

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



## **FINAL REPORT:**

### **ASSESSMENT OF THE U.S. ELECTION ASSISTANCE COMMISSION'S PROGRAM AND FINANCIAL OPERATIONS**

**NO. I-EV-EAC 01-07(B)  
FEBRUARY 2008**



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

February 25, 2008

To: Rosemary E. Rodriguez  
Chair

From: Curtis Crider *Curtis W. Crider*  
Inspector General

Subject: Final Report, Assessment of the U.S. Election Assistance Commission's Program and Financial Operations Assignment No. (I-EV-EAC 01-07(B))

This assessment identified long-standing and over-arching weaknesses related to operations of the Election Assistance Commission (EAC) that need to be addressed immediately.

We contracted with the independent certified public accounting firm of Clifton Gunderson LLP (Clifton Gunderson) to perform and document an assessment of EAC's program and financial operations focusing on management processes and controls. The assessment disclosed that EAC lacks:

- Short and long-term strategic plans, performance goals and measurements to guide the organization and its staff.
- An organizational structure that clearly defines areas of responsibility and an effective hierarchy for reporting.
- Appropriate and effective internal controls established on the basis of risk assessments.
- Policies and procedures in all programs areas to document governance and accountability structure and practices in place. It is imperative that the Commissioner's define their roles and responsibilities in relationship to the daily operations of the EAC and to assume the appropriate leadership role.

EAC management has initiated several initiatives to address the issues identified in the report. This is good, however; the basic components for a sound organization - -goals, objectives, plans, policies and procedures should have already been implemented.

Based on the Executive Director's (ED) response to the draft report , we consider Recommendations No. 2a, 11 and 12 pertaining to the evaluation of the organizational structure and clearly defining areas of authority and responsibility, and hierarchy for reporting closed.. Although the ED addressed all the remaining recommendations, they were considered open because corrective actions have not been implemented. Due to the significant nature of the findings and recommendations, we are requesting that the Executive Director provide the OIG, on a monthly basis, an update on the status of the corrective actions.

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented. Therefore, this report will be included in our next semiannual report.

We appreciate the cooperation provided by the Commission during our audit. If you have any questions about this report, please call me at (202) 566-3125.

**UNITED STATES ELECTION ASSISTANCE  
COMMISSION (EAC)**

**Assessment of EAC's Program and Financial Operations  
February 26, 2007 to September 15, 2007**

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February 13, 2008

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

Dear Mr. Crider:

Clifton Gunderson (CG) was engaged by the Office of Inspector General to perform and document an assessment of the U.S. Election Assistance Commission's (EAC) program and financial operations focusing on management processes and controls. This report details the results of our assessment.

We interviewed key management personnel and examined supporting documentation provided by EAC to obtain an understanding of the EAC's organizational structure and its management processes and practices. We documented our understanding of management processes and operations in process cycle memos which were provided to EAC management for comment. Our review did not include testing effectiveness of controls, and was limited to assessing the design of internal controls.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on our assessment of EAC's financial and program operations. Accordingly, we do not express such an opinion.

We provided a preliminary findings/conditions and recommendations report to EAC management. We have considered management's preliminary responses/comments and have incorporated their comments in this report. Management agrees or partially agrees with the findings/conditions and recommendations. We have also included as Appendix A the final responses/comments received from the EAC management on February 6, 2008.

We performed our work in Washington, DC from February 26, 2007 to September 15, 2007.

We appreciate the opportunity to serve you and will be pleased to discuss any questions you may have. Please feel free to contact Mia Leswing at 301-931-2050 or [Mia.Leswing@cliftoncpa.com](mailto:Mia.Leswing@cliftoncpa.com) if you have any questions or require additional information.

Sincerely,

CLIFTON GUNDERSON LLP

A handwritten signature in black ink that reads "Mia Leswing". The signature is written in a cursive style with a long horizontal stroke extending from the end of the word "Leswing".

Mia Leswing, CPA, CISA, CGFM  
Partner

## **EXECUTIVE SUMMARY**

In recent years, Congress has passed a number of governance and accountability legislations that impacted Federal agencies. The commonly accepted governance, accountability, and management practices for Federal entities have significantly evolved as a result of these laws and regulations. The EAC, as a newly created agency established by the Help America Vote Act of 2002 (HAVA), faces an enormous challenge to hit the road running.

CG was engaged by the EAC Office of Inspector General to perform and document an assessment of EAC's program and financial operations focusing on management processes and controls.

In performing our review, we used the *Standards for Internal Control in the Federal Government* issued by the General Accounting Office (now called Government Accountability Office) and the Office of Management and Budget (OMB) Circular No. A-123, *Management Responsibility for Internal Control*.

Our review identified three over-arching recommendations related to the organizational infrastructure that need to be addressed by EAC management as a priority.

- The EAC Executive Director (ED), in consultation with various offices and directorates, needs to develop, document and communicate short and long-term strategic plans, performance goals and measurements. This will enable the program offices to prioritize their tasks using their limited resources.
- As a new agency, two key standards of internal control (Control Environment and Risk Assessment) must be strengthened as a priority. We noted in our process cycle memos documentation that these two key standards were primarily the reasons for control deficiencies identified in the programs and offices.
- There is a critical need for establishing policies and procedures in all program areas to document governance and accountability structures and practices in place. Such policies will include describing the roles, responsibilities and authorities of individuals (including the Executive Director and the Commissioners) and offices in carrying out EAC's daily operations.

EAC management recognized the conditions resulting in above recommendations and has started many initiatives to address them while our review was in progress.

## **BACKGROUND**

The EAC was established by HAVA. Central to its role, EAC serves as a national clearinghouse and resource for information and review of procedures with respect to the administration of Federal elections. According to the text of HAVA, the law was enacted to:

“...establish a program to provide funds to states to replace punch card voting systems, to establish the Election Assistance Commission to assist in the administration of Federal elections and to otherwise provide assistance with the administration of certain Federal election laws and programs, to establish minimum election administration standards for states and units of local government with responsibility for the administration of Federal elections, and for other purposes.”



