



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

**FINAL REPORT:**

**ADMINISTRATION OF PAYMENTS  
RECEIVED UNDER THE HELP  
AMERICA VOTE ACT BY THE STATE  
OF MISSOURI SECRETARY OF  
STATE**

**MAY 1, 2003 THROUGH FEBRUARY 28, 2007**

**Report No.  
E-HP-MO-04-07  
October 2007**



**U.S. ELECTION ASSISTANCE COMMISSION**  
**OFFICE OF INSPECTOR GENERAL**  
**1225 New York Ave. NW - Suite 1100**  
**Washington, DC 20005**

October 26, 2007

Memorandum

To: Thomas Wilkey  
Executive Director

From: Curtis W. Crider  
Inspector General

Subject: Final Audit Report - Administration of Payments Received Under the Help America Vote Act by the State of Missouri Secretary of State  
(Assignment Number E-HP-MO-04-07)

We contracted with the independent certified public accounting firm of Clifton Gunderson LLP (Clifton Gunderson) to audit the administration of payments received under the Help America Vote Act (HAVA) by the State of Missouri Secretary of State (Secretary of State). The contract required that the audit be done in accordance with U.S. generally accepted government auditing standards. Clifton Gunderson is responsible for the attached auditor's report and the conclusions expressed therein.

In its audit of the Secretary of State, Clifton Gunderson concluded that, except for the state's non-recognition of program income, and issues at the county level regarding HAVA related activities involving equipment controls and use, program income accounting and recognition, procurement and disbursement procedures, and cash management controls, our audit concluded that the Secretary of State generally accounted for and expended HAVA funds in accordance with the HAVA requirements and complied with the financial management requirements established by the U.S. Election Assistance Commission. The Secretary of State also complied with section 251 requirements.

In an October 17, 2007 response to the draft report (Appendix A), the Secretary of State agreed with the report's findings and recommendations, and detailed the procedures either that had been implemented or that were planned to address the concerns.

Please provide us with your written response to the recommendations included in this report by December 28, 2007. Your response should contain information on actions taken or planned, including target dates and titles of EAC officials responsible for implementing the recommendations.

The legislation, as amended, creating the Office of Inspector General (5 U.S.C. § App.3) requires semiannual reporting to Congress on all audit reports issued, actions taken to implement audit recommendations, and recommendations that have not been implemented. Therefore, this report will be included in our next semiannual report to Congress.

If you have any questions regarding this report, please call me at (202) 566-3125.

**PERFORMANCE AUDIT REPORT**

**ADMINISTRATION OF PAYMENTS  
RECEIVED UNDER THE HELP  
AMERICA VOTE ACT BY THE MISSOURI  
SECRETARY OF STATE**

**May 1, 2003 Through February 28, 2007**

**UNITED STATES ELECTION  
ASSISTANCE COMMISSION**

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**U.S. Elections Assistance Commission  
Performance Audit of the Administration of Payments Received Under the  
Help America Vote Act by the State of Missouri**

**EXECUTIVE SUMMARY**

Clifton Gunderson LLP was engaged by the U.S. Election Assistance Commission (EAC or the Commission) Office of Inspector General to conduct a performance audit of the Missouri Secretary of State (SOS) for the period May 1, 2003 through February 28, 2007 to determine whether the SOS used payments authorized by Sections 101, 102, and 251 of the Help America Vote Act of 2002 (HAVA or the Act) in accordance with HAVA and applicable requirements; accurately and properly accounted for property purchased with HAVA payments and for program income, and met HAVA requirements for Section 251 funds for an election fund, for a matching contribution, and for maintenance of a base level of state outlays. In addition, the Commission requires states to comply with certain financial management requirements, specifically:

- Comply with the *Uniform Administrative Requirements For Grants And Cooperative Agreements With State And Local Governments* (also known as the “Common Rule”) as published in the Code of Federal Regulations 41 CFR 105-71.
- Expend payments in accordance with cost principles for establishing the allowance or disallowance of certain items of cost for federal participation issued by the Office of Management and Budget (OMB) in Circular A-87.
- Submit detailed annual financial reports on the use of Title I and Title II payments.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives. Because of inherent limitations, a study and evaluation made for the limited purposes of our review would not necessarily disclose all weaknesses in administering HAVA payments.

