

**U.S. Election Assistance Commission  
Office of Inspector General**



**Strategic Plan  
Fiscal Years 2020-2025**

## A MESSAGE FROM THE INSPECTOR GENERAL

I am pleased to present the Office of Inspector General's Strategic Plan for fiscal years 2020 – 2025. This is the third strategic plan issued by the Office of Inspector General. Since the release of our last strategic plan, the U.S. Election Assistance Commission (EAC) has adopted a new strategic plan. We re-evaluated our strategic plan to align our responsibilities with the goals and current priorities of the EAC's programs and operations.

We have four strategic goals aimed at helping to ensure efficiency, effectiveness and transparency in EAC programs and operations:

- \* Protect the Federal investment in the administration of U.S. Federal elections.
- \* Promote economy, efficiency, and integrity in EAC programs and operations.
- \* Effectively communicate recommendations for improvement.
- \* Ensure effective and efficient OIG operations.

The OIG recognizes that strategic planning supported by performance goal setting and measurement is an ongoing process and requires continuous monitoring and reevaluation. Furthermore, as EAC's programs develop, it will likely revise its strategic plan. The OIG will monitor its progress toward the goals contained in this strategic plan and assess the continued relevance of the plan on an annual basis.



Patricia L. Layfield  
Inspector General

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## **U.S. ELECTION ASSISTANCE COMMISSION OFFICE OF INSPECTOR GENERAL STRATEGIC PLAN – FISCAL YEARS 2020 TO 2025**

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### **MISSION**

The mission of the Office of Inspector General (OIG) of the U.S. Election Assistance Commission (EAC) is to prevent fraud, waste, and abuse and promote economy and efficiency in EAC programs. The OIG also supports the mission of the EAC by reporting on current performance and accountability and by fostering sound program management to help ensure effective government operations.

### **VISION**

Our vision is to function as a highly effective organization that promotes positive change by identifying opportunities for improvements in the performance and efficiency of the EAC's programs and operations.

### **CORE PRINCIPLES**

The OIG will accomplish its mission and conduct its day-to-day operations consistent with the following core principles:

- **Integrity** – The Inspector General (IG) and OIG staff shall adhere to the highest ethical principles by conducting their work with integrity.
- **Quality** – Produce high quality products and services that are accurate, relevant and responsive to the needs of the EAC, its programs and operations, and other interested parties such as Congress and the public.
- **Independence** – Ensure that the staff of the OIG is independent from any audited entity and its personnel, and safeguards are implemented to mitigate any threats to independence,
- **Objectivity** – Ensure the work of the OIG is free from bias, and fairly represents the situation at hand.
- **Effectiveness** – Produce reports that focus on the greatest risk and encourage audited management to bring about positive change.

- **Openness** – Foster an environment of respect, equal opportunity and diversity amongst OIG employees, and encourage and reward employee innovation and creativity.

## **BACKGROUND**

The EAC is a designated federal entity under the Inspector General Act (IG Act) of 1978 (5 U.S.C App.). The EAC is charged with helping states to improve the administration of elections for Federal office by distributing grant funding, providing research on election-related best practices, and establishing and operating a Federal program to accredit laboratories and test and certify voting systems.

The OIG functions to support Congress and those charged with governance of EAC in the oversight of the agency's operation of its programs, and distribution and management of Federal grant funding. To fulfill this role, we perform duties established in the IG Act, including:

- Conducting and supervising audits, investigations, and other reviews relating to the programs and operations of the EAC;
- Providing leadership and coordination, and recommending actions to management, which (1) promote economy, efficiency, and effectiveness in agency programs and operations; and (2) prevent and detect fraud, waste, abuse, and mismanagement of government resources; and
- Keeping the agency head, management, and Congress fully informed regarding problems and deficiencies, as well as the progress of corrective actions.

## **ORGANIZATIONAL STRUCTURE**

The OIG operates with two full-time equivalents as of May 2019, the IG and the Assistant Inspector General for Audit (AIGA). To accomplish the mission and duties of an OIG with limited staff, we use independent certified public accountants to conduct many of the agency and state audits and projects. When conducting an investigation, we work with other federal government agencies to detail or contract for investigative services.

## **STRATEGIC PLANNING PROCESS**

To develop the current strategic plan, we assessed the strategic challenges for both the EAC as well as the OIG. We identified the following strategic challenges.

