination and Recovery Act in its 2017 Annual Financial Report.

I look forward to continuing to work with the Commissioners and employees of the Election Assistance Commission to improve Commission programs and operations.

Sincerely,

A handwritten signature in blue ink that reads "Patricia L. Layfield".

Patricia L. Layfield, CPA, CIA, CISA
Inspector General

cc: Commissioner Christy A. McCormick, Vice-Chair
Brian Newby, Executive Director
Cliff Tatum, General Counsel
Brenda Bowser Soder, Director of Communications and Public Affairs

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Election Assistance Commission Profile

Congress established the U.S. Election Assistance Commission (EAC or Commission) through the passage of the Help America Vote Act (HAVA) of 2002 (Pub. L. 107-252). EAC is an independent, bipartisan commission that serves as a national clearinghouse and resource for the compilation of information and review of procedures for the administration of Federal elections. The President appoints and the Senate approves the four commissioners authorized by HAVA. Commissioners serve four-year terms. EAC has functioned since January 2015 with three Commissioners and one vacancy. The resignation of another Commissioner in March 2018 created a second vacancy.

EAC's principal duties include maintaining a national clearinghouse of information on election administration; testing and certifying, decertifying, and recertifying voting systems; adopting voluntary voting system guidelines; and administering grants authorized by HAVA. EAC has distributed over \$3 billion in grants to the 50 states, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam and American Samoa (hereinafter referred to as "states"). States have used the funds to purchase voting equipment, establish statewide voter registration lists, implement provisional voting, educate voters, train officials and poll workers, improve polling places, and recruit poll workers. The Consolidated Appropriations Act, 2018 (Pub. L. 115-141) appropriated an additional \$380 million for payments made to States for activities to improve the administration of elections for Federal office, including enhancing election technology and making election security improvements, as authorized by sections 101, 103, and 104 of HAVA.

Office of Inspector General Profile

HAVA required the appointment of an inspector general for the EAC and amended the Inspector General Act (IG Act) of 1978 (5 U.S.C.A. App. 3) to identify the EAC as a Designated Federal Entity (DFE). EAC appointed its Inspector General in 2006. The OIG currently consists of one employee, the Inspector General. The first Inspector General retired as of September 2015 and the Commission appointed the current Inspector General in February 2016.

Despite its small size, the OIG performs all of the duties required of the inspector general under the IG Act, including:

- Conducting and supervising audits, investigations, and other services (e.g., evaluations) relating to the programs and operations of the EAC;
- Providing leadership and coordination and recommending actions to management to promote economy, efficiency, and effectiveness in agency programs and operations and prevent and detect fraud, waste, abuse, and mismanagement of government resources; and
- Keeping the Commission, management, and Congress fully informed regarding problems and deficiencies, and the progress of corrective actions.

- Investigating allegations of waste, fraud, abuse and mismanagement in EAC programs and operations, including operation of a hotline to receive complaints regarding EAC, its programs, and its funding recipients.

Audits, Inspections, and Evaluations

During the six months ended September 30, 2018, the OIG issued one memorandum report on internal EAC operations.

Election Assistance Commission's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2017 Annual Financial Report (AFR)

Under IPERA, the head of each agency must periodically review and identify all programs and activities it administers that may be susceptible to significant improper payments based on guidance provided by the Director of OMB. IPERA generally defines significant improper payments as gross annual improper payments exceeding both 1.5 percent of program outlays and \$10 million of all program or activity payments made during the fiscal year reported, or \$100 million regardless of the percentage. For each program and activity identified, the agency is required to produce a statistically valid estimate or an estimate that is otherwise approved by OMB, of the improper payments and include such estimates in the accompanying materials to the annual financial statements of the agency.

The agency is required to prepare a report on actions it took to reduce improper payments for programs or activities with significant improper payments. The report must specify, among other things (1) a description of the causes of improper payments, actions planned or taken to correct those causes, and the planned or actual completion date of the actions taken to address those causes and (2) program- and activity-specific targets for reducing improper payments that have been approved by the Director of OMB.

The agency is also required to provide a justification if it determined that performing recovery audits for any program or activity was not cost-effective. OMB guidance also specifies that the Inspector General (IG) should review the agency's improper payment reporting in the AFR and accompanying materials to determine whether the agency complied with IPERA. Within 180 days from the issuance of the AFR, the IG is required to report on compliance with IPERA to the agency head, OMB, the Government Accountability Office, and specified Congressional Committees.

In the EAC's Fiscal Year 2017 AFR, dated November 15, 2017, EAC management reported that it believed that it did not have any programs where the erroneous payments could exceed the 2.5 percent of the program payments or the \$10 million threshold.

We reviewed the agency's AFR and the results of IPERA compliance testing performed by the independent public accountants who audited the EAC 2017 financial

statements. Based on the review, the Office of Inspector General took no exception to the EAC's presentation of the agency's Fiscal Year 2017 AFR as it relates to IPERA.

Investigations

The OIG did not issue any investigative reports during this semiannual reporting period. We did not perform or report on any investigations involving senior Government employees during the period.

