



**U.S. ELECTION ASSISTANCE COMMISSION
OFFICE OF INSPECTOR GENERAL**

OVERSIGHT PLAN FOR FISCAL YEAR 2024

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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 an oversight plan for fiscal year (FY) 2024, 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.¹

Our FY 2024 plan also considers that state election offices will be preparing for the November 2024 Presidential election and, accordingly, we have fewer HAVA audits planned than in previous years. OIG intends to complete all ongoing and planned HAVA audits by Summer 2024 and will not start new HAVA audits until at least January 2025.

This plan is effective immediately and covers OIG activities to be initiated through the end of FY 2024. 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

Audit of Help America Vote Act Grants Awarded to the U.S. Virgin Islands

OIG will conduct an audit of Help America Vote Act (HAVA)² grant funds awarded to the U.S. Virgin Islands (USVI). The audit will cover the period since the last OIG audit,³ which covered activities and transactions through December 2012. The 2013 report included 20 recommendations designed to improve the Office of the Supervisor of Elections' internal controls and implementation of HAVA. The

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

² https://www.eac.gov/sites/default/files/eac_assets/1/6/HAVA41.PDF.

³ [Final Report: Election System of the Virgin Islands' Compliance with the Help America Vote Act of 2002](#) (E-HP-VI-01-13, October 2013).

objectives of the audit will be to determine whether USVI took appropriate corrective actions and (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.

Review of the U.S. Election Assistance Commission's Oversight of Help America Vote Act Grants Awarded to Territories

EAC awards HAVA grants to five U.S. territories: American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands. Through 2020, the territories have received a combined \$37.4 million in HAVA funds, and OIG audit reports over the last several years reflect unique challenges faced by these grantees. The purpose of this evaluation is to summarize the observations from these reports and assess EAC's oversight of these grantees to ensure the appropriate use of funds.

Audit of Travel Administration by the U.S. Election Assistance Commission during Fiscal Years 2023 and 2024

OIG will engage an independent public accounting (IPA) firm to conduct an audit of EAC's travel during fiscal years 2023 and 2024. The objective of this audit will be to determine whether travel was performed in accordance with Federal Travel Regulations. A similar audit released in July 2007⁴ found errors in 91 percent of the travel examined and made four recommendations. This audit will also follow up on the corrective actions taken in response to the 2007 audit.

Audit of the U.S. Election Assistance Commission's Workforce Planning and Human Capital Procedures

OIG will engage an IPA firm to conduct an audit, or series of audits, of EAC's workforce planning efforts and human capital procedures. The audit will assess whether EAC's human capital planning is conducted in accordance with federal guidance and determine if procedures are operating efficiently and effectively. Federal Regulation 5 CFR § 250.203 provides comprehensive guidance on federal strategic human capital management. Federal Regulation 5 CFR § 250.205 defines specific requirements for agencies' human capital operating plans. Federal agencies must integrate their strategic human capital management processes into agency planning and management processes and seek to continuously improve human resource service delivery. The audit will draw on guidance from 5 CFR § 250, the U.S. Government Accountability Office, the Office of Personnel Management, and other federal sources to determine effectiveness of procedures.

Audit of the U.S. Election Assistance Commission's Process for Selecting, Developing, and Sharing Clearinghouse Resources

Under HAVA, one of EAC's duties is to serve as a national clearinghouse of information on election administration. Initially, HAVA required EAC to conduct studies on overseas voting, voters who register by mail, electronic voting, and free absentee ballot postage. HAVA also gave EAC broad authority to conduct elections research. Currently, EAC's Clearinghouse Division consists of subject matter experts and former election officials who aim to develop resources and best practices on a range of election administration topics. In 2022, EAC released 40 resources covering a variety of topics. OIG is conducting this audit to assess the process EAC uses to determine what research and resources election officials need and assess the effectiveness of Clearinghouse efforts.

⁴ [Improvements Needed in Management of Travel of the Election Assistance Commission](#) (I-PA-EAC-01-06, July 2007).

Mandatory Reporting

Audit of the U.S. Election Assistance Commission’s Financial Statements for Fiscal Year 2024

OIG will engage an IPA firm to conduct an audit of EAC’s financial statements for FY 2024.

Audit of the U.S. Election Assistance Commission’s Fiscal Year 2024 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 2024. 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 2023

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.⁵ 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.”⁶ OIG will perform this review to determine whether EAC complied with the PIIA reporting requirements for FY 2023.

Fiscal Year 2024 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. In FY 2024, OIG plans to issue these reports for the 6-month periods ending September 30, 2023, and March 31, 2024. The reports are required to address the requirements described in the table below.

Description
Description of significant problems, abuses, deficiencies related to the administration of programs and operations of the establishment and associated reports and recommendations for corrective action made by the office.
Identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation.
Summary of significant investigations closed during the reporting period.
Total number of convictions during the period resulting from investigations.
Information regarding each audit, inspection, or evaluation report issued during the reporting period, including (a) a listing of each audit, inspection, or evaluation; and (b) if applicable, the total dollar value of questioned costs (including a separate category for the dollar value of unsupported costs)

⁵ Payment Integrity Information Act of 2019, Pub. L. No. 116–117 (March 20, 2020) (codified at 31 U.S.C.A §§ 3351–3358).