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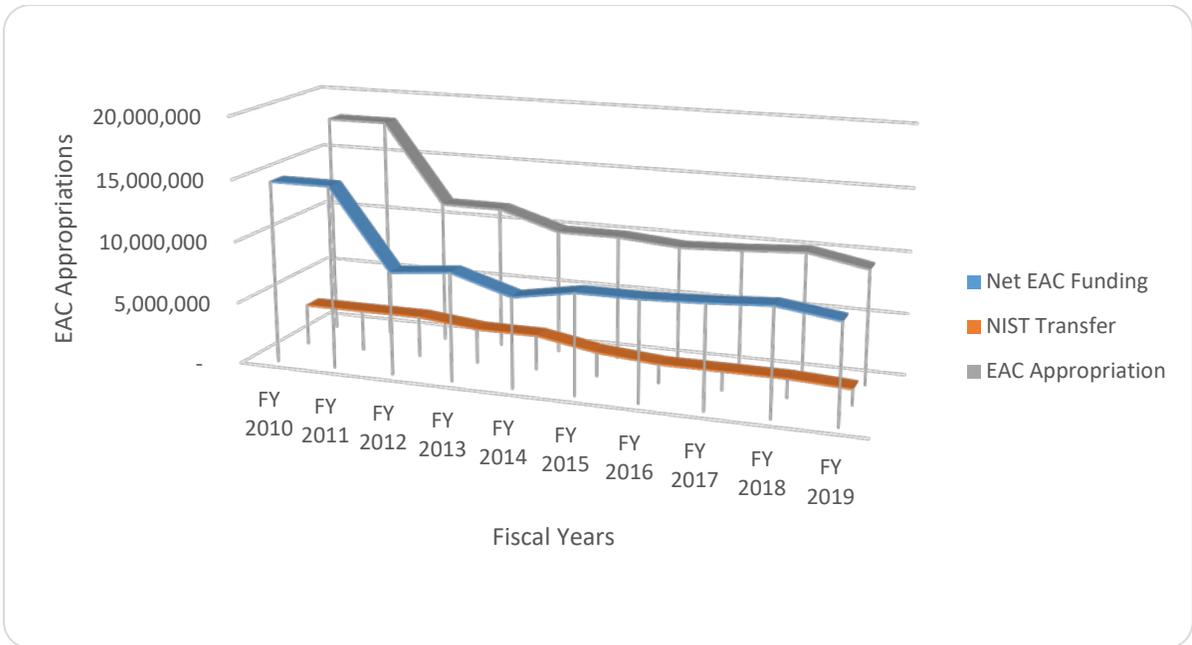
## EAC's Strategic Challenges:

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From 2008 until 2018, EAC faced challenges in the areas of strategic planning, organization structure, internal controls based on risk assessments, and the policies and procedures necessary to document the governance and accountability structure and practices in place. In 2018, EAC published a new Strategic Plan, which identified the following strategic goals:

1. **Analyze:** expand the nation's comprehensive understanding of American election administration.
2. **Build:** proactively and responsively create products that help election officials improve the administration of elections and help voters more easily participate in elections.
3. **Distribute:** help election officials improve the administration of American elections through the distribution of EAC assistance and products.
4. **Operate:** ensure continued effective operation of the EAC in order to achieve its goals while acting as good stewards of public funds.

In implementing its new strategic plan, EAC's primary challenges center on its small size and lack of funding. As shown in Figure 1, EAC's appropriation for salaries and administration, net of legislatively-mandated transfers of funds to the National Institute of Standards and Technology (NIST), has steadily declined since 2010, from a high of \$17,959,000 to a low of \$7,950,000 in fiscal year 2019.



**Figure 1 - EAC Appropriations for Salaries & Expenses, 2010-2019**

(Sources: EAC funding legislation for 2018-2019 and EAC budget justification documents for 2010-2018)

As a result of EAC’s lean budgets, the agency has operated with a very small staff. Many functions rely on one or two individuals, so staff turnover can leave the agency with little or no back-up in key functions. Even as its funding and staffing has decreased, EAC has taken on a more critical role as a result of the Department of Homeland Security’s (DHS’) declaration of elections systems as critical infrastructure. EAC provided liaison between DHS and state and local election officials and serves on the Government Coordinating Council for the election security subsector. The EAC also continues to provide information, training, and other support to state and local officials as they try to modernize and improve election systems, cybersecurity, and election administration.