Other Activities

Reviews of Legislation, Rules, Regulations, and Other Issuances

The OIG conducts regular monitoring of EAC program activities and policy-making efforts. We provide comments as needed on significant policy statements, rulemaking and legislation that affect the EAC. The OIG did not complete pre-issuance reviews of any of these types of documents during the semiannual period.

Whistleblower Retaliation

The EAC OIG did not become aware of any instances of whistleblower retaliation during the semiannual period.

Other EAC OIG Activities

The Chairman of the Audit Committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) named the EAC Inspector General (IG) to be one of CIGIE's representatives on the Accounting and Audit Policy Committee (AAPC) of the Federal Accounting Standards Advisory Board (FASAB). The AAPC's primary function is to provide guidance to improve federal financial reporting through the timely identification, discussion, and recommendation of solutions to accounting and auditing issues. As part of those duties, the EAC IG is also a member of the Note Disclosure Working Group, the objective of which is to develop recommendations to FASAB for new guidance on note disclosures in Federal financial statements.

The EAC IG is also a member of the working group formed to rewrite the CIGIE Peer Review Guide. The guide needs the revision to conform to the 2018 version of *Government Auditing Standards* (GAGAS), which will become effective for most audits beginning in July 2019. The EAC IG leads a subgroup that is revamping the guidance for attestation engagements, as needed, for both the new GAGAS standards and clarified attestation standards issued by the American Institute of Certified Public Accountants.

The EAC OIG also participates actively in the CIGIE Grant Reform Working Group. The purpose is to respond to OMB's periodic requests for OIG community feedback regarding the President's Management Agenda (PMA) Cap Goal No.8 – Single Audit and Risk Assessment System Capabilities.

The year 2018 marks the 40th anniversary of the Inspector General Act and the creation of the original 12 Offices of Inspector General. The Help America Vote Act of 2002 created both the EAC and its OIG, which became operational in 2004 and 2006, respectively. Since that time, the OIG has been part of a community that has grown to include 73 statutory Inspectors General who collectively oversee the operations of nearly every aspect of the Federal government. Every 6 months the OIG provides Congress with a report detailing our independent oversight of EAC during the reporting period. This report is our 25th semiannual report. In the years to come, we look forward to continuing our efforts to provide independent and effective oversight of the EAC and working with CIGIE on important issues that cut across our government.

OIG Hotline

The OIG receives and investigates complaints of fraud, waste, abuse, and mismanagement in EAC programs or by EAC grant recipients. In order to facilitate filing complaints, the OIG maintains an on-line complaint submission form, a hotline telephone, a hotline e-mail address and a hotline fax number. Complaints may originate from EAC employees, EAC funding recipients or any member of the public. Persons making complaints can do so confidentially or anonymously and the OIG does not release names without the complainant's consent unless the Inspector General determines that it is necessary to do so in the course of an investigation or audit.

The OIG considers the incoming calls, e-mails, and other forms of correspondence to be contacts. The IG analyzes each contact to determine whether it is a complaint to be evaluated or a matter that is outside the OIG authority. Whenever possible, the IG refers contacts that are outside of the OIG authority to the most likely source of help for the issue being reported.

After a hotline complaint is logged and assigned a number, the Inspector General evaluates the complaint according to the OIG *Guidelines for Evaluating OIG Hotline Complaints*. Each complaint is evaluated as to whether it is a high priority or low priority complaint. The EAC OIG considers many factors when deciding whether to open an investigation, audit, or other project based on a hotline complaint, and acknowledges that not every allegation or complaint received can be investigated. The factors considered may include:

- the merits of the allegations;
- existing priorities, commitments, and resources;
- the credibility of witnesses;
- the nature of the alleged violations;
- the available evidence;
- the elements of required proof;

- known mitigating circumstances; and
- the subject's current employment status with the agency.

No complaints were open at the beginning of the period. During the semiannual reporting period ended September 30, 2018, the OIG received or processed 58 contacts. Of the 58 contacts, eleven were complaints. The EAC OIG reviewed the complaints and made inquiries as needed. The OIG determined ten of the complaints described potential concerns that represented risks to be considered in potential future audits. One complaint remained open at the end of the period.

Of the 47 total contacts the EAC OIG received, six expressed concerns about perceived election irregularities at the local level (12.8%), eight expressed general concerns about voter registration (17.0%), and 33 concerned other topics (70.2%).

Appendix A: Peer Review Activity

Section 989C of the Dodd-Frank Act contains additional semiannual reporting requirements pertaining to peer review reports. Federal Inspectors General are required to engage in peer review processes related to both their audit and investigative operations. In keeping with Section 989C, the EAC OIG is reporting the following information related to its audit peer review activities. These activities cover our roles as both the reviewed and the reviewing OIG.

Audit Peer Review of EAC OIG

In 3-year cycles, CIGIE coordinates peer reviews of each OIG's audit organization. A full peer review tests an OIG's system of quality control in accordance with the *CIGIE Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*, based on requirements in GAGAS.

During the current six-month period, the Federal Trade Commission (FTC) OIG conducted a system review of the EAC for the year ended March 31, 2018, and issued a report thereon dated September 7, 2018. FTC OIG conducted the peer review in accordance with the *CIGIE Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General* for assessing established audit policies and procedures.