HAVA requires the EAC to:

- Generate technical guidance on the administration of Federal elections.
- Produce voluntary voting systems guidelines.
- Research and report on matters that affect the administration of Federal elections.
- Provide information and guidance with respect to laws, procedures, and technologies affecting the administration of Federal elections.
- Administer payments to states to meet HAVA requirements.
- Provide grants for election technology development and for pilot programs to test election technology.
- Manage funds targeted to certain programs designed to encourage youth participation in elections.
- Develop a national program for the testing, certification, and decertification of voting systems.
- Maintain the national mail voter registration form that was developed in accordance with the National Voter Registration Act of 1993 (NVRA), report to Congress every two years on the impact of the NVRA on the administration of Federal elections, and provide information to states on their responsibilities under that law.
- Audit persons who received Federal funds authorized by HAVA from the GSA or the EAC.
- Submit an annual report to Congress describing EAC activities for the previous fiscal year (FY).

The ED is the head of the agency and reports to the Commissioners. The EAC has four Commissioners who are appointed by the President and confirmed by the U.S. Senate. The EAC has 6 program offices during the assessment period:

1. Office of General Counsel.
2. Standards and Certification Directorate.
3. Office of OC s.
4. Research Directorate.
5. Office of Finance and Administration.
6. Office of Programs and Services.

## **OBJECTIVE**

Our objective was to perform and document an assessment of EAC's program and financial operations focusing on management processes and controls.

## **SCOPE AND METHODOLOGY**

We interviewed key management personnel of each program office and examined supporting documentation to obtain an understanding of the EAC's organizational structure and its management processes and practices. We documented our understanding of management processes and operations in process cycle memos which were provided to EAC management for comment. Our review did not include testing effectiveness of controls, and was limited to assessing the design

of internal controls. We performed our work in Washington, DC from February 26, 2007 to September 15, 2007.

We provided a preliminary findings/conditions and recommendations report to EAC management. EAC Management agrees or partially agrees with the findings/conditions and recommendations. We have considered management's preliminary responses/comments and have incorporated their comments in this report. We have also included as Appendix A the final responses/comments received from the EAC management on February 6, 2008.

## **RESULTS OF OUR ASSESSMENT**

### **OVERALL ASSESSMENT**

Our review identified three over-arching recommendations related to the organizational infrastructure that need to be addressed by EAC management as a priority.

- The EAC ED, in consultation with various offices and directorates, needs to develop, document and communicate short and long-term strategic plans, performance goals and measurements. This will enable the program offices to prioritize their tasks using their limited resources.
- As a new agency, two key standards of internal control (Control Environment<sup>1</sup> and Risk Assessment<sup>2</sup>) must be strengthened as a priority. We noted in our process cycle memos documentation that these two key standards were primarily the reasons for control deficiencies identified in the programs and offices.
- There is a critical need for establishing policies and procedures in all program areas to document governance and accountability structures and practices in place. Such policies will include describing the roles, responsibilities and authorities of individuals (including the ED and the Commissioners) and offices in carrying out EAC's daily operations.

#### **EAC Management Response:**

- EAC has developed the goals of the organization through staff input and the use of a facilitator and a contractor. The goals are presented to the Commissioners on September 4,

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<sup>1</sup> OMB Circular A-123, *Management's Responsibility for Internal Control*, discusses Control Environment as follows: "Within the organizational structure, management must clearly:

- Define areas of authority and responsibility.
- Appropriately delegate the authority and responsibility throughout the agency.
- Establish a suitable hierarchy for reporting.
- Support appropriate human capital policies for hiring, training, evaluating, counseling, advancing, compensating, and disciplining personnel.
- Uphold the need for personnel to possess and maintain proper knowledge and skills to perform their assigned duties as well as understand the importance of maintaining effective internal control within the organization.

<sup>2</sup> OMB Circular A-123, *Management's Responsibility for Internal Control*, states that "Management should identify internal and external risks that may prevent the organization from meeting its objectives. When identifying risks, management should take into account relevant interactions within the organization as well as with outside organizations. Identified risks should then be analyzed for their potential effect or impact on the agency."

2007. Once the goals are adopted by the Commissioners, we will identify the objectives and performance measures by March 2008. The completion target date is September 30, 2008.

- We have drafted a new EAC organization chart and have presented it to the Commissioners. After review and any necessary revision, we anticipate formal adoption of the chart by December 30, 2007.
- We believe that it will be prudent to complete our policies and procedures before we conduct the internal control review required by OMB Circular A-123. We anticipate performing the review by September 30, 2009.

**DETAILED ASSESSMENT**

Detailed below is our findings or the conditions identified for each office/program.

<b>Process Cycle</b>	<b>Finding/ Condition</b>	<b>Recommendation</b>	<b>EAC Preliminary Comments<sup>3</sup></b>	<b>CG Comments</b>
Office of General Counsel (OGC)	1. Although OGC explained that it provides assistance in the preparation of the budget submitted to OMB, we noted that OGC actually prepares the budget. The budget process is not a function that is normally carried out by the OGC. It is performed by personnel who specialize in Federal budgeting. We concurred with OGC that the ED is ultimately responsible for the budget.	1. EAC should consider hiring staff with Federal budgeting experience or provide training to appropriate staff in the Office of Finance, [Budget], and Administration to carry out this function.	1. The new organization chart recognizes that preparation of the budget is not a responsibility of the OGC. However, we do not agree that budgeting must be performed by an individual who specializes in Federal budgeting. We believe that budgets should be prepared by staff responsible for administering programs and the budget process should be managed by the ED. Also, we agree that training is desirable. We will provide for the appropriate training this year, to the extent that staff has not had training in the Federal budget process.	1. CG has reviewed the draft organization chart showing budgeting and monitoring responsibility within the Office of Administration.
Standards and	2. EAC does not have policies and	2a. EAC should develop and implement policies	2a. The EAC disagrees that it does not have	2. CG agrees that the three advisory

<sup>3</sup> See the EAC management final responses/comments in Appendix A.