Only as of January 2019, when the Senate confirmed two Commissioners, has the EAC been operating with a full slate of Commissioners, as opposed to the EAC’s past ten years of experiencing a chronic absence of a quorum. Maintaining the new quorum will be critical to the Commission’s ability to update the Voluntary Voting Systems Guidelines. In addition, the four-year terms of the current Executive Director and General Counsel expire near the end of calendar year 2019, so a quorum will be necessary to appoint or reappoint individuals to those positions.

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## OIG's Strategic Challenges:

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Without resolution, EAC's strategic challenges may complicate EAC's building of effective and efficient programs. Therefore, the OIG's major strategic challenge is to continue to work with the EAC to ensure that it resolves its challenges and builds strong programs that are underpinned by policies and procedures that will help them maintain effective programs.

Legislative changes altered the risk profile of EAC in two major ways. First, Congress did not appropriate any grant funds through EAC after fiscal year 2010. As the EAC grant funding aged, the OIG found itself doing fewer audits of diminishing grant balances. In addition, once the last of the grant funds aged past the states' mandated retention schedules, audits of those funds became increasingly difficult.

Secondly, EAC's potential risk profile diminished as EAC's activities necessarily decreased as a result of smaller funding for agency operations. Similar to EAC as a whole, beginning in 2012, the OIG decreased in size until only the IG remained as an employee because incurring the costs to staff the office beyond that level was not justifiable as the agency reduced in size. Without sufficient staff to perform engagements in accordance with applicable standards, the OIG began to rely almost exclusively on independent public accountants and interagency agreements with other OIGs to perform its audits, investigations, and other services. The greatest challenge to such a strategy has been the lead time required to arrange for the necessary services and, at times, the lack of willingness or ability of external parties to bid on the contracts or accommodate the needs of such a small agency.

Recent legislative actions have again changed the EAC's risk profile, so the OIG's strategy for addressing the risk profile must change as well. In 2018, Congress appropriated \$380 million in formula grants to states, which increased the OIG's audit risk consideration of the 55 states and territories as auditable entities.

Based upon these strategic challenges, the OIG developed goals, objectives and strategies that would ensure that the OIG effectively uses its resources to monitor the programs operated by EAC. The OIG made the following assumptions when developing these strategic goals:

- The same or greater funding will be available for OIG operations during the forthcoming fiscal years, to include possible additional grant funding for states;
- The OIG will be able to maintain its current staffing level or grow its staff in the next two to three fiscal years;
- There will be no significant legislative changes that will alter the mission of EAC or its OIG in the covered period;

- The OIG will be able to maintain contracts and interagency agreements that support its audit and investigations work.

## **GOALS, OBJECTIVES, AND STRATEGIES**

In consideration of the strategic challenges and our mission and vision, the OIG has developed four strategic goals and thirteen corresponding objectives to focus our workload over the next five years. We have also developed strategies for accomplishing each of the objectives. Annually, using this strategic plan, we will develop a work plan to help us meet our strategic goals.

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### **GOAL 1: Protect the Federal investment in the administration of U.S. Federal elections.**

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#### **Objectives:**

1. Ensure that Federal funding distributed to States and local governments is used in accordance with HAVA as well as other applicable Federal laws, regulations, guidelines and circulars
2. Perform as many audits of HAVA grants as budgetary resources and state election officials' schedules allow
3. Support the EAC as needed in educating States on what is expected when using HAVA funds and what to expect of an audit of HAVA funds

#### **Strategies:**

1. Prioritize the selection of entities to audit and develop the objectives and scopes of audits based on risk assessments
2. Procure contract services of independent public accountants to maximize the OIG's resources for audit coverage
3. Make knowledgeable staff available to EAC and to state and local election officials to provide information about the requirements associated with using HAVA funds and the criteria against which those funds would be audited

#### **Performance Measures:**

1. Update the audit risk assessment related to HAVA funds at least annually
2. Develop an annual work plan for audits of HAVA funds by March 1 of each fiscal year

3. Issue at least one task order per year to perform audits of states' usage of HAVA funds, with the number of audits determined by and contingent on the availability of funds
4. Respond to 100 percent of requests for educational or training sessions.

