

*UNITED STATES  
ELECTION ASSISTANCE  
COMMISSION  
OFFICE OF INSPECTOR GENERAL*

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*Semiannual Report to Congress  
For the Period:  
April 1, 2020 through September 30, 2020*

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

OFFICE OF THE INSPECTOR GENERAL

October 30, 2020

Benjamin Hovland, 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, 2020 to September 30, 2020. 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.

The OIG accomplishes its mission by performing internal reviews and assessments of the U.S. Election Assistance Commissions (EAC) programs, contracting for audits with independent public accounting firms, and acquiring services from other Federal agencies. For this six-month period, the OIG issued one statutory report: the EAC's Compliance with the Improper Payments Information Act of 2002. In addition, we issued a report on the EAC's Top Pandemic-Related Challenges and a Management Advisory Concerning EAC's Compliance with the Digital Accountability and Transparency Act (DATA Act) of 2014. We also launched an audit of the EAC's purchase card program, and continued oversight of eight contracted audits: six State HAVA grant audits started in September 2019, EAC's FY 2020 Financial Statement Audit, and EAC's FY 2020 Compliance with the Federal Information Security Modernization Act.

The OIG looks forward to continuing to work with the Commissioners and employees of the EAC to improve Commission programs and operations.

Sincerely,

*Patricia L. Layfield*

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

cc: Commissioner Donald Palmer, Vice-Chair  
Commissioner Thomas Hicks  
Commissioner Christy A. McCormick  
Mona Harrington, Executive Director  
Kristen Muthig, Director of Communications

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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, who each serve four-year terms.

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. From inception to 2011, EAC had 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) and 2020 (Pub. L. 116-93) collectively appropriated an additional \$805 million<sup>1</sup> for payments to the States, which included payments to the Commonwealth of the Northern Mariana Islands beginning with the 2020 appropriation. The \$805 million is 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. In addition, via the Coronavirus Aid, Relief, and Economic Security (CARES) Act (Pub. L. 116-136), Congress appropriated \$400 million to EAC as additional funding for the 2020 Election Security Grant payments for states to prevent, prepare for, and respond to coronavirus, domestically or internationally, for the 2020 Federal election cycle.

## Office of Inspector General Profile

HAVA required the appointment of an Inspector General (IG) 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). The Commission appointed the EAC's current IG in February 2016. The OIG currently consists of two employees, the IG and the Deputy IG.

The OIG leverages its staff resources and contracting provisions to perform all of the duties required of the IG 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;

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<sup>1</sup> Individual appropriations were \$380 million (Election Reform Program) in 2018 and \$425 million (Election Security Grants) in 2020.

- Keeping the Commission, management, and Congress fully informed regarding problems and deficiencies, and the progress of corrective actions; and
- 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, 2020, the OIG issued one statutory report on internal EAC operations, and performed audit oversight for eight contracted audits. All final reports are publicly accessible via the EAC OIG's website and on Oversight.gov.

### **EAC's Compliance with the Improper Payments Information Act of 2002**

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. Significant improper payments are defined as gross annual improper payments (i.e., the total amount of overpayments and underpayments) in the program exceeding (1) both 1.5 percent of program outlays and \$10,000,000 of all program or activity payments made during the fiscal year reported or (2) \$100,000,000 (regardless of the improper payment percentage of total program outlays). For each program and activity identified as susceptible to significant improper payments, 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 materials accompanying the annual financial statements of the agency.

We reviewed the agency's most recent risk assessment, the Annual Financial Report (AFR), and the results of compliance testing performed by the independent public accountants who audited the EAC's 2019 financial statements. We also obtained and independently totaled a list of all payments EAC made in 2019. Based on our review, the OIG found no exceptions in (1) the EAC's presentation of the agency's Fiscal Year 2019 AFR as it relates to reporting of improper payments or (2) the EAC's compliance with the limited requirements for analyzing improper payments applicable to EAC.

### **Audits of HAVA Grants to States**

The OIG contracted with the firm of McBride, Lock & Associates, LLC (MLA LLC) to conduct performance audits in accordance with *Government Auditing Standards* (GAGAS) of the use of the HAVA grant funds Congress appropriated in 2018, which are referred to as election security grants. The OIG selected six states for audit: Arkansas, Florida, Kentucky, Massachusetts, New Mexico, and West Virginia. The OIG selected the states based on risk factors derived from neutral attributes applied across all states, such as size of award, amount of spending, prior audit results, etc. The objectives of the audits are to determine whether states (1) used funds for authorized purposes in accordance with Section 101 of HAVA and other applicable requirements; (2) properly accounted for and controlled property purchased with HAVA payments; and (3) used the funds in a manner consistent with the budget plans provided to EAC. The audits cover each State's expenditures of election security grant funds through September 30, 2019.