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
Certification Directorate	<p>procedures that govern the following:</p> <ul style="list-style-type: none"> <li>• Process for developing and modifying the Voluntary Voting System Guidelines (VVSG). There are three groups (TGDC<sup>4</sup>, Standards Board, and the Board of Advisors) comprised of people who are not EAC employees, but play a vital role in this process. As such, there needs to be a clear understanding on what each group (including EAC) is doing to support this process and how information will be shared among these groups to ensure that the process is carried out appropriately, timely and efficiently.</li> <li>• Lab accreditation process – EAC does not have formal internal policies and procedures that govern interim or full laboratory accreditation process. However, EAC is currently in the process of</li> </ul>	<p>and procedures to ensure that there is a clear understanding of the process that will be followed and that EAC ultimately has a responsibility for overseeing this process. Moreover, policy related to conflict of interest and ethics should be established.</p> <p>2b. EAC should ensure the <i>Laboratory Accreditation Program Manual</i> under development is completed by the end of FY 2007.</p>	<p>policies or procedures in place to govern and define the role of the three EAC advisory committees related to their work in developing and reviewing the VVSG. HAVA created three advisory boards, the Board of Advisors, the Standards Board, and the Technical Guidelines Development Committee. As Federal advisory committees, the individuals in these groups are all required to comply with the Federal Advisory Committee Act (FACA) (Pub. L. 92-463). In addition, these groups are required to comply with government ethics regulations promulgated by the Office of Government Ethics.</p> <p>As Federal advisory committees, each group has a charter indicating the scope and objectives of their duties. All work performed by these groups is done in an open, public forum consistent with FACA, government ethics guidelines, and the Government in the Sunshine Act. Further, each group has a set of bylaws that govern the members' specific roles and responsibilities. Finally, a number of the</p>	<p>boards are governed by various rules and regulations as a result of their creation. However, CG recommends policies and procedures that will incorporate these rules into EAC's responsibility for overseeing these processes.</p>

<sup>4</sup> TGDC = Technical Guidelines Development Committee

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	developing a Laboratory Accreditation Manual, which will be completed before the end of FY 2007.		<p>members are also Special Government Employees (SGEs) and as such are covered by ethics, conflict of interest and confidential financial disclosure requirements common to all government employees. These disclosures and guidelines allow Government officials to determine if a conflict of interest exists between individuals' public sector interests and private interests and activities.</p> <p>2b. We have completed the final draft of the <i>Laboratory Accreditation Program Manual</i>. We are now completing the final edits prior to submitting the document to the Federal Register for publication for a 30-day public comment period, in conjunction with publishing it to satisfy the requirements of the Paperwork Reduction Act.</p>	
Office of Communications (OC)	<p>3. EAC does not appear to have a systematic process in place for developing, approving, and maintaining formal policies and procedures over communications. Although EAC does have a document, <i>Communicating with Stakeholders</i>, dated November 2006, this</p>	<p>3a. EAC should develop a communication strategic plan and goals, and establish written policies and procedures to ensure authorized and consistent implementation of its communication.</p> <p>3b. EAC should also have policies and procedures such as implementation of the</p>	<p>3a. After EAC adopts a mission statement, goals, and a strategic plan, the OC will provide a corresponding and more targeted communications strategy centered on the agency's official priorities.</p> <p>However, it should be noted that the OC presented an overall communications strategy</p>	<p>3. CG reviewed the 2007 communication plan provided by EAC in response to our preliminary findings/ conditions. We believe that the plan is still not adequate as it does not address all of the basic</p>

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	<p>document gives recommendations for more information and plans for FY 2007. It does not give any indication of the processes and procedures for communication, i.e.:</p> <ul style="list-style-type: none"> <li>• What communication is authorized?</li> <li>• How should communication be prepared?</li> <li>• Who should prepare them?</li> <li>• How often should they be prepared?</li> <li>• Who should authorize them?</li> <li>• Who should receive them?</li> <li>• How should they be received?</li> <li>• Who should review them (ED, OGC, Commissioners, and/or Special Assistants)?</li> </ul> <p>The director indicated that there was no Commission strategic plan upon which to build upon a comprehensive communications strategy. The result of the absence of an overall EAC strategic plan and goals has resulted in the Commission consistently being in a reaction mode, and struggling to prioritize its</p>	<p>Freedom of Information Act, the Privacy Act Regulations, and Records Management.</p>	<p>in 2006, stressing the need to increase communications with stakeholders such as Congressional staffers and election officials as well as providing recommended methods of communication. Also, in 2007, the OC conducted a communications audit that identified outstanding tasks and offered recommendations for moving forward and communicating effectively with stakeholders. Although Clifton Gunderson cited the 2006 communications plan, they did not mention the 2007 communications audit and strategy recommendations. We provided the 2006 plan and the 2007 plan to Clifton Gunderson.</p> <p>3b. Manual/procedures for other programs and administrative activities will be prepared in accordance with an action plan to be submitted in response to the draft assessment report.</p>	<p>elements mentioned in the condition.</p>

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	numerous projects.			
Office of Communications	<p>4. The Director and the Deputy Director prepare and track a tremendous amount of documentation. The loss of either one of these individuals would be a serious problem for EAC, because the institutional knowledge regarding how things are done would be lost due to lack of documented policies and procedures.</p>	<p>4. EAC should develop written policies and procedures to minimize the impact of human capital loss, if any, to its operations.</p>	<p>4. Manual/procedures for other programs and administrative activities will be prepared in accordance with an action plan to be submitted in response to the draft assessment report.</p> <p>Also, to facilitate the availability of information to EAC, the OC makes almost all documents created and distributed by its team available to all staff. Specifically, the information is available on a database, which is housed on the server and is backed up.</p> <p>Information that is available to all staff independent of the OC team includes the daily news clips, the weekly news clips, monthly electronic newsletter, news alerts, and all information distributed to stakeholders. The news clips and media logs will be available through a desktop database, which is housed on the server and backed up. Employees will be able to search the database by keyword, reporter name, and date. All that remains to be done is for this database interface to be installed</p>	

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
			<p>on all computers. In addition, all of these documents are available to the staff on the Media and OC folder on the server. They are organized by state and by date and searchable by keyword. The media inquiries are also housed in a database on the server and backed up.</p> <p>In addition, all press releases and news alerts are available on the EAC website. Furthermore, in conjunction with the Voting Systems team, the OC has expanded the web presence of that program area, making many more documents available not only to the staff but also to the public. Information is available on the website about registered manufacturers, voting systems under consideration, test plans, and accredited labs. This information is not static – it is updated weekly and sometimes even more frequently. Providing this information assures that the staff is aware of the latest developments in this important program area, as well as notifies the public and election officials. The bottom line is that the entire</p>	



Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
			staff receives at least two emails daily from the OC, and all of this information is available, searchable and backed up. If both employees were not in the office, all of this information is accessible. Also, press releases and news announcements are easily accessible via the EAC website.	
Research Directorate	5. EAC does not have policies and procedures that govern the research process and the clearinghouse function.	5. EAC should establish policies and procedures related to the research process and the clearinghouse function. This will include developing a formal peer review process for the research methodology and results; and policies and procedures related to the research process from initiation through reporting.	5. Manual/procedures for other programs and administrative activities will be prepared in accordance with an action plan to be submitted in response to the draft assessment report.	
Research Directorate	6. We noted that mandated studies and reports were not submitted by due dates. To illustrate: <ul style="list-style-type: none"> <li data-bbox="370 1451 634 1900">• The mandated study and report under Section 244 on voters who register by mail and use of social security information was due on July 1, 2005. Contract work did not begin until September 11, 2006 for the mail study and October 30,</li> </ul>	6. EAC should establish a process to ensure that mandated studies are prioritized considering the limited resources that it has.	6. Manual/procedures for other programs and administrative activities will be prepared in accordance with an action plan to be submitted in response to the draft assessment report.	

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	<p>2006 for social security information. This report was over two years late as of July 1, 2007.</p> <ul style="list-style-type: none"> <li>• The mandated study and report under Section 245 on electronic voting and the electoral process was due on April 29, 2004. Contract work did not begin until September 22, 2006. This report was over three years late as of July 1, 2007.</li> <li>• The mandated study and report under Section 246 on free absentee ballot postage was due on October 30, 2003. Contract work on this study did not begin until September 22, 2006. This report was over three years late as of July 1, 2007.</li> </ul> <p>EAC, in its 2003 Annual Report to Congress, explained that EAC missed deadlines because it was not established until mid-December 2003, and that EAC's ability to make up for lost time in meeting these deadlines was fully dependent on receiving the funds it</p>			

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	<p>requested in its President's budget submission for FY 2005. However, having received the FY 2005 requested funds, we noted that none of the mandated studies were conducted using FY 2005 funds and four research contracts to address election issues under Section 241, which were not mandated, were awarded using FY 2005 funds.</p> <p>Given that such studies (Section 241) have no mandatory deadline for reporting to Congress, it appears that management should have used those resources towards getting those studies that had mandatory deadlines (i.e., Sections 244, 245, 246).</p>			
Office of Finance and Administration	7. There was no clear line of authority as to which office (Program and Services Office or the Office of Finance and Administration) was responsible for ensuring that the funding and accounting activities recorded by GSA were correct and reconciled.	7. EAC ED needs to re-evaluate the current organizational structure and clearly define areas of authority and responsibility, and hierarchy for reporting.	7. We have drafted a new EAC organization chart and have presented it to the Commissioners. After review and any necessary revision, we anticipate formal adoption of the chart by December 30, 2007.	

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	<p>Typically, the Office of Finance is the office responsible for accounting of the receipts and disbursements of the HAVA funds and the Salaries &amp; Expenses (appropriated) funds. Periodic reports of the financial activities are then provided to the managers, including program managers, for review. Program managers should then be able to analyze the propriety and accuracy of the accounting records.</p>			
<p>Office of Finance and Administration</p>	<p>8. As of November 30, 2006, we noted that the SF-133 report shows Fund 803 (Appropriation No. 95X1651), which covers HAVA Title II requirement payments shows an unobligated available balance of \$9,072,894. It is our understanding that all funding for HAVA Title II have been disbursed to the states. HAVA Section 252, which addresses the allocation of those funds, calls for full disbursements of funds appropriated for requirement payments.</p> <p>The Programs and Services staff</p>	<p>8. EAC needs to resolve this issue with GSA. Going forward, EAC should review and perform a periodic reconciliation of its financial activities with GSA's accounting records.</p>	<p>8. EAC believes that this matter should be discussed under the Programs and Services Division. However, our response to the recommendation is that the Administrative Division will perform the reconciliations.</p>	<p>8. CG agrees that the Programs and Services Division has the responsibility to monitor the program status of funds. However, CG believes that the office of finance and administration also has the responsibility for accounting and reviewing EAC's status of funds for both program and administrative (Salaries &amp; Expense) funds.</p>

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	<p>indicated that all funds had been awarded by December 31, 2005 per their records and they have no idea why GSA is showing over \$9 million of un-obligated available balance.</p>			
Office of Finance and Administration	<p>9. Fund 803 (Appropriation # 9561650), which covers EAC's FY 2006 operations, showed that as of November 30, 2006, \$844,761 of the funds expired because they were not used by EAC. This amount represents about 7.5% of the total net budget of \$11,286,000 for FY 2006 after the mandatory transfer to the National Institute of Standards and Technology.</p> <p>Prior to the issuance of our report, we learned that approximately \$2.4 million of EAC FY 2007 Salaries &amp; Expense funds expired.</p>	<p>9. EAC needs to implement or strengthen its fund control reviews to ensure that funds are used timely and appropriately. Funds control review should be performed monthly to ensure that funds are obligated or de-obligated as needed.</p>	<p>9. Appropriate procedures will be developed and implemented.</p>	
Office of Finance and Administration	<p>10. EAC does not have written policies and procedures that fully govern:</p> <ul style="list-style-type: none"> <li>• Fiscal/Internal Budget Management.</li> </ul>	<p>10. EAC needs to establish written policies and procedures to ensure that operations are implemented consistently, eliminate or reduce confusion,</p>	<p>10. Manuals/ Procedures for program and administrative activities will be prepared in accordance with the action plan to be submitted in</p>	