FTC concluded that the system of quality control for the audit organization of EAC OIG in effect for the year ended March 31, 2018, was suitably designed and complied with to provide EAC OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Audit organizations can receive a rating of "pass", "pass with deficiencies", or "fail". EAC OIG received an External Peer Review rating of "pass". The review report did not cite any deficiencies and the FTC did not issue a Letter of Comment.

The prior peer review of EAC occurred during 2016, one year later than scheduled. The EAC OIG has been reporting the untimely completion of the previous peer review as an outstanding issue since that time. The timely completion of the 2018 peer review demonstrates the completion of actions to correct that prior deficiency.

Peer Reviews Conducted by the Inspector General of Another Office of Inspector General

The EAC OIG did not conduct any peer reviews of any other OIGs during the period.

Appendix B: Statutory Disclosures

Significant Problems, Abuses, Deficiencies

The EAC OIG did not encounter or report on any significant problems, abuses, or deficiencies during the semiannual period.

Recommendations for Corrective Action

The EAC OIG did not issue any new recommendations during the six months ended September 30, 2018.

Significant Management Decisions with Which the IG Disagrees

The EAC has not made any management decisions during the semiannual period with which the IG disagreed.

Matters Referred to Prosecuting Authorities

The EAC OIG did not refer any matters to prosecuting authorities during the semiannual period.

Information Unreasonably Refused or Not Provided

The EAC OIG did not experience any denials of access to records during the semiannual period.

Audits, Inspections, and Evaluations with
Questioned/Unsupported Costs

| <i>Category</i> | <i>Number</i> | <i>Questioned Costs</i> | <i>Unsupported Costs</i> |
|-----------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------|------------------------------|
| A. For which no management decision had been made by the beginning of the reporting period. | 9 | \$ 15,831,642 | \$ 14,538,422 |
| B. Which were issued during the reporting period. | - | - | - |
| Subtotals (A + B) | 9 | 15,831,642 | 14,538,422 |
| C. For which a management decision was made during the reporting period. | | | |
| (i) Dollar value of recommendations that were agreed to by management. | 4 | (242,213) | (32,299) |
| (ii) Dollar value of recommendations not agreed to by management ¹ . | 3 | <u>(207,652)</u> | <u>(124,346)</u> |
| D. For which no management decision has been made by the end of the reporting period*. | 2 | \$ <u>15,381,777</u> | \$ <u>14,381,777</u> |
| E. Additional amounts identified and disallowed by management as a direct result of audit follow-up on OIG recommendations. | | \$ <u>13,674</u> | |

¹ The audited entity provided documentation to validate the costs questioned during the audit and management decided to allow the costs.

**Audits, Inspections, and Evaluations with
Funds Put to Better Use**

| <i>Category</i> | <i>Number</i> | <i>Dollar Value</i> |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------------|
| A. For which no management decision had been made by the beginning of the reporting period. | - | \$ - |
| B. Which were issued during the reporting period. | - | - |
| Subtotals (A+B) | - | - |
| C. For which a management decision was made during the reporting period. | - | - |
| (i) Dollar value of recommendations that were agreed to by management. | - | - |
| (ii) Dollar value of recommendations that were not agreed to by management. | - | - |
| D. For which no management decision has been made by the end of the reporting period. | - | \$ <u><u>-</u></u> |
| E. Additional amounts identified and recovered ² by management as a direct result of audit follow-up on OIG recommendations. | | \$ 122,145 |

² Recoveries of HAVA funds are accomplished by the state depositing monies in the State fund required by HAVA to be established in each state.

Summary of Reports More Than Six Months Old Pending Management Decision

As of September 30, 2018, the EAC OIG had issued seven reports with recommendations for which EAC management had not reached a final management decision. For one additional report, EAC made final management decisions on all three recommendations; however, OIG verification of corrective action related to one of those recommendations remained pending. EAC was in the process of reviewing completed corrective actions needed to address outstanding recommendations from audits of four states’ management of HAVA funds.

Summary of Reports Issued with Outstanding Recommendations Pending

This section presents a summary for each audit, inspection, or evaluation report issued before the commencement of the semiannual period for which there are any outstanding unimplemented recommendations.

| Assessment of EAC’s Program and Financial Operations | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Report Number | Date | Report Title | Potential Cost Savings |
| I-EV-EAC-01-07B | February 2008 | Assessment of the U.S. Election Assistance Commission’s Program and Financial Operations | None |
| Recommendation(s) | | Status Per EAC Management | |
| <ul style="list-style-type: none"> Establish policies and procedures to comply with the National Voter Registration Act (NVRA) | | <ul style="list-style-type: none"> The NVRA continues to be an open item. The Commissioners considered policies and procedures for requested changes to the NVRA form but did not reach a consensus. Issues related to state-specific instructions remain under judicial review and, following that review, the procedures will be revisited for potential closure. | |
| Status Per EAC OIG | | | |
| The status of this recommendation is as EAC Management described above. | | | |

