

Good morning, my name is Curtis Crider; I am the Inspector General of the U.S. Election Assistance Commission (EAC). I appreciate the opportunity to discuss our audit program involving Clifton Gunderson LLP (Clifton Gunderson). I am joined this morning by Ms. Mia Leswing the partner with Clifton Gunderson LLP that is responsible for Clifton Gunderson's audit work involving the EAC.

In August of 2006, the Office of Inspector General (OIG) awarded a contract to Clifton Gunderson to provide audit assistance to OIG. The contract was a one year contract with four option years. The contract called for Clifton Gunderson to perform audits of the use of HAVA funds by the states and if requested by the OIG to conduct performance, financial or other reviews of EAC operations.

### **Background on Clifton Gunderson**

Clifton Gunderson is the 13th largest CPA and consulting firm in the country, with offices in 17 states and Washington, DC. Clifton Gunderson has more than 1900 employees. Some of the services Clifton Gunderson provides to its government clients include:

- Performance Audits
- CFO Act Financial Statement Audits
- Forensic Audits
- Attestation Engagements
- Agreed-Upon Procedures
- Internal Control Reviews
- Information Systems Reviews
- SAS 70 Reviews
- FFMIA Reviews
- FMFIA and OMB A-123 Reviews
- Reviews
- Auditability Surveys
- Financial-Related Audits
- Compliance Audits
- Economy and Efficiency Audits

- Program Audits
- Budget Reviews
- Contract Pre-Award Audits
- Contract Close-Out Audits
- Accounting Services
- Cost Studies
- Budget Services
- Financial Reporting Services
- Financial Analysis Services
- Account Reconciliations

Some of Clifton Gunderson's government clients include:

- Administrative Office of the U.S. Courts
- Architect of the Capitol
- Department of Agriculture
- Department of Homeland Security
- Department of Justice
- Department of the Army
- Federal Elections Commission
- National Science Foundation
- Government Accountability Office
- Library of Congress
- U.S. Department of Health and Human Services
- U.S. Agency for International Development
- U.S. Department of the Treasury
- Illinois Office of the Auditor General
- Colorado Office of the State Auditor

Ms. Mia Leswing, the Clifton Gunderson partner that works with the EAC, has over 22 years of audit experience; she is a Certified Public Accountant, Certified Government Financial Manager and Certified Information Systems Auditor. Ms. Leswing has extensive experience in the audits of Federal and State Governments.

### **Assistance to OIG**

Currently, Clifton Gunderson is assisting the OIG by performing audits of the administration of the HAVA funds by states and by performing an inventory and assessment of the programs and operations of the EAC.

The objectives of the audits of the administration of the HAVA funds by the states are to determine whether the states:

- managed HAVA funds in accordance with applicable federal requirements and
- complied with HAVA requirements for maintaining the election fund and sustaining the State's level of expenditures for elections.

Clifton Gunderson has completed audits of:

- Virginia
- Indiana
- Kentucky
- Wyoming

Audits of Rhode Island and Missouri are ongoing.

The OIG plans on using Clifton Gunderson extensively in fiscal year 2008 to continue our audit of the states' compliance with the HAVA requirements.

At the request of the OIG, Clifton Gunderson is conducting an inventory and assessment of the programs and operations of the EAC. The purpose of the review is to identify the programs and administrative activities performed by the Election Assistance Commission and to assess the vulnerability of those programs and activities to adverse impacts such as mismanagement, waste, and fraud. Ms. Leswing will talk about how Clifton Gunderson is conducting the inventory and assessment of the programs and operations of the EAC.