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	<ul style="list-style-type: none"> <li>Purchasing Human Resources Office Management.</li> </ul>	and mitigate the risk of disruptions to its operations in case of a personnel change or termination.	response to the draft assessment report.	
Office of Finance and Administration	11. EAC, since its inception and operations in 2004, has not submitted the assurance statements required in the Federal Manager Financial Integrity Act (FMFIA).	11. EAC's ED, in consultation with the OGC, needs to develop a list of financial laws and regulations that are applicable to the Commission. Some of the laws and regulations to consider are the FMFIA, GPRA, FFMA, OMB Circulars A-136, A-123, A-130, and A-127.	11. We will prepare the list of applicable financial laws and regulations this year.	
Office of Finance and Administration	12. GAO's <i>Standards for Internal Control in Federal Government</i> states that "Internal Control is a continuous built-in component of operations effected by people." We believe that EAC does not have sufficient complement of personnel with an appropriate level of Federal government accounting knowledge, experience, and training.	12. EAC management needs to identify appropriate knowledge and skills needed for various jobs and provide needed training. EAC management should consider hiring staff who will be responsible for the recording, summarization, and reporting of accounting activities in accordance with Federal government generally accepted accounting principles. Moreover, we believe EAC should conduct skills inventory assessment for all of its program offices.	12. As a first step, EAC has engaged the Office of Personnel Management (OPM) to perform an assessment of each employee's position description/job classification and duties to determine the appropriate position classification and grade. Following the completion of the OPM assessment, we plan to assess the skills and numbers of employees in relation to our new organization structure.	
Office of Programs and Services	13. EAC has not fully developed policies and procedures that govern programs	13. EAC management needs to establish a systematic and formal process for establishing and approving policies	13. We have drafted a HAVA Federal Payments and Grant Assistance Manual. We plan to finalize the	

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	and services operations pertaining to the application, award, reporting, oversight, and closure of Section 101, 102, and 251 or Section 295 and 501 grants.	and procedures. These policies and procedures should also be centrally maintained and readily available for use by EAC staff.	manual this year.	
Office of Programs and Services	14. On February 2, 2007, EAC added “ <i>Assistance for States – Completing HAVA Annual Reports</i> ” in its website to help the states in their reporting efforts. We noted, however, that by providing two different examples of narrative reporting with no additional written guidance, EAC continue to receive inaccurate or inconsistent reports.	14. We recommend that EAC provides written guidance in addition to the examples posted in its website. This will enhance the usability of the information and will minimize confusion.	14. We have drafted a HAVA Federal Payments and Grant Assistance Manual. We plan to finalize the manual this year.	
Office of Programs and Services	15. EAC is in the process of addressing the states’ compliance with the requirements for Section 102 funds and the annual reporting requirements for Section 101, 102 and 251 funds. We did not note, however, that EAC was performing any form of review/verification of the state expenditures. EAC requires the states to certify the use of Section 102 funds and provide documentation to support their	15. Given EAC’s limited resources, management needs to develop a systematic process for conducting some form of financial management oversight to provide some assurance that costs incurred are reasonable, allowable, and valid based on the purpose of the funding provided under HAVA Sections 101, 102 and 251.	15. EAC believes that annual audits by states under the Single Audit Act and Inspector General audits of state administration of HAVA payments provides a sound control over state expenditures. In addition, we will review state reports in accordance with the new manual.	15. CG agrees that the audits conducted by the Office of Inspector General of the state administration of HAVA payments provide a sound control over state expenditures. However, we believe that the agency should not rely solely on the detective control provided by the Office of Inspector

Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	outstanding obligations as of the deadline.			General audits.
Office of Programs and Services	16. EAC has not fully developed the policies and procedures to implement the return of Section 102 funds for those states that did not submit a certification that they could not use the payment to replace punch card or lever voting machines in qualifying precincts within the state by the regularly scheduled November 2004 general election. For those states that filed a certification, the date has been postponed till the first election for Federal Office held after January 1, 2006. The Congress extended the availability for states that obtained waivers (filed certifications) to the date of the first Federal election held in the state after March 1, 2008.	16. We recommend that EAC have the policies and procedures approved and in place by the revised deadline.	16. Congress extended the period of availability for Section 102 payments (see the U.S. Troop Readiness, Veteran' Care, Katrina Recovery, and Iraq Accountability Appropriations Act of 2007, Public law 110-28) for states that received a waiver of the initial deadline. Twenty out of thirty states received a waiver. The extension is to the date of the first Federal election held in a state after March 1, 2008.  In addition, we have drafted a HAVA Federal Payments and Grants Assistance Manual. We plan to finalize the manual this year.	16. EAC should also have developed policies and procedures on how to account for those states that did not receive a waiver of the initial deadline.
Office of Programs and Services	17. OMB Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> , Subpart D, Section 400(c)(5) states that it is the Federal awarding agency's responsibility	17a. We recommend that EAC develop policies and procedures to implement audit follow-up as required in OMB A-133. If EAC does not address audit findings in a timely manner, then the	17a. We have drafted a HAVA Federal Payments and Grants Assistance Manual. We plan to finalize the manual this year.  17b. As a first step, EAC has engaged the	



Process Cycle	Finding/ Condition	Recommendation	EAC Preliminary Comments <sup>3</sup>	CG Comments
	<p>to issue a management decision on audit findings within six months after receipt of an audit report and ensure the recipient takes appropriate and timely corrective action. EAC does not have policies and procedures to follow-up audit findings.</p> <p>As of September 2007, we noted that EAC has done significant progress in this area.</p>	<p>corrective action needed could be delayed. As such, problems noted during the audit may continue and may have an adverse effect on the use of HAVA funds for EAC operations.</p> <p>17b. EAC management should perform a risk-based assessment to evaluate the sufficiency of its personnel to ensure that the program's day to day operations and oversight do not suffer due to limited resources.</p>	<p>OPM to perform an assessment of each employee's position description/job classification and duties to determine the appropriate position classification and grade. Following the completion of the OPM assessment, we plan to assess the skills and numbers of employees in relation to our new organization structure.</p>	
Office of Programs and Services	<p>18. EAC does not have policies and procedures (except for the Congressional or Election Day inquiries) to ensure that responses to questions from states are formally documented and centrally filed in a manner to allow quick access and to avoid duplication of effort in researching the answers.</p>	<p>18. EAC management should establish policies and procedures on responding, documenting, communicating, and retaining answers to questions raised by the states in the administration of the HAVA funds.</p>	<p>18. Manuals/ procedures for program and administrative activities will be prepared in accordance with an action plan to be submitted in response to the draft assessment report.</p>	

## **Appendix A**

### **EAC Management [Final] Response to Draft Report Entitled “Assessment of EAC’s Program and Financial Operations”**



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

February 2, 2008

Memorandum

To: Curtis Crider  
Inspector General

From:  Thomas R. Wilkey  
Executive Director

Subject: Response to Draft Audit Report Entitled "Assessment of EAC's Program and Financial Operations"

Thank you for the opportunity to reply to the subject draft audit report.