APPENDIX B

| EAC Policy Review | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Report Number | Date | Report Title | Potential Cost Savings |
| I-PA-EAC-03-17 | August 2017 | Assessment of the U.S. Election Assistance Commission's Program and Financial Operations | None |
| Recommendation(s) | | Status Per EAC Management | |
| <ul style="list-style-type: none"> Enhance the records management system to document EAC's decisions, operations, policies, procedures, and practices. | | <ul style="list-style-type: none"> During 2018, EAC implemented a new e-mail system with automated indexing that allows the agency to index, search, and retrieve records electronically. EAC has also identified means by which the agency can convert or capture records created using previous e-mail systems. EAC hired a new Chief Information Officer, who will complete the task to configure electronic records retention. EAC has scanned paper copies of records and saved them in portable document format (PDF). EAC has coordinated with the National Archives and Records Administration (NARA) to provide training for all employees. The agency believes retention of electronic records is on schedule to comply with the required 2019 deadline. EAC also prepared records retention schedules for its Testing & Certification and Research divisions. Those schedules are ready to be submitted for review and approval by NARA. | |
| Status Per EAC OIG | | | |
| <ul style="list-style-type: none"> The status of these recommendations is as EAC Management described above. | | | |

APPENDIX B

| New Hampshire HAVA Funds | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Report Number | Date | Report Title | Potential Cost Savings |
| E-HP-NH-02-16 | August 2017 | Administration of Payments Received Under the Help America Vote Act by the New Hampshire Secretary of State, Elections Division | \$1,002,446 |
| Recommendation(s) | | | |
| <ul style="list-style-type: none"> • EAC should require the New Hampshire Secretary of State’s Office to implement procedures to ensure that all significant accounting, financial management and grant administration policies and procedures are documented. Additionally, these procedures should be reviewed and updated on a regular basis. • EAC should require the New Hampshire Secretary of State’s Office to create a documented set of policies and procedures which comply with federal regulations, the inventory listing be expanded to include all federally required fields, and a physical inventory be conducted and documented on at least a biannual basis. • EAC should address and resolve the following recommendations that the New Hampshire Secretary of State’s Office: <ul style="list-style-type: none"> (a) Transfer into the election fund \$1 million in HAVA funds for the unallowable Capital Expenditure as cited above. (b) Seek approval for the \$1 million in HAVA funds spent on the HAVA facility. • EAC should address and resolve the following recommendations that the New Hampshire Secretary of State’s Office: <ul style="list-style-type: none"> (a) Transfer into the election fund \$2,446 for the questioned payroll charges as cited above. (b) Implement written policies to ensure that all employees who expend efforts on Federal activities record their time in a manner consistent with federal regulations and that these records are maintained. | | | |
| Status Per EAC Management | | | |
| EAC continues to work with the New Hampshire Secretary of State’s Office to review the resolution of the recommendations. | | | |
| Status Per EAC OIG | | | |
| The status of these recommendations is as EAC Management described above. | | | |

APPENDIX B

| Vermont HAVA Funds | | | |
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| Report Number | Date | Report Title | Potential Cost Savings |
| E-HP-VT-03-16 | August 2017 | Administration of Payments Received Under the Help America Vote Act by the Vermont Secretary of State, Elections Division | \$312,599 |
| Recommendation(s) | | | |
| <ul style="list-style-type: none"> • EAC should address and resolve the following recommendations that the Vermont Secretary of State’s Office: <ul style="list-style-type: none"> (a) Review the calculation provided by the audit of the maximum indirect costs allowable. (b) Transfer \$155,802 to the election fund, which is the calculated amount of Indirect Costs charged in excess of the allowable amount. (c) Implement procedures to ensure indirect costs are charged in accordance with the negotiated indirect cost agreement and federal regulations. • The EAC should require the Vermont Secretary of State’s Office to evaluate the baseline established for the maintenance of expenditure to ensure that those expenditures included in the baseline are consistent with the maintenance of expenditure policy established by the EAC in June 2010. • EAC Should address and resolve the following recommendations that the Vermont Secretary of State’s Office: <ul style="list-style-type: none"> (a) Transfer into the election fund \$70,346 for the questioned salary charges, the related fringe benefits and the applicable indirect costs. (b) Implement written policies and provide training to ensure that employees who expend efforts on Federal activities accurately record their time in accordance with Federal Regulations. • EAC should address and resolve the following recommendations that the Vermont Secretary of State’s Office: <ul style="list-style-type: none"> (a) Implement the recently documented policies and procedures regarding inventory management and the conduct of an annual physical observation of inventory. (b) Fully populate the required data in the inventory system for assets purchased with Federal funds. (c) Document the conduct of the annual physical observation of inventory. • EAC should require the Vermont Secretary of State’s Office to substantiate that the equipment purchased was done through a competitive bidding process or properly obtained through a sole source contract. • EAC should address and resolve the following recommendations that the Vermont Secretary of State’s Office: <ul style="list-style-type: none"> (a) Transfer to the election fund \$54,112 for the questioned costs cited above along with the applicable indirect costs. (b) Develop and implement policies and procedures and provide training to ensure that charges to HAVA are allowable, allocable and reasonable to HAVA. | | | |