Except for the state’s non-recognition of program income and issues at the county level regarding HAVA related activities, which are discussed below, our audit concluded that SOS generally accounted for and expended HAVA funds in accordance with the requirements mentioned above. This includes compliance with section 251 requirements for an election fund. The exceptions noted above in two areas needing SOS’s management attention are as follows:

- As of February 28, 2007, program income was not properly reported on the Financial Status report.

- The State’s oversight and monitoring of its subgrantees should be enhanced to ensure compliance with HAVA grant requirements relating to equipment controls and use; program income accounting and recognition; procurement and disbursement procedures; and cash management controls.

We have included in this report the SOS’s formal response to the findings and recommendations dated July 27, 2007. The SOS agreed with the recommendations and has implemented corrective action.

**BACKGROUND**

The Help America Vote Act of 2002 created the U.S. Election Assistance Commission to assist states and insular areas with the improvement of the administration of Federal elections and to provide funds to states to help implement these improvements. HAVA authorizes payments to states under Titles I and II, as follows:

- Title I, Section 101 payments are for activities such as complying with Title III of HAVA for uniform and nondiscriminatory election technology and administration requirements, improving the administration of elections for Federal office, educating voters, training election officials and poll workers, and developing a state plan for requirements payments.
- Title I, Section 102 payments are available only for the replacement of punch card and lever action voting systems.
- Title II, Section 251 requirements payments are for complying with Title III requirements for voting system equipment; and for addressing provisional voting, voting information, statewide voter registration lists, and voters who register by mail.

Title II also requires that states must:

- Have appropriated funds “equal to 5 percent of the total amount to be spent for such activities [activities for which requirements payments are made].” (Section 253)(5)).
- “Maintain the expenditures of the State for activities funded by the [requirements] payment at a level that is not less than the level of such expenditures maintained by the State for the fiscal year ending prior to November 2000.” (Section 254 (a) (7)).
- Establish an election fund for amounts appropriated by the state “for carrying out the activities for which the requirements payment is made,” for the Federal requirements payments received, for “such other amounts as may be appropriated under law,” and for “interest earned on deposits of the fund.” (Section 254 )(1)).

**AUDIT OBJECTIVES**

The objectives of our audit were to determine whether the State of Missouri:

1. Used payments authorized by Sections 101, 102, and 251 of the Help America Vote Act

(HAVA) in accordance with HAVA and applicable requirements;

2. Accurately and properly accounted for property purchased with HAVA payments and for program income;
3. Met HAVA requirements for Section 251 funds for an election fund, for a matching contribution, and for maintenance of a base level of state outlays.

In addition, to account for HAVA payments, the Act requires states to maintain records that are consistent with sound accounting principles, that fully disclose the amount and disposition of the payments, that identify the project costs financed with the payments and other sources, and that will facilitate an effective audit. The Commission requires states receiving HAVA funds to comply with certain financial management requirements, specifically:

4. Comply with the *Uniform Administrative Requirements For Grants And Cooperative Agreements With State and Local Governments* (also known as the “Common Rule”) as published in the Code of Federal Regulations at 41 CFR 105-71.
5. Expend payments in accordance with cost principles for establishing the allowance or disallowance of certain items of cost for federal participation issued by the Office of Management and Budget (OMB) in Circular A-87.
6. Submit detailed annual financial reports on the use of Title I and Title II payments.<sup>1</sup>

**SCOPE AND METHODOLOGY**

We audited the HAVA funds received and disbursed by the SOS from May 1, 2003 through February 28, 2007.

