

---

**OFFICE OF INSPECTOR GENERAL**  
U.S. Election Assistance Commission

---

# **OVERSIGHT PLAN**

## **FOR FISCAL YEAR 2023**



# Table of Contents

---

Introduction ..... 2

Planned Oversight..... 2

    Discretionary Projects ..... 2

    Mandatory Reporting..... 4

    Other Planned Work ..... 5

Appendix 1 – Ongoing Oversight ..... 6

# Introduction

---

The mission of the U.S. Election Assistance Commission (EAC) Office of Inspector General (OIG) is to safeguard the federal investment in the electoral system by conducting objective and meaningful oversight. We do this primarily through audits, evaluations, and investigations. Much of our work is mandated in the Inspector General Act (IG Act) of 1978, as amended; however, we also focus our oversight efforts on the areas of highest risk and priority.

In developing our oversight plan for fiscal year (FY) 2023, OIG considered many factors, including the following:

- The amount of funding going to EAC programs and grant recipients.
- Length of time since the program or subject matter was last audited.
- Results of prior work—including audit, investigative, and other work conducted by OIG and other oversight bodies.
- Risks associated with EAC programs and operations.
- Topics that could have the most impact.
- Stakeholders' needs and requests identified through outreach with EAC officials, congressional committees, and others.
- OIG's strategic goals.<sup>1</sup>

This plan is effective immediately and covers OIG activities to be initiated through the end of FY 2023. We may also adjust the plan in response to emerging issues or changing conditions. An update on our ongoing work is included in Appendix 1.

## Planned Oversight

---

### Discretionary Projects

#### **Audits of the Administration of Grants Received Under the Help America Vote Act**

OIG will engage an independent public accounting (IPA) firm to conduct audits of the Help America Vote Act (HAVA)<sup>2</sup> grant funds appropriated by Congress in FYs 2018 and 2020, and grants distributed prior to 2011 that EAC has reissued as new awards. The audits will cover the expenditures and obligations of grants from the date of award through March 2022. OIG selected five states and territories to review: Alaska, American Samoa, Guam, Missouri, and Wisconsin.

The objectives of the audits are to determine whether states or territories (1) used funds for authorized purposes in accordance with Sections 101 and 251 of HAVA and other applicable federal requirements; (2) properly accounted for and controlled property purchased with HAVA payments; and (3) used the funds in a manner consistent with the informational plans provided to EAC. For states and territories

---

<sup>1</sup> EAC OIG, [Office of Inspector General Strategic Plan \(Updated\) 2022-2026](#).

<sup>2</sup> [https://www.eac.gov/sites/default/files/eac\\_assets/1/6/HAVA41.PDF](https://www.eac.gov/sites/default/files/eac_assets/1/6/HAVA41.PDF).

that have closed out CARES Act funds,<sup>3</sup> the independent contractor will also determine if closeout procedures were followed. Finally, we will ask the contractor to provide a list of promising policies and practices that would be valuable for EAC OIG to potentially communicate to other states and territories to use as a resource when evaluating their own policies and practices.

#### **Audit of Georgia’s Administration of CARES Act and HAVA Election Security Funds**

The purpose of this audit is to determine whether the Georgia Secretary of State implemented corrective actions that address deficiencies identified by the Georgia Department of Audits and Accounts in its March 2022 report.<sup>4</sup>

OIG will determine whether Georgia (1) used funds for authorized purposes in accordance with Sections 101 and 251 of HAVA and other applicable federal requirements; (2) properly accounted for and controlled property purchased with HAVA payments; and (3) used the funds in a manner consistent with the informational plans provided to EAC. If Georgia has closed out its CARES Act funds, we will also determine if closeout procedures were followed.

#### **Risk Assessment of EAC Grant Closeout Procedures**

From 2003 through 2020, EAC awarded federal grants totaling almost \$4.2 billion.<sup>5</sup> Increasingly, as states and territories expend the full amount of the older grants, EAC is closing out the awards. This risk assessment will cover the EAC grant closeout process to determine whether an audit of the closeout process is warranted; specifically, we will assess the risk that EAC might not meet federal requirements for grant closeouts.

#### **Audit of Interest Allocation to Grants Received Under the Help America Vote Act**

The HAVA statute requires the establishment of an election fund for the deposit of HAVA grant funds, any state/territory matching requirements, and interest earned thereon. However, a common finding in past audit work is that states and territories are not crediting appropriate interest to their election funds. This audit will look into the interest allocation of states and territories to identify challenge areas and best practices.