⁶ 31 U.S.C.A. § 3351(4).

Description
and the dollar value of recommendations involving funds to be put to better use, including whether a management decision had been made by the end of the reporting period.
Information described under Section 804(b) of the Federal Financial Management Improvement Act of 1996.
An appendix containing the results of any peer review of EAC OIG that was conducted by another OIG during the reporting period; or if no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another OIG.
List of any outstanding recommendations from any peer review of EAC OIG.
Status of peer reviews conducted by EAC OIG and why implementation is not complete.
Statistical tables showing the total number of investigative reports, persons referred to the Department of Justice (DOJ) for criminal prosecution, persons referred to state and local prosecuting authorities for criminal prosecution, referrals, and indictments.
Description of the metrics used for developing the statistical tables.
Report on each investigation where allegations of misconduct were substantiated involving a senior government employee or senior official; the facts and circumstances of the investigation; and the status and disposition of the matter, including if it was referred to DOJ, date of the referral, and if declined by DOJ, date of declination.
Description of any instance of whistleblower retaliation, including consequences the establishment imposed to hold the official accountable.
Information related to interference by the establishment, including a detailed description of any attempt by the establishment to interfere with the independence of the office, including with budget constraints designed to limit the capabilities of the office; and incidents where the establishment has resisted or objected to oversight activities of the office or restricted or significantly delayed access to information, including the justification of the establishment for such action and a summary of each report made to the head of the establishment under Section (6)(c) (2) during the reporting period.
Detailed descriptions of the circumstances of each inspection, evaluation, and audit conducted by the office that is closed and was not disclosed to the public and any investigation conducted by the office involving a senior government employee that is closed and was not disclosed to the public.

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.

Fraud Awareness Outreach

OIG plans to engage in outreach to EAC's grantees. OIG briefings and presentations to this group increases awareness of mandatory disclosure requirements for allegations of fraud and misconduct; educates stakeholders about the consequences of misconduct; and helps identify fraud indicators.

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.

Peer Review on the U.S. Election Assistance Commission Office of Inspector General

Government Auditing Standards require that audit organizations have a system of quality control and undergo an external peer review every 3 years. EAC OIG's audit organization is scheduled to undergo an external peer review for the period ending March 31, 2024.

Appendix 1 – Ongoing Oversight

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

OIG engaged Allmond & Company LLC, an IPA firm, to conduct an audit of EAC’s financial statements for FY 2023. This work is scheduled to be completed by November 2023.

Audit of the U.S. Election Assistance Commission’s Contracting and Procurement Activities

OIG announced this audit in response to risk factors identified and information received about EAC’s procurement and contracting practices, which were discussed in Management Advisory 23-02.⁷ The objectives of the audit are to determine whether EAC has complied with selected Federal Acquisition Regulations and selected provisions of the Digital Accountability and Transparency Act of 2014. OIG anticipates completing this work by December 2023.

Impact Evaluation of the Help America Vote Act Grants Awarded to the Commonwealth of Virginia

OIG is conducting an evaluation of HAVA grant funds awarded to the Commonwealth of Virginia. Virginia reported over 6 million registered voters as of December 2022, and 2,589 polling locations in the November 2022 election. The evaluation is assessing how the Commonwealth assessed needs and distributed HAVA funds. It is also selecting a sample of counties and determining the impact of the HAVA funds received. Work began in September 2023, and OIG anticipates completing the evaluation by May 2024.

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

In FYs 2022 and 2023, OIG started multiple audits of HAVA grant funds appropriated by Congress. 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. The ongoing audits and their status are detailed in the table below.

Grantee	Resources	Audit Start Date	Expected Completion
American Samoa	McBride, Lock and Associates, LLC (Contractor)	October 2022	October 2023
Georgia	OIG Staff	August 2023	March 2024
Guam	McBride, Lock and Associates, LLC (Contractor)	September 2022	October 2023
Iowa	Brown & Company (Contractor)	September 2023	July 2024
Michigan	Brown & Company (Contractor)	September 2023	July 2024
Minnesota	Brown & Company (Contractor)	September 2023	July 2024
New Jersey	Brown & Company (Contractor)	September 2023	July 2024

⁷ [Management Advisory 23-02: Procurement and Contracting Practices, December 21, 2011.](#)

Grantee	Resources	Audit Start Date	Expected Completion
North Carolina	OIG Staff	April 2022	October 2023
Rhode Island	Brown & Company (Contractor)	September 2023	July 2024
Tennessee	Brown & Company (Contractor)	September 2023	July 2024

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. OIG engaged the IPA firm McBride, Lock & Associates, LLC, to determine whether selected states complied with applicable requirements for interest earned on HAVA funds. OIG will also identify challenges and best practices that impact states’ ability to comply with applicable requirements for interest earned on HAVA funds. This work is scheduled to be completed by March 2024.



Visit our website at eac.gov/inspector-general

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