The report's overall findings are that the U.S. Election Assistance Commission (EAC) needs to develop and implement overall strategies; a related organization structure; and written plans, policies, and procedures to guide the organization. We recognize those conditions and have, since your review began in February 2007, completed, drafted, or started many initiatives to address those issues. We would also point out that despite the lack of a documented structure we have had significant accomplishments. These accomplishments include distributing and monitoring over \$1 billion of Help America Vote (HAVA) payments to states, adopting updated voluntary voting system guidelines, completing and communicating the results of numerous studies to improve the administration of elections for Federal office, and instituting a program to test and certify voting systems.

By our count, the report contains 29 recommendations. This consists of the unnumbered recommendations in the body of the report; recommendations designated with (a) and (b), such as 2(b); and recommendations that contain more than one task. Attachment 1 presents our response to the 29 recommendations and includes a cross reference to the recommendation numbers in the draft report, as applicable.

Should you have any questions about the response, please contact me at (202) 566-3100.



**U.S. ELECTION ASSISTANCE COMMISSION RESPONSE TO RECOMMENDATIONS IN  
THE DRAFT AUDIT REPORT, ASSESSMENT OF EAC'S PROGRAM AND FINANCIAL  
OPERATIONS**

	and 26	for all EAC units. This Section will also include the operating procedures for each EAC organizational unit except for administrative and personnel functions. Administration and Personnel are covered in separate sections of the Manual. Section 2 will also be incorporated by reference guidance/handbooks which organizational units may issue for their program areas. For example, the Division of Voting Systems Certifications will issue handbooks for the Lab Accreditation Program and for the updating of the Voluntary Voting System Guidelines.  We will hire a contractor to assist us with this task.	
4. Define areas of authority and responsibility, and hierarchy for reporting to avoid confusion and misunderstanding (including the roles of the Commissioners and the Executive Director).	None	This recommendation is addressed by implementing recommendations 2(a) and 3.	
5. Conduct skills inventory assessment for all EAC program offices. (12)	17	This recommendation will be accomplished in the following manner:  ✓ The Office of Personal Management will perform an assessment of competencies for all positions. ✓ The Director of the Office of Human Resources and Division Directors will determine needs for staff training or new staffing requirements to meet required competencies.	May 15, 2008 Director, Division of Human Resources
6a. Develop and implement policies and procedures for modifying the Voluntary Voting System Guidelines to ensure that there is a clear understanding of the process that will be followed and that EAC ultimately has a responsibility for overseeing this process. Moreover, policy related to conflict of interest and ethics should be developed. (2a)	None	This recommendation is addressed by implementing recommendation 3.	
6b. Ensure the <i>Laboratory Accreditation Program Manual</i> under development is completed by the end of fiscal year 2007. (2b)	None	Draft <i>Manual</i> was submitted for publication in the Federal Register on January 30, 2008. <i>Manual</i> to be finalized after consideration of applicable comments.	June 30, 2008 Director, Division of Testing and Certification
7a. Develop a communication strategic plan and goals, and establish written policies and procedures to ensure authorized and consistent implementation of its communication. (3a)	None	This recommendation is addressed by implementing recommendations 1 and 3.	

**U.S. ELECTION ASSISTANCE COMMISSION RESPONSE TO RECOMMENDATIONS IN  
THE DRAFT AUDIT REPORT, ASSESSMENT OF EAC'S PROGRAM AND FINANCIAL  
OPERATIONS**

7b. EAC should also have policies and procedures such as implementation of the Freedom of Information Act, the Privacy Act Regulations, and Records Management. (3b)	None	This recommendation is addressed by implementing recommendations 3.	
8. Develop written policies and procedures to minimize the impact of human capital loss, if any, to its operations of the Communications Division. (4)	None	Hired new employee for the Communications Division on January 28, 2008. Also, this matter we be addressed in policies and procedures prepared under recommendation 3.	
9. Establish policies and procedures related to the research process and the clearinghouse function. This will include developing a formal peer review process for the research methodology and results; and policies and procedures related to the research process from initiation through reporting. (5)	None	This recommendation is addressed by implementing recommendations 3.	
10. Establish a process to ensure that mandated studies are prioritized considering the limited resources that it has. (6)	None	This recommendation is addressed by implementing recommendations 3.	
11. Re-evaluate the current organizational structure and clearly define areas of authority and responsibility, and hierarchy for reporting for the Administrative Division. (7)	None	This recommendation is addressed by recommendations 2(a) and 3.	
12. Resolve with GSA the unobligated balance of requirements payments of \$9,072,894 (Fund 803 - Appropriation No. 95X1651). (8)	None	Done.	
13. Review and perform a periodic reconciliation of EAC financial activities with GSA's accounting records. (8)	None	Establish procedure for reconciliations in conjunction with recommendation 3, and implement procedure after the Division of Administration is fully staffed.	September 30, 2008 Director, Division of Administration
14. Implement or strengthen EAC fund control reviews to ensure that funds are used timely and appropriately. (Funds control review should be performed monthly to ensure that funds obligated or de-obligated as needed.) (9)	None	Establish procedure for reconciliations in conjunction with recommendation 3, and implement procedure after the Division of Administration is staffed.	September 30, 2008 Director, Division of Administration
15. Establish written policies and procedures for the Administrative Division to ensure that operations are implemented consistently eliminate or reduce confusion, and mitigate the risk of disruptions to its operations in case of a personnel change or termination. (10)	None	This recommendation is addressed by implementing recommendations 3.	
16. Develop a list of financial laws and regulations that are applicable to the Commission. Some of the laws and regulations to consider are the FMFIA, GPRA, FFMIA, OMB Circular A-136, A-123, A-130, A-127. (11)	None	This recommendation is addressed by implementing recommendations 3.	
17. Identify appropriate knowledge and skills	None	This recommendation is addressed by	