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## **GOAL 2: Promote economy, efficiency and integrity in EAC programs and operations.**

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### **Objectives:**

1. Identify deficiencies, threats, or risks to EAC programs and operations and recommend corrective action
2. Focus auditing and investigative resources on areas of greatest risk
3. Promote the effective administration of EAC programs and operations

### **Strategies:**

1. Conduct an annual risk assessment of EAC programs and operations
2. Periodically analyze audits and reviews, as well as investigations of complaints and program participants, to identify trends and potential systemic weaknesses
3. Develop an annual OIG work plan to include planned audits, evaluations, special projects, and investigations as applicable
4. Provide effective recommendations directed at resolving identified deficiencies
5. Conduct periodic follow-up with the EAC to identify, update, and assess its progress in addressing outstanding recommendations and top management challenges
6. Operate a hotline to receive complaints of fraud, waste, abuse, and mismanagement as well as whistleblower complaints

### **Performance Measures:**

1. Complete audits required by statute<sup>1</sup> timely as defined by statute or Government-wide policies

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<sup>1</sup> As of fiscal year 2019, such audits include those required by the Accountability of Tax Dollars Act of 2002 (ATDA, Public Law 107-289), the Federal Information Security Modernization Act of 2014 (FISMA, Public

2. Initiate at least one additional audit, inspection, or evaluation each fiscal year of EAC internal operations or programs
3. Develop an annual work plan for EAC internal audits by October 1 of each fiscal year
4. Issue recommendations that are specific, feasible, cost-effective, and measurable and encourage EAC management to respond with corrective actions and target dates that will provide reasonable assurance that the conditions in findings will be successfully corrected as expeditiously as possible
5. At least once every six months, track 100 percent of reported audit findings and recommendations, including current status, target dates for completion of corrective actions, and the status of any potential cost savings or funds put to better use
6. Evaluate all hotline complaints within 30 days of receipt

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### **GOAL 3: Effectively communicate recommendations for improvement**

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#### **Objectives:**

1. Communicate weaknesses and recommendations for improvement clearly and effectively
2. Provide regular communication to Congress, the public, and EAC Commissioners and management that presents a full and accurate picture of the current state of EAC programs and operations as well as the opportunities to improve them
3. Provide audit results and recommendations that add value, improve processes in EAC and other audited entities, and help EAC grant recipients understand how to improve their management of federal grant funds

#### **Strategies:**

1. Ensure that all audit and investigation reports contain accurate, objective, complete, convincing, clear, concise, and timely information about the subject as well as reasonable, attainable recommendations for improvement

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Law 113-283), the Improper Payments Elimination and Recovery Improvement Act (IPERIA, Public Law 112-248), and the Digital Accountability and Transparency Act of 2014 (DATA Act, Public Law 113-101).

2. Deliver reports in a timely manner so as to have an impact on the subject of the report
3. Utilize Management Letters to communicate issues that warrant the attention of those charged with governance but are not significant to the objectives of the audit
4. Maintain open communication with EAC Commissioners, Executive Director, and other affected EAC employees, as applicable, concerning EAC and OIG activities, audits, findings, and recommendations
5. Provide one report on Top Management Challenges to EAC management by October 15 each year and post the report to the EAC OIG website and Oversight.gov by November 18 each year (in accordance with the Reports Consolidation Act of 2000, Top Management Challenges are officially published in EAC's Annual Financial Report not later than November 15 each year)
6. Provide two Semiannual Reports to Congress to EAC management each year by April 30 and October 31, respectively; provide copies directly to Congressional requesters not later than May 31 and December 1 each year; and post the Semiannual Reports on the EAC OIG website and Oversight.gov by June 3 and December 4 each year.

#### Performance Measures:

1. Publish each public OIG work product on OIG website and Oversight.gov within 3 days of its release date
2. Respond to Congressional inquiries within five business days of receipt
3. Conduct twelve monthly meetings with the EAC Chair and Executive Director each fiscal year, contingent on schedule availability.

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### **GOAL 4: Ensure effective and efficient OIG operations.**

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#### Objectives:

1. Operate under appropriate policies, procedures and practices that incorporate changes to current standards and requirements in a timely manner
2. Foster a positive working environment for OIG employees
3. Make the best use of financial and human capital resources available to OIG
4. Foster teamwork, mutual respect and trust amongst OIG employees

### Strategies:

1. Develop/maintain appropriate internal policies, procedures and practices in a timely manner when updates and revisions are made to applicable audit requirements and standards
2. Encourage/support OIG employees in training and development efforts
3. Recruit qualified individuals through an open, inclusive hiring process

### Performance Measures:

1. Comply with applicable audit standards and requirements
2. Obtain the highest rating (pass) on the OIG peer review report
3. Provide support for all employees to meet or exceed the number of required training hours for each measurement period
4. Provide opportunities for and encourage employees to become involved in professional activities that develop skills and abilities by serving on working groups or committees of the Council of the Inspectors General on Integrity and Efficiency or participating actively in recognized professional organizations