Funds received and disbursed from May 1, 2003 (program initiation date) to February 28, 2007 (46-month period) are shown below:

TYPE OF PAYMENT	FUNDS RECEIVED			TOTAL AVAILABLE	FUNDS DISBURSED	DATA AS OF
	EAC PAYMENT	STATE MATCH	INTEREST EARNED			
101	\$ 5,875,170	\$0	\$460,648	\$6,335,818	\$ 2,479,356	2/28/07
102	11,472,841	0	646,781	12,119,622	12,119,622	2/28/07
251	44,914,650	2,363,929	3,049,485	50,328,064	38,033,366	2/28/07
	<u>\$62,262,661</u>	<u>\$2,363,929</u>	<u>\$4,156,914</u>	<u>\$68,783,504</u>	<u>\$52,632,344</u>	

<sup>1</sup> EAC requires states to submit annual reports on the expenditure of HAVA Sections 101, 102, and 251 funds. For Sections 101 and 102, reports are due on September 30 for the activities of the previous calendar year. For Section 251, reports are due by March 31 for the activities of the previous fiscal year ending on September 30.

Our audit methodology is set forth in Appendix B.

## **AUDIT RESULTS**

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives. Because of inherent limitations, a study and evaluation made for the limited purposes of our review would not necessarily disclose all weaknesses in administering HAVA payments.

Except for the state program income and monitoring of subgrantees, our audit concluded that SOS generally accounted for and expended HAVA funds in accordance with the requirements mentioned above. This includes compliance with section 251 requirements for an election fund and for maintenance of a base level of state outlays. The exceptions in two areas needing SOS's management attention are described below:

### **I. Reporting of Program Income**

As of February 28, 2007, program income earned by the SOS from the sale of voter's registration lists, totaling \$4,318, was not properly reported on the Financial Status Report, Form SF 269. The State did not begin selling voter registration lists from the Missouri Centralized Voter Registration database until late fiscal year 2006. According to the Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments (41 CFR 105-71.125) program income is defined as gross income received from a grant-supported activity during the grant period and includes items such as fees from the sale of commodities or items fabricated under a grant agreement. Program income shall be deducted from outlays which may be both Federal and non-Federal or as authorized by the Federal agency.

#### ***Recommendations:***

1. We recommend the Secretary of State identify the costs associated with the program income and identify the net income to be reported on the Financial Status Report, Form SF 269. We also recommend that funds be identified and expended for uses and activities authorized by the HAVA Act.
2. Ensure that the Financial Status Report, SF 269 contains complete and accurate information prior to filing, as identified on EAC's website at [http://www.eac.gov/docs/Model 269 Title II final.pdf](http://www.eac.gov/docs/Model%20269%20Title%20II%20final.pdf).

#### ***SOS's Response:***

The Secretary of State issued a revised FSR dated June 1, 2007 to properly account for program income earned from the sale of voter's registration lists.



## II. Oversight and Monitoring of Subgrantees

The Secretary of State implemented monitoring procedures of its subgrantees as part of its corrective action plan to the Fiscal Year 2005 Single Audit; however, we identified several issues at the local election authorities' (LEAs) offices we visited that could have been prevented or minimized with enhanced monitoring, as follows:

### ***1. Equipment used for non-HAVA related functions at LEAs***

Equipment purchased with HAVA funds, such as monitors and laptops for Missouri Centralized Voter Registration (MCVR) access, is also being used for operations of the County Clerks' offices. We reviewed the survey results of LEAs not visited, and noted that equipment for MCVR database is being used for non-HAVA related operations at LEAs. There is no evidence that equipment costs were allocated between the general operations of the LEA and the HAVA related activities

### ***2. Program income not properly accounted for and reported.***

Program income generated at the LEAs from the sale of voter registration lists from the MCVR database is not properly reported, recorded, or used for the HAVA program. Program income is deposited in LEA's general fund for three of the six LEAs visited and is not used for HAVA activities.

### ***3. Competitive bid procedures not adequate or non compliant.***

Many of the LEAs opted to negotiate their own contract for voting equipment. However, none of the LEAs determined whether vendors were suspended or debarred from conducting business with the federal government.

In addition, one of the six LEAs visited listed the specific brand name of equipment it wanted in its advertisement and request for proposal (RFP), and RFPs were written by the vendor that was awarded the contract for two of the six LEAs visited.

Written policies and procedures are not present at all LEAs to ensure competitive bids are obtained.

### ***4. Cash management not performed properly at all LEAs.***

Cash advances were made to the LEAs until fiscal year 2006. We noted that cash balances were on hand at all LEA's for periods in excess of three days. Most of the LEAs calculated interest on HAVA cash balances; however, we noted that although interest is calculated on HAVA balances, the interest was not deposited into the HAVA account for two LEAs. In addition, one LEA did not begin calculating interest from inception of receiving the funds and balances remain for most LEAs on the unspent interest.