MLA LLC conducts each State's audit in four audit phases. During this reporting period, MLA LLC conducted the third audit phase, Detailed Testing, for the six states. Per the contracted audit requirements, the third phase of each audit entails a visit to the subject state to perform detailed testing of transactions and supporting documentation. However, in response to the various State restrictions and the implementation of extensive office closures and/or telework policies due to COVID-19, MLA LLC reworked their audit strategy to perform phase three in a completely remote environment using virtual communication and inspection methodologies to meet the terms and requirements of the audit. The OIG oversaw the audit process and reviewed contract deliverables. As of September 30, 2020, the auditors completed their detailed testing for five of the six states, and provided the OIG with their testing results and associated findings.

### **Audit of EAC's Fiscal Year 2020 Financial Statements**

We contracted with Brown & Company CPAs, PLLC (Brown & Company) to conduct the audit of EAC's fiscal year 2020 financial statements in accordance with generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA), generally accepted Government auditing standards (GAGAS), and the Office of Management and Budget Audit Bulletin.

For this reporting period, Brown & Company has completed the planning and interim audit testing phases and no preliminary audit findings were identified.

### **Audit of Federal Information Security Modernization Act of 2014**

The OIG engaged Brown & Company to conduct the 2019 annual performance audit of EAC's compliance with the Federal Information Security Modernization Act (FISMA) and related information security policies, procedures, standards, and guidelines. The objective of the performance audit was to determine whether EAC Office of Information Technology (OIT) implemented selected management, technical, and operational controls outlined in National Institute of Standards and Technology Special Publication 800-53, Revision 4, *Security and Privacy Controls for Federal Information Systems and Organizations*. Brown & Company's audit will test selected controls from EAC's General Support System. The audit also includes a vulnerability assessment of internal systems and an evaluation of EAC's process for identifying and mitigating information systems vulnerabilities.

For this reporting period, Brown & Company has completed all audit planning tasks and deliverables, reviewed the status of prior year outstanding recommendations, and has started performing detailed audit testing.

### **Non-Federal Audits**

OMB guidance contained in the Code of Federal Regulations (2 CFR 200, Subpart F), establishes audit requirements for each non-Federal entity that expends \$750,000 or more in Federal awards during the entity's fiscal year. These audits, authorized and required by the Single Audit Act Amendments of 1996, are conducted by non-Federal auditors, such as public accounting firms and state auditors. The EAC OIG reviews the results of Single Audit reports to obtain information about findings and questioned costs related to EAC awards.

During this reporting period, the OIG referred one Single Audit to EAC for review and follow-up of reported findings. The audit covered HAVA funds expended by the New Mexico Secretary of State's office for the year ended June 30, 2019.

## 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

### Management Advisory: EAC's Compliance with the DATA Act of 2014

The Digital Accountability and Transparency Act (DATA Act) of 2014 (Public Law 113-101) requires the financial and payment information data of federal agencies to be posted on USASpending.gov. Specifically, The DATA Act and implementing guidance from the Office of Management and Budget and the Treasury Department require specific data concerning grants to be reported on a quarterly basis.

In EAC's fiscal year 2018 appropriation bill (Public Law No. 115-141), EAC received an appropriation under Section 101 of the Help America Vote Act (HAVA) of \$380 million to improve the administration of elections for Federal office. The 2020 appropriations bill (Public Law No. 116-93) provided \$425 million for the same purpose, specifically to include enhancing election technology and making election security improvements. The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) provided supplemental 2020 appropriations of \$400 million for Election Security grants to "prevent, prepare for, and respond to coronavirus, domestically or internationally, for the 2020 Federal election cycle". Thus, the total of grant funds appropriated to EAC since FY 2018 was \$1.2 billion.

While conducting research on USASpending.gov for an unrelated task, the OIG discovered that the EAC had not reported any grant funding since fiscal year 2011. The OIG discussed with EAC officials this matter of noncompliance with the DATA Act and concluded that the oversight was attributed to staff turnover and the absence of documented policies and procedures.