APPENDIX B

| Vermont HAVA Funds | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Report Number | Date | Report Title | Potential Cost Savings |
| E-HP-VT-03-16 | August 2017 | Administration of Payments Received Under the Help America Vote Act by the Vermont Secretary of State, Elections Division | \$312,599 |
| Recommendation(s) | | | |
| <ul style="list-style-type: none"> • EAC should address and resolve the following recommendations that the Vermont Secretary of State’s Office: <ul style="list-style-type: none"> (a) Transfer to the election fund \$32,299 for the unsupported costs cited above along with the applicable indirect costs. (b) Provide an analysis of the \$702,438 reported as matching expenditures to substantiate their allowability. (c) Develop and implement policies and procedures regarding maintenance of supporting source documentation for all Federal expenditures incurred. | | | |
| Status Per EAC Management | | | |
| EAC achieved management decisions on all previously outstanding recommendations and the State of Vermont completed corrective actions. EAC considers these recommendations to be closed. | | | |
| Status Per EAC OIG | | | |
| The OIG issued a memorandum to EAC management concurring with the decision to close all of the State of Vermont recommendations. | | | |

APPENDIX B

| Maryland HAVA Funds | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Report Number | Date | Report Title | Potential Cost Savings |
| E-HP-MD-08-16 | September 2017 | Administration of Payments Received Under the Help America Vote Act by the Maryland State Board of Elections (MDSBE) | \$14,379,331 |
| Recommendation(s) | | Status Per EAC Management | |
| <ul style="list-style-type: none"> EAC should resolve with the Maryland State Board of Elections the adequacy of the internal policies. Specifically, internal policies and procedures should address financial management activities including equipment management, Federal financial reporting and Federal grant oversight and administration. Additionally, the EAC should require the Maryland State Board of Elections to provide training to personnel involved in the administration of Federal awards to ensure the understanding of the new policies. Further, these procedures should be reviewed and updated on a regular basis. | | <ul style="list-style-type: none"> MDSBE implemented a 'Federal Grant Internal Monitoring' policy on August 9, 2017 for federal grant oversight specifically assigning responsibilities for MDSBE internal monitoring procedures, procurements, financial coordination, grant closeout and record retention within MDSBE for grants. The record retention policy complies with federal grant retention requirements and includes equipment management and inventory procedures within a new system. EAC considers Audit Finding #1 closed. | |
| <ul style="list-style-type: none"> EAC should require the Maryland State Board of Elections to perform a reconciliation of their accounting records to the submitted financial reports to ensure that all expenditures, matching contributions and program income earned have been fully disclosed and have been adequately tracked in the State's accounting system. | | <ul style="list-style-type: none"> MDSBE amended its Federal Financial Reports (FFRs) to address the issues cited in the audit. Section 102 funds were fully expended in 2005/6. During the site visit, an analysis of the FFRs and discrepancies therein were discussed with MDSBE staff. MDSBE has committed to assuring that submissions properly reflect income and expenditures for Section 101 and 251 funds and will be submitting revised FFRs. EAC considers the finding closed upon receipt of all outstanding FFR reports. The OIG will close the recommendation upon receipt of notification from EAC that they have received evidence of the completion of corrective action in the form of all outstanding revised FFRs. | |
| <ul style="list-style-type: none"> EAC should resolve with the Maryland State Board of Elections the adequacy of the Maryland State Board of Elections' formalized policies and procedures regarding inventory management. Additionally, the EAC should review the Maryland State Board of Elections' inventory system to ensure all fields are populated with the required data for assets purchased with Federal funds. | | <ul style="list-style-type: none"> MDSBE is implementing a new inventory management system currently in stages for HAVA funded equipment. Work includes development of internal policies and procedures including a user guide for use. MDSBE also provided a data dictionary via email, and inventory screen shots. EAC considers Audit Finding #3 closed. | |

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| Maryland HAVA Funds | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Report Number | Date | Report Title | Potential Cost Savings |
| E-HP-MD-08-16 | September 2017 | Administration of Payments Received Under the Help America Vote Act by the Maryland State Board of Elections (MDSBE) | \$14,379,331 |
| Recommendation(s) | | Status Per EAC Management | |
| <ul style="list-style-type: none"> • EAC should address and resolve the following recommendations that the Maryland State Board of Elections: <ul style="list-style-type: none"> (a) Transfer to the election fund \$14,379,331 for the unsupported costs cited in the report. (b) Develop and implement policies and procedures regarding maintenance of supporting source documentation for all Federal expenditures incurred. | | <ul style="list-style-type: none"> • MDSBE agreed to reimburse the MD HAVA fund or propose HAVA acceptable additional incurred costs in the amount of \$461,980.22. The voter education amount of \$16,104, if not supported, will be added to the unallowable costs. • EAC will consider Audit Finding #4 closed when the MDSBE HAVA election fund is reimbursed or appropriate offsetting costs are identified as a match. • The OIG will also close the recommendation and report allowed and disallowed costs upon receipt of notification from EAC that they have received evidence of reimbursement of the election fund or documentation demonstrating MDSBE incurred appropriate offsetting costs. | |
| <ul style="list-style-type: none"> • EAC should require the Maryland State Board of Elections to: <ul style="list-style-type: none"> (a) Evaluate the baseline established for maintenance of expenditure to ensure that those expenditures included in the baseline are consistent with the maintenance of expenditure policy established by the EAC in June 2010. (b) Implement procedures to ensure that the maintenance of expenditure is exceeded each year. | | <ul style="list-style-type: none"> • The Maryland State Audit Report for the Year Ended June 30, 2006 (Assignment No. E-SA-MD-23-07) initially found the failure to meet MOE in FY2006. EAC resolved the audit finding in its Resolution Report issued July 31, 2007 and transmitted by the Executive Director. • EAC considers Audit Finding #5 closed. | |
| Status Per EAC OIG | | | |
| Except as described above, the OIG concurs with EAC's position. | | | |