### ***5. Disbursements not appropriate or not supported at two LEAs.***

Two disbursements, totaling \$183, for two of the six local election authorities (LEAs) visited did not have adequate documentation or evidence to support costs claimed against the HAVA grant program.

The *Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments* 41CFR § 105-71.140 states that Grantees are responsible for managing the day-to-day

operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved.

***Recommendations:***

We recommend the EAC direct the Secretary of State to continue its efforts in monitoring the LEAs on a risk based approach. In addition, the Secretary should ensure appropriate corrective action is implemented at the LEAs visited during this audit.

***SOS's Response:***

The Secretary of State provided additional guidance to the LEAs dated June 2007 to address the issues noted above, and the procedures that either have been implemented or proposed are outlined in their response at Appendix A.

\*\*\*\*\*

We provided a draft of our report to the appropriate individuals of the State of Missouri Secretary of State, and the United States Election Assistance Commission. We considered any comments received prior to finalizing this report.

CG performed its work between March 19, 2007 and July 20, 2007.

A handwritten signature in cursive script that reads "Clifton Henderson LLP".

Calverton, Maryland



**ROBIN CARNAHAN**  
SECRETARY OF STATE  
STATE OF MISSOURI

STATE CAPITOL  
ROOM 208  
(573) 751-2379

JAMES C. KIRKPATRICK  
STATE INFORMATION CENTER  
(573) 751-4936

October 17, 2007

Mr. Curtis Crider, Inspector General  
U.S. Election Assistance Commission  
Office of the Inspector General  
1225 New York Avenue NW-Suite 1100  
Washington, DC 20005

Dear Mr. Crider:

The Office of the Missouri Secretary of State (SOS) has reviewed the draft audit report resulting from the performance audit conducted by Clifton Gunderson LLP on behalf of the U.S. Election Assistance Commission for the period May 1, 2003 through February 28, 2007. In response to the audit report dated September 27, 2007, the SOS is providing the following comments:

**I. Reporting of Program Income**

The SOS agrees with the recommendation and has submitted a revised FSR to report program income earned from the sale of voter registration lists (see attached). The total amount of program income earned was \$4,318, while the total amount of funds received from the EAC for Title II, Section 251 was \$44,914,650.

**II. Oversight and Monitoring of Subgrantees**

In Missouri, the 116 local election authorities (LEAs) are collectively comprised of county clerks and boards of election. These officials are either elected by voters or appointed to their positions by the Governor. These officials are independent of the SOS, and our office has no supervision over or enforcement authority as to the LEAs (see Sections 115.015-115.053, RSMo). SOS will use its best efforts, within the limits of its legal authority, to assist and provide guidance to the LEAs to implement any corrective action, as necessary.

The SOS is committed to continuing its enhanced HAVA monitoring activities. Those efforts include annual financial and program reports, desk audits and on-site monitoring of financial records and documents at the offices of the LEAs. The SOS utilizes a risk-based approach to on-site monitoring of LEAs and visits at least 10 of the 116 LEAs in the state each year.

LEAs were informed of the general federal grant requirements through letters, grant applications, purchase orders, and website references. The SOS has included guidance to LEAs regarding all of the applicable laws, regulations and circulars for cash management, financial or performance reporting requirements, equipment and property management requirements, and A-133 audit requirements in the subgrant applications and agreements. The SOS will provide additional guidance to the LEAs relating to the specific concerns identified by the Inspector General during its visits to six LEAs in Missouri.