As a result, we recommended that EAC (1) report the grants from the 2018 and 2020 appropriations through the Data Broker to USASpending.gov and (2) develop, document, and implement internal control policies and procedures to ensure EAC's reporting under the DATA Act is consistently complete, accurate, and timely for all reportable types of spending. The OIG will conduct follow-up on the status of these recommendations during the OIG's FY 2021 DATA Act Audit.

The final report is publicly accessible via the EAC OIG's website and on Oversight.gov.

### U.S. Election Assistance Commission Top Pandemic-Related Challenges

The Pandemic Response Accountability Committee (PRAC) initiated a project to prepare a compendium of challenges in agencies that have pandemic-related responsibilities and

programs receiving a portion of the \$2.4 trillion in response and recovery spending. The goal is for Inspectors General (IGs) in those agencies to identify the top challenges facing each agency as they seek to ensure pandemic funds are timely and appropriately spent.

The EAC-OIG's report presents the top management challenges the EAC and its grantees face as they roll out and expend the supplemental appropriation provided under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The OIG identified the challenges through discussions with various personnel within EAC who are involved in areas related to the CARES Act funding, including Grants Management, Communications, and the Executive Office. The report identified the following four agency challenges:

- The Response to the COVID-19 Pandemic has virtually supplanted EAC's regular workload and EAC received no supplemental funding to support the extra needs.
- Matching Requirements applicable to the CARES Act supplemental appropriation create a potential consequence which, together with timing constraints, may effectively prevent some States from obtaining and using the funds fully.
- States may not have full and accurate cost information within the 20-day timeframe contained in the CARES Act reporting requirements.
- A few States' requirements for legislative action could delay or prevent use of CARES Act funding.

The final report is publicly accessible via the EAC OIG's website and included in the PRAC compendium of top pandemic-related challenges on Oversight.gov.

### **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.

### **External 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.

On behalf of the EAC-OIG, the Deputy IG is assisting the CIGIE Training Institute with its development of the performance audit "Navigator". This Navigator will be used as a training tool to provide performance audit training to auditors within the IG community. As part of a group of OIG subject matter experts in the field of performance auditing, the Deputy IG has reviewed and provided feedback to CIGIE personnel regarding the proper workflow of performance audits, major audit phases and their associated audit tasks, and the level of criticality of those audit tasks in performing a successful performance audit.

## 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.

The EAC OIG's last peer review report was issued September 7, 2018. The report concluded that the system of quality control for the EAC OIG's audit organization 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. The review report did not cite any deficiencies, and we did not receive a Letter of Comment. The EAC OIG's next peer review is scheduled to commence after March 2021.

### Peer Reviews Conducted by the Inspector General of another Office of Inspector General

The EAC OIG was scheduled to perform a peer review of the Appalachian Regional Commission (ARC) OIG beginning October 2019. At the start of the review period, the IG position at ARC OIG was under transition and they were unable to begin their review as scheduled. The CIGIE Audit Committee Chair, after consultation with the Government Accountability Office, approved a revision to the Audit Peer Review Schedule on January 31, 2020. As a result of the revision, the EAC OIG will conduct a peer review of the Federal Election Commission (FEC) OIG and the Audit Committee Chair extended the peer review due date to September 30, 2020.

The EAC and FEC OIGs initiated the peer review process in February 2020. However, as of March 12, 2020, the impact of the COVID-19 pandemic resulted in the EAC OIG and FEC OIG moving to full-time telework schedules. The EAC OIG temporarily suspended work on the peer review pending the return to more normal work schedules. However, during this reporting period, the FEC IG requested and has been granted an additional extension to December 31, 2020 due the continued impacts of the COVID-19 pandemic. Both IGs will work to complete the peer review by the revised due date.

## 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 issued two new recommendations during the six months ended September 30, 2020 pertaining to the Management Advisory on EAC's Compliance with the DATA Act of 2014 (see page 4).

### Significant Recommendations Described in Previous Semiannual Reports on Which Corrective Action Has Not Been Completed

A list of recommendations included in previous semiannual reports, which remained unresolved as of September 30, 2020, appears below under the caption, "Summary of Reports Issued with Outstanding Recommendations Pending" on page 11.