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| Puerto Rico HAVA Funds | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Report Number | Date | Report Title | Potential Cost Savings |
| E-HP-PR-06-16 | August 2017 | Administration of Payments Received Under the Help America Vote Act by the Comisión Estatal de Elecciones de Puerto Rico | \$137,306 |
| Recommendation(s) | | Status Per EAC Management | |
| <ul style="list-style-type: none"> • EAC should require the Comisión Estatal de Elecciones (CEE) de Puerto Rico (Elections Commission) to implement procedures to ensure that financial reporting, equipment and maintenance of effort policies and procedures are documented. Additionally, these procedures should be reviewed and updated on a regular basis. | | <ul style="list-style-type: none"> • EAC’s grants office has reviewed documentation related to internal controls in question and finds new policies and procedures to be adequate. • EAC considers Audit Finding #1 closed with no additional follow-up required. | |
| <ul style="list-style-type: none"> • EAC should address and resolve the following recommendations that the Elections Commission: <ul style="list-style-type: none"> (a) Create a documented set of policies and procedures that comply with federal regulations. (b) Create an inventory listing which is fully populated and reconcilable into the Elections Commission’s financial records. (c) Conduct and document a physical inventory on a biannual basis. | | <ul style="list-style-type: none"> • CEE has verified its inventory of equipment both owned and leased with HAVA 251 funds. CEE is considering an assessment to determine the operability of all of its stored equipment based on the hurricane damage inflicted on cooling systems necessary to adequately maintain equipment. When CEE inventories and assesses its owned equipment purchased under the HAVA grant, it agrees to add to add to the inventory list the other data elements required by OMB 41 CFR § 105-71.132 (d). • EAC considers Audit Finding #2 closed. CEE has agreed to share its final equipment inventory when completed. • The OIG will close the recommendation upon notification that EAC has received documentation demonstrating the completion of a final equipment inventory. | |
| <ul style="list-style-type: none"> • EAC should require the Elections Commission to make a calculation of the interest lost due to the untimely deposit of matching funds, and deposit these unrecorded earnings to the Election Fund | | <ul style="list-style-type: none"> • CEE has agreed to credit its election fund for the interest owed on \$122,145. EAC will accept credit of cash to the CEE election fund or corresponding HAVA2 eligible expenditures not previously counted as match or Maintenance as Expenditure in lieu of a cash deposit EAC considers Audit Finding #3 closed, but is requiring the below final action(s). • Final Actions: CEE will show evidence of the deposit of interest or documentation for offsetting expenditures. | |

APPENDIX B

| Puerto Rico HAVA Funds | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Report Number | Date | Report Title | Potential Cost Savings |
| E-HP-PR-06-16 | August 2017 | Administration of Payments Received Under the Help America Vote Act by the Comisión Estatal de Elecciones de Puerto Rico | \$137,306 |
| Recommendation(s) | | Status Per EAC Management | |
| <ul style="list-style-type: none"> EAC should require the Office perform a reconciliation of the grant activity to ensure that all expenditures incurred are fully disclosed in the financial reports. | | <ul style="list-style-type: none"> The CEE Finance Department has been unable to reconcile this difference and therefor the amount of \$13,674 will be reimbursed to the HAVA account and the last FFR to be filed will reflect this reduction. EAC will also accept HAVA-eligible expenditures not previously counted as match or Maintenance as Expenditures in lieu of a cash deposit. CEE has agreed in writing to this resolution. EAC considers Audit Finding #4 closed, but is requiring the below final action: Final Actions: CEE will show evidence of the deposit of \$13,674 or documentation for offsetting expenditures. | |
| <ul style="list-style-type: none"> EAC should address and resolve the following recommendations that the Elections Commission: <ul style="list-style-type: none"> (a) Evaluate the baseline established for the maintenance of expenditure to ensure that those expenditures included in the baseline are consistent with the maintenance of expenditure policy established by the EAC in June 2010. (b) Once established, ensure the maintenance of effort baseline was exceeded in each fiscal year as required by HAVA. | | <ul style="list-style-type: none"> With the appropriate change in the baseline for MOE from the year CEE FY2002 to the appropriate year prior to the November elections of 2000 (CEE FY2000), CEE now demonstrates that it has met its MOE based on its definition in its state plan which includes functional activities in each of the Years from FY2000 through FY2015. EAC considers Audit Finding #5 closed. | |
| <ul style="list-style-type: none"> EAC should require the Elections Commission to transfer to the election fund \$54,000 for the unsupported cost cited in the report | | <ul style="list-style-type: none"> The expenditures of \$54,000 for a purchase in 2005 of an assembly system for voting, ballots and other information for voting sites is accepted by as an allowable expense under the HAVA 251 grant. Documentation provided and EAC physical verification of the equipment is sufficient to allow this expenditure. EAC considers Audit Finding #6 closed. | |