In addition, prior to the audit by the Inspector General, the SOS had already taken the following actions to implement financial and program monitoring of LEAs:

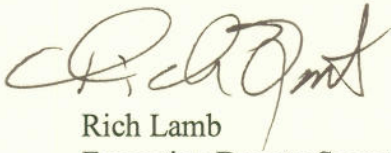
- Hired a HAVA Compliance Coordinator to help coordinate monitoring activities.
- Hired an additional accountant with audit experience to conduct on-site monitoring activities.
- Developed a Financial Status Report for LEAs to complete annually.
- Developed a Programmatic Status Report for LEAs to complete annually.
- Developed an A-133 Survey for LEAs to complete annually.
- Developed a form to report local maintenance of effort for LEAs to complete annually.
- Established a consolidated Elections and Fiscal file system on each LEA to include all grant documents, all required paperwork, and documentation of all interactions and actions.
- Developed financial risk criteria to determine high risk LEAs, which are given high priority for a financial on-site visit by the SOS.
- Prepared written policies and procedures for conducting subrecipient financial and program monitoring, which are reviewed and updated on a continuous basis.
- Developed and executed on-site voting equipment monitoring with all 116 sub-recipients, which verified LEA compliance with qualified voting equipment requirements.
- Executed emails, written contact and newsletter distribution regarding all grant categories, eligibility, maximum award amounts per LEA, and requirements to be met by each LEA and posted the federal information summary on the SOS website for use by the LEAs.
- Developed and executed plan to conduct on-site monitoring visits with all 116 LEAs to assess needs, concerns, and number of polling places and precincts to be used in 8/8/06 election.
- Developed tracking reports on the status of all voting equipment by vendor, by county, with units purchased with HAVA funding for purpose of on-site monitoring visits.
- Developed a tracking report on paperwork outstanding from counties as a tool for monitoring compliance.

Mr. Curtis Crider  
October 17, 2007  
Page 3

- Issued a reminder notice to LEAs regarding federal requirements for voting equipment inventory and record keeping.
- Required certification by LEAs that federal funds under their control are earning interest.

If you have any further questions concerning this response, please feel free to contact me at (573) 751-2418.

Very truly yours,

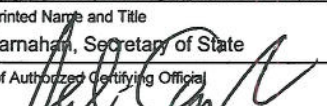
A handwritten signature in black ink, appearing to read "Rich Lamb". The signature is stylized and cursive, with a large initial "R" and "L".

Rich Lamb  
Executive Deputy Secretary of State

**FINANCIAL STATUS REPORT**  
(Long Form)

(Follow instructions on the back)

Amended

1. Federal Agency and Organizational Element to Which Report is Submitted U.S. Election Assistance Commission		2. Federal Grant or Other Identifying Number Assigned By Federal Agency Title II, Section 251		OMB Approval No. <b>0348-0039</b>	Page of 1   1 pages
3. Recipient Organization (Name and complete address, including ZIP code) Missouri Secretary of State's Office, 600 West Main Street, Jefferson City, MO 65101					
4. Employer Identification Number 44-6000987		5. Recipient Account Number or Identifying Number CFDA #90.401		6. Final Report <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Basis <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual					
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) 6/17/2004		To: (Month, Day, Year) Until Disbursed		9. Period Covered by this Report From: (Month, Day, Year) 10/1/2005	
To: (Month, Day, Year) 9/30/2006					
10. Transactions:					
	I	I	III		
	Previously Reported	This Period	Cumulative		
a. Total outlays	7,297,016.00	20,966,861.00	28,263,877.00		
b. Refunds, rebates, etc.	0.00	0.00	0.00		
c. Program income used in accordance with the deduction alternative	0.00	0.00	0.00		
d. Net outlays (Line a, less the sum of lines b and c)	7,297,016.00	20,966,861.00	28,263,877.00		
<b>Recipient's share of net outlays, consisting of:</b>					
e. Third party (in-kind) contributions	0.00	0.00	0.00		
f. Other Federal awards authorized to be used to match this award	0.00	0.00	0.00		
g. Program income used in accordance with the matching or cost sharing alternative	0.00	0.00	0.00		
h. All other recipient outlays not shown on lines e, f or g	300,061.00	2,063,868.00	2,363,929.00		
i. Total recipient share of net outlays (Sum of lines e, f, g and h)	300,061.00	2,063,868.00	2,363,929.00		
j. Federal share of net outlays (line d less line i)	6,996,955.00	18,902,993.00	25,899,948.00		
k. Total unliquidated obligations			5,274,408.00		
l. Recipient's share of unliquidated obligations			0.00		
m. Federal share of unliquidated obligations			5,274,408.00		
n. Total Federal share (sum of lines j and m)			31,174,356.00		
o. Total Federal funds authorized for this funding period			47,467,528.00		
p. Unobligated balance of Federal funds (Line o minus line n)			16,293,172.00		
<b>Program income, consisting of:</b>					
q. Disbursed program income shown on lines c and/or g above			0.00		
r. Disbursed program income using the addition alternative			4,318.00		
s. Undisbursed program income			0.00		
t. Total program income realized (Sum of lines q, r and s)			4,318.00		
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input checked="" type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed				
	b. Rate	c. Base	d. Total Amount	e. Federal Share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation. Interest Earned 10/05-9/06 (1,401,443), Interest earned to date 6/04-9/06 (2,552,878), State MOE SFY06 (488,368), MOE Budgeted SFY07 (488,368), Total 5% Match obligation met in FFY06, Interest earned on Match Approp 10/05-9/06 (142,945)					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
Typed or Printed Name and Title Robin Carnahan, Secretary of State			Telephone (Area code, number and extension) 573-751-1880		
Signature of Authorized Certifying Official 			Date Report Submitted October 9, 2007		