### Significant Management Decisions with Which the Inspector General Disagrees

EAC made no management decisions during the period with which the Inspector General 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.	-	\$ _____ -	\$ _____ -
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 not agreed to by management.	-	_____ -	_____ -
D. For which no management decision has been made by the end of the reporting period*.	-	\$ _____ -	\$ _____ -
E. Additional amounts identified and disallowed by management as a direct result of audit follow-up on OIG recommendations.	-	\$ _____ -	

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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>
E. Additional amounts identified and recovered <sup>2</sup> by management as a direct result of audit follow-up on OIG recommendations.		-

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<sup>2</sup> 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, 2020, EAC had reached management decision on all outstanding reports.

Summary of Reports Issued with Outstanding Recommendations Pending

The EAC OIG has seven open reports containing ten recommendations for which EAC management or its grantees had not completed final corrective actions. 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.

1. **Report Title:** Assessment of the U.S. Election Assistance Commission’s Program and Financial Operations

<b>Report Number:</b>	I-EV-EAC-01-07B
<b>Date:</b>	February 2008
<b>Potential Cost Savings:</b>	None
<b>Recommendation(s):</b>	Establish policies and procedures to comply with the National Voter Registration Act (NVRA)
<b>Status Per EAC Management:</b>	The EAC Office of the General Counsel continues its review of the current National Voter Registration Act procedures. In particular, the OGC is finalizing a new procedure for reviewing requests for updated voter registration applications. This procedure will not supplant or in any way speak to the question of the Executive Director’s authority pursuant to ongoing litigation.
<b>Status Per EAC OIG:</b>	This recommendation remains open until corrective action has been fully implemented. The matter concerning the EAC Executive Director’s authority is still under judicial review.

2. **Report Title:** U.S. Election Assistance Commission’s Policy Review

<b>Report Number:</b>	I-PA-EAC-03-17
<b>Date:</b>	August 2017
<b>Potential Cost Savings:</b>	None
<b>Recommendation(s):</b>	Enhance the records management system to document EAC’s decisions, operations, policies, procedures, and practices.
<b>Status Per EAC Management:</b>	The EAC Office of the General Counsel is reviewing and updating records retention schedules in accordance with law and regulations. OGC coordinates with NARA to ensure compliance and is in the early processes of structuring records management to incorporate the EAC Human Resources division in a more active role. Additionally, OGC staff attends meetings and trainings to remain informed on current issues in records management.
<b>Status Per EAC OIG:</b>	This recommendation remains open until corrective action has been fully implemented.

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3. **Report Title:** Administration of Payments Received Under the Help America Vote Act by the New Hampshire Secretary of State, Elections Division

**Report Number:** E-HP-NH-02-16  
**Date:** August 2017  
**Potential Cost Savings:** None  
**Recommendation(s):** 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.  
**Status Per EAC Management:** EAC reviewed New Hampshire's Financial Management policy and procedures and it meets the recommendation. We consider action completed on the recommendation and will send an update by October 20 closing the audit resolution.  
**Status Per EAC OIG:** This recommendation remains open pending the OIG's receipt of management's official notification of audit resolution.

4. **Report Title:** Administration of Payments Received Under the Help America Vote Act by the Comisión Estatal de Elecciones de Puerto Rico (CEE)

**Report Number:** E-HP-PR-06-16  
**Date:** August 2017  
**Potential Cost Savings:** None  
**Recommendation(s):** EAC should address and resolve the following recommendations that the Elections Commission:  
(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.  
**Status Per EAC Management:** EAC is reviewing documentation from its audit resolution contractor and the Puerto Rico Election Commission to confirm the recommendation is implemented.  
**Status Per EAC OIG:** This recommendation remains open until confirmation has been received that corrective actions have been fully implemented.

5. **Report Title:** U.S. Election Assistance Commission's Compliance with the Requirements of the Federal Information Security Modernization Act (FISMA)

**Report Number:** Report I-PA-EAC-02-18  
**Date:** November 2018  
**Recommendation(s):** (1) EAC management should remediate configuration related vulnerabilities in the network identified, and document the results or document acceptance of the risks of those vulnerabilities.

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- (2) EAC management should review and approve EAC's information security policies and procedures on an annual basis.
- (3) EAC management should implement a remediation plan to commit resources to update all EAC-wide information security policies and procedures on the frequency required by National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53, Rev. 4.

**Status Per EAC Management:**

- (1) Remediation of configuration related vulnerabilities continues to be conducted on an automated basis. Patches are scheduled for automated remediation every second Friday or the month following release of Microsoft patches on the second Tuesday of each month.
- (2) The EAC's security planning policy draft has been finalized and signed. SSPs and other security-related information is reviewed regularly in conjunction with FedRAMP and our ATO letters.
- (3) The EAC's security planning policy documents our policies and procedures related to NIST SP 800-53, Rev.4. Additionally, the EAC's information security policy and program plans detail our policies and procedures.