#### **Review of the U.S. Election Assistance Commission’s Contracting and Procurement Activities**

EAC procures goods and services through contracts, purchase orders, blanket purchase agreements, interagency agreements, and other mechanisms. These procurements range significantly in dollar value, duration, and complexity. The purpose of this review is to identify the process followed to determine the range of contracting and procurement activities and will assess its efficiency and effectiveness. We will also conduct follow-up work on the 2013 Audit of EAC’s Acquisition and Procurement of Goods and Services to ensure that the seven recommendations OIG issued resulted in corrective action.

---

<sup>3</sup> [Coronavirus Aid, Relief, and Economic Security Act, Public Law 116-136](#).

<sup>4</sup> Georgia Department of Audits & Accounts, Secretary of State Grant Administration: Requested Information on Help America Vote Act Funds and Compliance, Special Examination, Report Number 21-11, March 2022. [27901 \(ga.gov\)](#).

<sup>5</sup> EAC, [The U.S. Election Assistance Commission 2020 Grant Expenditure Report, July 2021](#).

## Mandatory Reporting

### **Audit of the U.S. Election Assistance Commission’s Financial Statements for Fiscal Year 2023**

OIG will engage an IPA firm to conduct an audit of EAC’s financial statements for FY 2023.

### **Audit of the U.S. Election Assistance Commission’s Fiscal Year 2023 Compliance With Requirements of the Federal Information Security Modernization Act (FISMA)**

OIG will engage an IPA firm to conduct an audit of EAC’s compliance with FISMA requirements for FY 2023. The audit objective will be to determine whether EAC implemented selected security controls for certain information systems in support of FISMA.

### **Review of EAC’s Compliance With the Payment Integrity Information Act for Fiscal Year 2022**

The Payment Integrity Information Act of 2019 (PIIA) requires OIG to annually review the agency’s improper payment reporting made in the annual financial statement to determine compliance.<sup>6</sup> PIIA defines an improper payment as “any payment that should not have been made or that was made in an incorrect amount, including an overpayment or underpayment.”<sup>7</sup> OIG will perform this review to determine whether EAC complied with the PIIA reporting requirements for FY 2022.

### **Fiscal Year 2022 Top Management Challenges**

In accordance with the Reports Consolidation Act of 2000 (Public Law 106-531), OIG will submit its annual statement summarizing the areas considered to be the most serious management and performance challenges facing EAC. Management and performance challenges are defined as programs or management functions that are vulnerable to waste, fraud, abuse, and mismanagement and where a failure to perform well could seriously affect the ability of EAC to achieve its mission objectives.

### **Semiannual Reports to Congress**

Under the Inspector General Act of 1978, as amended, OIG is required to publish a semiannual report to Congress that addresses the requirements described in the table below.

REQUIREMENT UNDER THE IG ACT	DESCRIPTION
§5(A)(1)	Description of significant problems, abuses, deficiencies related to the administration of programs and operations
§5(A)(2)	Recommendations for corrective action made during the reporting period
§5(A)(3)	Significant recommendations described in previous semiannual reports on which corrective action has not been completed
§5(A)(4)	Summary of matters referred to prosecutive authorities and the prosecutions and convictions which have resulted
§5(A)(5)	Summary of matters referred to the head of the agency under Section 6(c)(2) (refusal of assistance)
§5(A)(6)	Listing of reports issued during the reporting period
§5(A)(7)	Summary of significant reports
§5(A)(8)	Statistical table showing questioned/unsupported costs

<sup>6</sup> Payment Integrity Information Act of 2019, Pub. L. No. 116–117 (March 20, 2020)(codified at 31 U.S.C.A §§ 3351–3358).

<sup>7</sup> 31 U.S.C.A. § 3351(4).

REQUIREMENT UNDER THE IG ACT	DESCRIPTION
§5(A)(9)	Statistical tables showing funds put to better use
§5(A)(10)(A)	Summary of audit reports issued before the commencement of the reporting period for which no management decision has been made
§5(A)(10)(B)	Summary of audit reports for which the agency has not returned comment within 60 days of receipt of the report
§5(A)(10)(C)	Summary of audit reports for which there are outstanding unimplemented recommendations, including aggregate potential cost savings of those recommendations
§5(A)(11)	Significant revisions to management decisions made during the reporting period
§5(A)(12)	Significant management decisions with which the Inspector General disagrees
§5(A)(13)	Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996
§5(A)(14-15)	Status of EAC OIG peer reviews and applicable recommendations
§5(A)(16)	Status of peer reviews conducted by the EAC OIG

In FY 2023, OIG plans to issue these reports for the 6-month periods ending September 30, 2022, and March 31, 2023.