## AUDIT METHODOLOGY

Our audit methodology included:

- Assessing audit risk and significance within the context of the audit objectives.
- Obtaining an understanding of internal control that is significant to the administration of the HAVA funds.
- Understanding relevant information systems controls as applicable.
- Identifying sources of evidence and the amount and type of evidence required.
- Determining whether other auditors have conducted, or are conducting, audits of the program that could be relevant to the audit objectives.

To implement our audit methodology, below are some of the audit procedures we performed:

- Interviewed appropriate SOS employees about the organization and operations of the HAVA program.
- Reviewed prior single audit report and other reviews related to the state's financial management systems and the HAVA program for the last 2 years.
- Reviewed policies, procedures and regulations for the SOS's management and accounting systems as they relate to the administration of HAVA programs.
- Analyzed the inventory lists of equipment purchased with HAVA funds.
- Tested major purchases and supporting documentation.
- Tested randomly sampled payments made with the HAVA funds.
- Verified support for reimbursements to local governments (counties, cities, and municipalities).
- Reviewed certain state laws that impacted the election fund.
- Examined appropriations and expenditure reports for state funds used to maintain the level of expenses for elections at least equal to the amount expended in fiscal year 2000 and to meet the five percent matching requirement for section 251 requirements payments.
- Reviewed/examined information regarding source/supporting documents kept for maintenance of effort and matching contributions.

- Evaluated compliance with the requirements for accumulating financial information reported to the Commission on the Financial Status Reports, Form SF 269, accounting for property, purchasing HAVA related goods and services, and accounting for salaries.
- Verified the establishment and maintenance of an election fund.
- Verified whether the state has sustained the state's level of expenditures for Elections.
- Conducted site visits of selected local election authorities (LEAs) to perform the following:
  - Observe equipment purchased with HAVA funds for proper accounting and safeguarding
  - Test disbursement of HAVA funds for allowability and compliance
  - Test cash receipts from SOS to ensure proper cash management
  - Test procurement of voting equipment for competitive bid process
  - Ensure compliance with HAVA Act.



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***MONETARY IMPACT AS OF FEBRUARY 28, 2007***

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<i>Description</i>	<i>Questioned Costs</i>	<i>Additional Funds for Program</i>
Program Income not reported	\$0	\$4,318
Oversight & Monitoring		
• Program Income	0	4,968
• Unallowable Costs	183	0
Totals	<u>\$183</u>	<u>\$9,286</u>

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1225 New York Ave. NW - Suite 1100  
Washington, DC 20005

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Fax: (202) 566-0957

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## **To Report Fraud, Waste and Abuse Involving the U.S. Election Assistance Commission or Help America Vote Act Funds**

By Mail: U.S. Election Assistance Commission  
Office of Inspector General  
1225 New York Ave. NW - Suite 1100  
Washington, DC 20005

E-mail: [eacoig@eac.gov](mailto:eacoig@eac.gov)

OIG Hotline: 866-552-0004 (toll free)

FAX: 202-566-0957

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