**Status Per EAC OIG:**

- (1) Brown & Co. determined that EAC OIT has not remediated configuration related vulnerabilities in its network.
- (2) Brown & Co. determined that EAC has not reviewed and approved its policies and procedures on an annual basis as required by its policy.
- (3) Brown & Co. examined prior year policies and procedures and noted the staff has updated some documents with a plan of completion by 2021. Further, EAC has hired additional staff to assist with updating policies and procedures (e.g. COOP plan and Risk Management Framework).

**6. Report Title:** U.S. Election Assistance Commission's Compliance with the Digital Accountability and Transparency Act (DATA Act) of 2014

**Report Number:** Report I-PA-EAC-07-19

**Date:** November 2019

**Recommendation(s):** EAC management should develop and implement procedures to validate the accuracy of data reported.

**Status Per EAC Management:** EAC is now in compliance with the DATA Act requirement to publish grants data to USASpending.gov. EAC has formed a DATA Act Guide to document the requirement for the agency, including the role of BFS in the process. Our first upload was on September 1, 2020 which included the awards made to date in 2018 and 2020 including CARES Act funding.

**Status Per EAC OIG:** The recommendation remains open until the OIG confirms corrective actions have been fully implemented during the FY 2021 DATA Act audit.

7. **Report Title:** U.S. Election Assistance Commission's Compliance with the Requirements of the Federal Information Security Modernization Act

**Report Number:** Report I-PA-EAC-02-19  
**Date:** December 2019  
**Recommendation(s):** (1) We recommend EAC OIT develop an annual specialized training schedule that identifies individuals who need training. The training program should include training objectives, specific appropriate training to ensure IT staff gains specific knowledge, skills, and abilities required to perform tasks in their work role.  
(2) EAC OIT should track the training schedule to ensure individuals receive assigned training according to the agency's policy.

**Status Per EAC Management:** The EAC tracks training in a few different ways. Ongoing security training is tracked through the KnowBe4 platform; Initial training is tracked during employee on-boarding through signed acknowledgments or training completion; advanced training for OCIO staff is tracked on a spreadsheet and updated throughout the year as training is completed.

**Status Per EAC OIG:** Brown & Company examined the EAC OIT training schedule and budget for specialized training and determined EAC OIT has developed a plan to provide specialized training for IT staff. However, EAC OIT has not developed an annual specialized training schedule and was not able to provide evidence that all users completed training.

**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	8 (None)
5(a)(2)	Recommendations for corrective action	8 (None)
5(a)(3)	Description of significant recommendations described in a previous semiannual period for which corrective action is not complete	8,11
5(a)(4)	Matters referred to prosecuting authorities; resulting prosecutions and convictions	8
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."]	8 (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	9 (None)
5(a)(7)	Summary of each particularly significant report	2-5
5(a)(8)	<p>Statistical tables showing total number of audit, inspection, and evaluation reports with questioned/unsupported costs:</p> <p>(A) No management decision made by commencement of reporting period;</p> <p>(B) Issued during the reporting period;</p> <p>(C) For which management decision was made showing dollar value of disallowed costs and costs not disallowed;</p> <p>(D) For which no management decision has been made by the end of the reporting period</p>	9 (None)

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Section of the IG Act	Requirement	Page Number
5(a)(9)	<p><b>Statistical tables showing total number of audit, inspection, and evaluation reports with funds put to better use:</b></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>	10 (None)
5(a)(10)	<p><b>Summary of each audit, inspection, and evaluation report issued before the commencement of the reporting period:</b></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>	11-14
5(a)(11)	<p><b>Description and explanation of the reasons for any significant revised management decision made during the reporting period.</b></p>	11-14 (None)
5(a)(12)	<p><b>Significant management decisions with which the Inspector General is in disagreement.</b></p>	8 (None)
5(a)(13)	<p><b>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).</b></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"> <li>• Results of any peer review conducted by another OIG during the reporting period; or</li> <li>• Statement identifying the date of the last peer review conducted by another OIG, if no peer review was conducted within that reporting period.</li> </ul>	7
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.	7 (None)
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.	7

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# Inspector General

U.S. Election Assistance Commission

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