## Other Planned Work

### Investigating Reported Fraud, Waste, and Abuse

OIG is dedicated to preventing and identifying fraud, waste, abuse, and mismanagement in EAC programs or by recipients of federal funds distributed by EAC. We review all complaints made to our office and initiate the appropriate course of action.

### Review of Single Audit Reports From the Federal Audit Clearinghouse

OIG searches the Federal Audit Clearinghouse for single audit reports that include EAC grant funds and reviews them to identify findings and recommendations that are EAC's responsibility to resolve. These findings and recommendations are then referred to EAC to follow up.

# Appendix 1 – Ongoing Oversight

---

## **Audit of the U.S. Election Assistance Commission’s Testing and Certification Program**

The EAC testing and certification program assists state, territory, and local election officials by providing voting machine testing and certification. This program is a requirement of the HAVA legislation, which mandates that EAC provide certification, decertification, and recertification of voting systems, as well as the accreditation of voting system testing laboratories. The entrance conference for this audit was held in July 2022. Its objectives are to (1) describe the process for accrediting voting system test laboratories and certifying voting systems; and (2) describe any factors that affect the testing and certification program.

## **Audit of the U.S. Election Assistance Commission’s Financial Statements for Fiscal Year 2022**

OIG engaged Brown and Company, LLC, an IPA firm, to conduct an audit of EAC’s financial statements for FY 2022. This work is scheduled to be completed by November 2022.

## **Audit of the U.S. Election Assistance Commission’s Fiscal Year 2022 Compliance With the Requirements of the Federal Information Security Modernization Act**

OIG engaged Brown and Company, LLC, to conduct an audit of EAC’s compliance with FISMA requirements for FY 2022. The audit objective is to determine whether EAC implemented selected security controls for certain information systems in support of FISMA. Updated guidance for FY 2022<sup>8</sup> moved OIG’s annual metric reporting from October to July and that work is complete. Reporting is scheduled to be completed by October 2022.

## **Audits of the Administration of Grants Received Under the Help America Vote Act**

In June 2021, OIG contracted with McBride, Lock and Associates, LLC, an IPA firm, to conduct audits of the HAVA grant funds appropriated by Congress in FYs 2018 and 2020, and grants distributed prior to 2011 that have been reissued as new awards by EAC. The audits cover the expenditures and obligations of HAVA Requirement Payments and Election Security grants from the date of award through September 2020, and the CARES Act grants expended through December 31, 2020.

The objectives of the audits are to determine whether states (1) used funds for authorized purposes in accordance with Sections 101 and 251 of HAVA and other applicable federal requirements; (2) properly accounted for and controlled property purchased with HAVA payments; and (3) used the funds in a manner consistent with the informational plans provided to EAC.

OIG selected eight states: Arizona, California, Delaware, Georgia, Indiana, Ohio, Pennsylvania, and Washington. The audits of Arizona, Ohio, Indiana, Washington, Delaware, and Pennsylvania have been completed. The audit of California is expected to be completed by October 2022. The Georgia audit was cancelled in June 2022<sup>9</sup> since a similar report was issued by the Georgia Department of Audits and

---

<sup>8</sup> [OMB Memorandum M-22-05](#).

<sup>9</sup> [https://www.eac.gov/sites/default/files/inspector\\_general/2022/Georgia\\_Audit\\_Cancellation\\_Memo\\_2022-06-17.pdf](https://www.eac.gov/sites/default/files/inspector_general/2022/Georgia_Audit_Cancellation_Memo_2022-06-17.pdf).

Accounts.<sup>10</sup> Our planned oversight work includes an audit to ensure the Georgia Secretary of State implemented corrective actions that address the deficiencies identified by the state auditors.

In February 2022, OIG initiated two additional audits of HAVA grant funds. North Carolina and the Northern Mariana Islands were selected for an audit based on the failure to return required reports in a timely manner. This work is ongoing.

---

<sup>10</sup> Georgia Department of Audits & Accounts, *Secretary of State Grant Administration: Requested Information on Help America Vote Act Funds and Compliance*, Special Examination, Report Number 21-11, March 2022. [27901 \(ga.gov\)](https://www.ga.gov).



Visit our website at [eac.gov/inspector-general](https://eac.gov/inspector-general)

U.S. Election Assistance Commission  
Office of Inspector General  
633 3rd Street, NW, Second Floor  
Washington, DC 20001

**Report Waste, Fraud, and Abuse**  
[eacoig@eac.gov](mailto:eacoig@eac.gov) | [Online Complaint Form](#)