APPENDIX B

| Puerto Rico HAVA Funds | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| Report Number | Date | Report Title | Potential Cost Savings |
| E-HP-PR-06-16 | August 2017 | Administration of Payments Received Under the Help America Vote Act by the Comisión Estatal de Elecciones de Puerto Rico | \$137,306 |
| Recommendation(s) | | Status Per EAC Management | |
| <ul style="list-style-type: none"> • EAC should address and resolve the following recommendations that the Elections Commission transfer into the election fund \$83,306 for the unallowable costs cited in the report. | | <ul style="list-style-type: none"> • The HAVA 251 expenditures of \$54,085 and \$33,221 for a van and computer equipment in FY2004 are accepted as reasonable and allowable costs for implementing the territory's voter registration system. • EAC considers Audit Finding #7 closed. | |
| Status Per EAC OIG | | | |
| Except as described above, the OIG concurs with EAC's position. | | | |

APPENDIX B

| 2017 FISMA Audit | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Report Number | Date | Report Title |
| Report I-PA-EAC-02-17 | November 2017 | U.S. Election Assistance Commission's Compliance with the Requirements of the Federal Information Security Modernization Act (FISMA) |
| Recommendation(s) | | Status Per EAC Management and the OIG |
| <ul style="list-style-type: none"> The Acting Chief Information Officer³ (ACIO) should complete the formal timeline and implementation plan for enforcement of the use of PIV cards for two-factor authentication at the local network layer through its partnership with the General Services Administration (GSA). | | <ul style="list-style-type: none"> EAC has made significant progress in finalizing the PIV deployment and the project is on track to have two-factor authentication in place by the end of the first quarter of fiscal year 2019. They completed a project plan along with a timeline and outline with critical implementation steps and milestones as called for in the recommendation. The OIG concurs with EAC's position. However, the OIG has decided to track this recommendation until EAC completes the implementation of two-factor authentication. |
| <ul style="list-style-type: none"> The ACIO should implement corrective actions to resolve critical and high risk vulnerabilities identified related to patching, software upgrades, and configuration weaknesses for those systems identified within detailed scanning results. (Repeat Modified) | | <ul style="list-style-type: none"> EAC agreed, however they stated that all vulnerabilities were resolved before the end of the fiscal year. The EAC regularly performs scans and has policies in place to detect vulnerabilities and to resolve them. The OIG expects the 2018 audit to determine whether EAC completed corrective action. However, as of September 30, the FY 2018 FISMA auditors had not yet reviewed documentation and determined whether vulnerability scans demonstrated the completion of corrective action. |

³ Since the prior year report was issued, in September 2018, EAC hired a Chief Information Officer, so the agency no longer has an Acting CIO.

APPENDIX B

| 2017 FISMA Audit | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Report Number | Date | Report Title |
| Report I-PA-EAC-02-17 | November 2017 | U.S. Election Assistance Commission's Compliance with the Requirements of the Federal Information Security Modernization Act (FISMA) |
| Recommendation(s) | | Status Per EAC Management and the OIG |
| <ul style="list-style-type: none"> EAC management should document and implement a formal procedure for documenting the review of Service Organization Control (SOC) reports for applicable third party systems at a defined frequency. | | <ul style="list-style-type: none"> EAC's Office of the Chief Information Officer (OCIO) disagreed with the OIG decision to maintain this recommendation as an open item. The EAC OCIO has implemented a procedure for documenting the review, at a defined frequency, of the SOC report that falls within its purview. The frequency of and procedure for reviewing reports is set forth in the Inter Agency Agreement Instructions between the EAC and GSA and is set forth in the document the OCIO provided to the OIG. The OIG concurs with the OCIO description of the completed corrective actions. However, this recommendation remains as an open item. The OIG agrees that the only SOC report that is strictly within purview of the OCIO is the one EAC receives in accordance with the interagency agreement with GSA for network services. However, EAC receives at least two other SOC reports pursuant to its interagency agreements for payroll/personnel and financial management systems and services. The agency has not documented review procedures for these other SOC reports. Any or all of the SOC reports could contain findings of service provider control weaknesses that might compromise the effectiveness of EAC's controls. In addition, auditing standards require SOC reports to include descriptions of controls, including but not limited to information systems controls, that user entities such as EAC must have in place in order for the service providers' controls to function properly. To achieve the intent of the recommendation, the OIG believes the EAC needs to assign responsibility for reviewing each SOC report and develop procedures to ensure responsible managers review all SOC reports effectively. In addition, EAC should establish communication channels to ensure that responsible managers within EAC receive and appropriately act upon pertinent information contained in SOC reports concerning service providers' controls, control weaknesses, and changes in the requirements for user entity controls on which the service provider controls depend. |
| <p>The EAC and the OIG closed all other recommendations from the 2017 FISMA audit as of September 30, 2018.</p> | | |