**U.S. ELECTION ASSISTANCE COMMISSION RESPONSE TO RECOMMENDATIONS IN  
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OPERATIONS**

needed for various jobs in the Administrative Division and provide needed training. In doing so, consider hiring staff who will be responsible for the recording, summarization, and reporting of accounting activities in accordance with Federal Government GAAP. Moreover, we believe EAC should conduct skills inventory assessment for all of its program offices. (12)		implementing recommendations 5. We will consider staffing needs after implementing recommendation 5.	
18. Consider hiring staff with federal budgeting experience or provide training to appropriate staff in the Office of Finance, [Budget], and Administration to carry out this function. (1)	None	Issued vacancy announce for new staff which provides for skills in budgeting. See Attachment 5.  All senior staff were trained on "Project Cost Management" on January 30, and 31, 2008	February 29, 2008 Director, Division of Administration
19. Establish a systematic and formal process for establishing and approving policies and procedures for EAC payment and grant programs. These policies and procedures should also be centrally maintained and readily available for use by EAC staff. (13)	None	This recommendation is addressed by implementing recommendations 3.	
20. Provide written guidance, in addition to the examples posted in its website, for the preparation of annual financial and narrative reports on the use of HAVA payments. (14)	None	This recommendation is addressed by implementing recommendations 3.	
21. Develop a systematic process for conducting some form of financial management oversight to provide some assurance that costs incurred are reasonable, allowable, and valid based on the purpose of the funding provided under HAVA Sections 101, 102 and 251. (15)	None	This recommendation is addressed by implementing recommendations 3.	
22. Implement policy and procedures to recover unobligated Section 102 funds by the revised deadline for State use of funds. (16)	None	This recommendation is addressed by implementing recommendations 3.	
23. Develop policies and procedures to implement audit follow-up as required in OMB A-133. (17a)	None	This recommendation is addressed by implementing recommendations 3.	
24. Perform a risk-based assessment to evaluate the sufficiency of personnel in the Programs and Services Division to ensure that the Division's day to day operations and oversight do not suffer due to limited resources. (17b)	None	Under new organization structure, the former program and services division was split into two Divisions – HAVA Payments and Grants Division and Election Administration Improvement Programs Division to provide for more effective program administration. In addition, two new staff with experience administering HAVA funds was added to the Payments and Grants Division as of January 14, 2008.  Staffing of the Election Administration Improvement Division is on hold	

**U.S. ELECTION ASSISTANCE COMMISSION RESPONSE TO RECOMMENDATIONS IN  
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		<p>pending Commission issuance of regulations pertaining to National Voter Registration Act. In the meantime, personal from the Payments and Grants Division will develop guidance on implementation of HAVA Title III guidance and the Voting System Certifications Division will continue to work on the election management guidelines.</p> <p>Staff of all Commission Divisions based on experience with new organization structure and resolution of NVRA rulemaking.</p>	<p>September 30, 2008 ED</p>
25. Establish policies and procedures on responding, documenting, communicating, and retaining answers to questions raised by the States in the administration of the HAVA payment and grants. (18)	None	This recommendation is addressed by implementing recommendations 3.	
26. Establish policies and procedures to comply with the National Voter Registration Act.	None	This matter is pending a majority vote by the Commissioners on a course of action.	No target.



**ORGANIZATION CHART**

**SPECIAL ASSISTANTS**  
 Responsibilities:  
 Estimated Staff -

**COMMISSIONERS**  
 Donetta Davidson, Chair  
 Rosemary Rodriguez, Vice Chair  
 Gracia Hillman, Commissioner  
 Carolene Hunter, Commissioner

**ADVISORY COMMITTEES**  
 Board of Advisors  
 Standards Board  
 Technical Guidelines  
 Development Committee

**OFFICE OF INSPECTOR GENERAL**  
 Responsibilities: Conducting audits and investigations of EAC programs and operators. Reporting to Congress on the results of reviews and status of recommendations.  
 Estimated Staff - 2

**COORDINATOR**  
 Responsibilities: Assist EAC and Boards in carrying out committee tasks  
 Estimated Staff - 1

**OFFICE OF GENERAL COUNSEL**  
 Responsibilities: Providing legal advice to Commissioners, Executive Director, and Division Directors on (1) matters relating to HAVA and EAC programs and operations and (2) matters pertaining to the operation of a Federal agency; providing legal advice to the OIG, issuing legal opinions and guidance; administering EAC ethics program and coordinating with DOJ.  
 Estimated Staff - 5

**OFFICE OF THE EXECUTIVE DIRECTOR**  
 Responsibility: Direct EAC, liaison with Congress, coordinate budget formulation and execution, perform outreach with election officials and other interested parties, and coordinate clearinghouse activities.  
 Estimated Staff - 2

**COMMUNICATIONS AND CLEARINGHOUSE**  
 Responsibilities: (1) Speaking for EAC, responding to media requests, managing the EAC website, coordinating and/or preparing EAC output to stakeholders and media, keeping EAC abreast of internal activities and pertinent current affairs, coordinating and/or responding to FOIA requests, coordinating the annual report on EAC activities, and writing speeches; and (2) managing and operating the EAC clearinghouse.  
 Estimated Staff - 3

**CHIEF OPERATING OFFICER**  
 Responsibility: Manage Daily EAC Operations

**VOTING SYS. CERTIFICATIONS**  
 Responsibilities:  
 • Setting voting system standards and guidelines and coordinating with NIST  
 • Managing the voting system testing and certification program, including laboratory accreditation  
 • Overseeing contracted research and reports  
 • Submitting information to the Clearinghouse  
 Estimated Staff - 5

**HAVA PAYMENTS AND GRANTS**  
 Responsibilities:  
 • Administering HAVA 101, 102, and 251 Payments  
 • Administering Grants for the Help America Vote College Program and the Grant to the Next Student and Parent Mock Election  
 • Resolving Audits of HAVA Payments and Grants  
 • Negotiating Indirect cost rates  
 Estimated Staff - 2

**ELECT. ADMIN. IMPROV. PROGS.**  
 Responsibilities:  
 • Coordinating changes to the Federal Mail Voter Registration Application, NVRA  
 • Issuing guidance on implementing NVRA  
 • Issuing guidance on implementation of Title III  
 • Managing the language accessibility, college and poll worker programs  
 • Preparing election management guidelines  
 • Preparing biennial report on NVRA  
 • Overseeing contracted research and reports  
 • Submitting information to the Clearinghouse  
 Estimated Staff - 3