Summary of Investigative Reports Issued

| Description | Number |
|----------------------------------------------------------------------------------------------------------------------------------|--------|
| Total number of investigative reports issued during the reporting period | 0 |
| Total number of persons referred to the Department of Justice for criminal prosecution during the reporting period | 0 |
| Total number of persons referred to state and local prosecuting authorities for criminal prosecution during the reporting period | 0 |

In the absence of any reports to discuss, no metrics were used for developing the statistics in the table above.

Investigations of Senior Government Employees

EAC OIG did not receive any substantiated allegations of misconduct by senior Government employees during the semiannual period.

Whistleblower Retaliation Cases

EAC OIG did not receive any allegations of whistleblower retaliation during the semiannual period and had no pending cases at the beginning of the period.

OIG Projects and Activities Not Publicly Disclosed

EAC OIG did not close any inspections, evaluations, or audits during the period that the Office did not disclose to the public.

EAC OIG did not close any investigations involving any senior Government employees during the period that the Office did not disclose to the public.

Appendix C: Semiannual Reporting Requirements of the IG Act

| <i>Section of the IG Act</i> | <i>Requirement</i> | <i>Page Number</i> |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 5(a)(1) | Description of significant problems, abuses, deficiencies | 7 (None) |
| 5(a)(2) | Recommendations for corrective action | 7 |
| 5(a)(3) | Description of significant recommendations described in a previous semiannual period for which corrective action is not complete | 10 |
| 5(a)(4) | Matters referred to prosecutive authorities; resulting prosecutions and convictions | 7 (None) |
| 5(a)(5) | Summary of each report made to the head of the establishment under 6(b)(2) ["(2) Whenever information or assistance requested under subsection (a)(1) or (a)(3) is, in the judgment of an Inspector General, unreasonably refused or not provided, the Inspector General shall report the circumstances to the head of the establishment involved without delay."] | 7(None) |
| 5(a)(6) | Listing by subject matter of audit, evaluation, and inspection reports with total questioned costs, unsupported costs, and funds put to better use | 2 |
| 5(a)(7) | Summary of each particularly significant report | 2 |
| 5(a)(8) | Statistical tables showing total number of audit, inspection, and evaluation reports with questioned/unsupported costs: (A) No management decision made by commencement of reporting period; (B) Issued during the reporting period; (C) For which management decision was made showing dollar value of disallowed costs and costs not disallowed; (D) For which no management decision has been made by the end of the reporting period | 8 |

APPENDIX C

| Section of the IG Act | Requirement | Page Number |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 5(a)(9) | <p>Statistical tables showing total number of audit, inspection, and evaluation reports with funds put to better use:</p> <p>(A) No management decision made by commencement of reporting period (B) Issued during the reporting period; (C) For which management decision was made showing dollar value of disallowed costs and costs not disallowed; (D) For which no management decision has been made by the end of the reporting period.</p> | 9 |
| 5(a)(10) | <p>Summary of each audit, inspection, and evaluation report issued before the commencement of the reporting period:</p> <p>(A) Title, date of each report for which no management decision has been made by the end of the reporting period; i. Explanation of reasons management decision has not been made; ii. Statement concerning the desired timetable for achieving a management decision on each report; (B) Title and date of each report for which no establishment comment was returned within 60 days of providing the report to the establishment; (C) Title and date of each report or which there are any outstanding unimplemented recommendations, including the aggregate potential cost savings of those recommendations;</p> | 10 |
| 5(a)(11) | <p>Description and explanation of the reasons for any significant revised management decision made during the reporting period.</p> | 10 (None) |
| 5(a)(12) | <p>Significant management decisions with which the Inspector General is in disagreement.</p> | 7 (None) |
| 5(a)(13) | <p>Information described under section 05(b) of the Federal Financial Management Improvement Act of 1996 (law applicable only to CFO Act agencies; not applicable to EAC).</p> | Not Applicable |

APPENDIX C

| Section of the IG Act | Requirement | Page Number |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 5(a)(14)(A) or 5(a)(14)(B) | <ul style="list-style-type: none"> • Results of any peer review conducted by another OIG during the reporting period; or • Statement identifying the date of the last peer review conducted by another OIG, if no peer review was conducted within that reporting period. | 6 |
| 5(a)(15) | List of any outstanding recommendations from any peer review conducted by another OIG that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete. | 6 |
| 5(a)(16) | List of any peer reviews conducted by the Inspector General of another Office of the Inspector General during the reporting period, including a list of any outstanding recommendations made from any previous peer review (including any peer review conducted before the reporting period) that remain outstanding or have not been fully implemented . | 6 (None) |

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Inspector General

U.S. Election Assistance Commission

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