**RESEARCH**  
 Responsibilities:  
 • Coordinating research activities  
 • Interacting with non-Federal partners on potential subjects for study.  
 • Determining methodology for accomplishing HAVA identified studies.  
 • Applied research  
 • Data Gathering  
 • Contracting (for product or data)  
 • In-house research  
 • Assessing results of EAC research  
 • Issuing the Election Day Survey and UOCAVA reports  
 • Submitting information to the Clearinghouse  
 Estimated Staff - 2

**ADMINISTRATION**  
 Responsibilities:  
 • Managing EAC Finances  
 • Reporting on and monitoring the EAC Budget  
 • Awarding contracts (requires warranted Level II contracting officer) and administering purchasing and property management  
 • Managing Information Technology and Telecom.  
 • Administering Travel  
 • Managing Building Services and Office Facilities and Maintenance  
 • Coordinating with the General Services Administration  
 Estimated Staff - 5

**HUMAN RESOURCES**  
 Responsibilities:  
 • Administering EAC staffing, diversity, compensation, and benefits activities; and performance management  
 • Managing EAC training and development  
 • Ensuring safe work environment  
 • Administering EAC training programs  
 • Coordinating timekeeping and related activities  
 • Coordinating equal employment opportunity program activities  
 Estimated Staff - 1 1/2

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**UNITED STATES ELECTION ASSISTANCE COMMISSION  
MANUAL**

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**1. ELECTION ASSISTANCE COMMISSION (EAC) MANUAL**

- 1.1 Purpose and Structure
- 1.2 Changes
- 1.3 Program Manuals/Handbooks (Technical or detailed instructions on specific activities which supplement general policies and procedures in the EAC Manual should be referred to as Handbooks. Handbooks are a part of the EAC Manual. An EAC chapter that is supplemented by a handbook must include a reference to the handbook along with details on the location of the handbook.)

**2. ORGANIZATION**

- 2.1 Creation, Mission and Goals
- 2.2 Policies and Procedures for Organizational Changes
- 2.3 Office of Inspector General (i.e. functions, objectives, and structure)
- 2.4 Office of General Counsel
- 2.5 Office of the Executive Director
- 2.6 Office of Communications
- 2.7 Division of Voting Systems Certifications
- 2.8 Division of Research
- 2.9 Division of Election Administration Support
- 2.10 Division of Administration

**3. RELATIONSHIP WITH OUTSIDE ORGANIZATIONS**

- 3.1 U.S. Department of Justice
- 3.2 National Institute of Standards and Technology
- 3.3 U.S. Congress
- 3.4 Board of Advisors
- 3.5 Standards Board
- 3.6 Technical Guidelines Development Committee

**4. DELEGATION SERIES**

- 4.1 Authority of the Commission
- 4.2 Authorities Delegated to the Executive Director
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### **5. COMMISSIONER OPERATIONS**

- 5.1 Roles and Responsibilities
- 5.2 Election of Chair and Vice Chair
- 5.3 Public Meetings
- 5.4 Talley Votes – coverage and methodology

### **6. CLEARINGHOUSE/PUBLICATIONS**

- 6.1 Policies and Procedures
- 6.2 Research Products
- 6.3 Peer Review
- 6.4 Advisories and Other Guidance
- 6.5 Copyright
- 6.6 Annual Reports

### **7. ADMINISTRATIVE SERVICES AND PROCEDURES**

- 7.1 Identification Cards (i.e. requirements and procedures)
- 7.2 Keys
- 7.3 Seals, Emblems, and Flags
- 7.4 Use of Alcoholic Beverages in EAC Facilities
- 7.5 Smoking in EAC Facilities
- 7.6 Printing
- 7.7 Federal Register Documents
- 7.8 Freedom of Information Act
- 7.9 Ex Parte Communications

### **8. FINANCIAL MANAGEMENT**

- 8.1 Administrative Control of Funds (i.e. antideficiency)
- 8.2 Budget (i.e. responsibility, requirements and process)
- 8.3 Sources for Financial Policies (i.e. identify applicable laws such as GPRA and FISMA)
- 8.4 Management Accountability and Control (i.e. policy and procedures for implementing FMFIA and OMB Circular A-123)
- 8.5 Financial/Budget Accounting Reports
- 8.6 Reconciliations with GSA Fund Balances
- 8.7 General Policies (i.e. credit cards, certifying officer, interagency agreements)
- 8.8 Collections (i.e. unexpended 102 funds and audit-related debt)
- 8.9 Travel and Transportation
- 8.10 Payroll
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- 9.2 GAO Audits
- 9.3 Single Audits
- 9.4 Audit Followup

### **10. PURCHASING**

- 10.1 Unsolicited Proposals
- 10.2 Requisitions
- 10.3 Simplified Acquisitions
- 10.4 Purchase Orders
- 10.5 Purchase Cards
- 10.6 Contracts
- 10.7 Procurement Planning
- 10.8 Competition in Contracting
- 10.9 Contracting Officers Technical Representatives
- 10.10 Grants

### **11. PERSONAL PROPERTY MANAGEMENT**

- 11.1 Accountability and Responsibility
- 11.2 Use of Government Equipment
- 11.3 Boards of Survey
- 11.4 Acquisition of Excess Property

### **12. SPACE MANAGEMENT**

- 12.1 Facility Management
- 12.2 Parking

### **13. RECORDS MANAGEMENT**

- 13.1 Records Management Program
- 13.2 Electronic Mail
- 13.3 Information Storage and Retrieval
- 13.4 Files Management
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- 13.6 Forms Management
- 13.7 Public Access to Records
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- 13.10 Disposal of Records

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- 14.2 Information Technology Security Program
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- 14.4 Web Management
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### **15. SECURITY**

- 15.1 Identification Cards
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### **16. SAFETY**

- 16.1 OSHA Program
- 16.2 Emergency Management

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- 17.1 Continuity of Operations Program

### **18. PERSONNEL**

- 18.1 Details and Temporary Reassignments
- 18.2 Intern Program
- 18.3 Employment Ceiling
- 18.4 Core Competencies
- 18.5 Probation Period for Supervisors and Managers
- 18.6 Intergovernmental Assignments
- 18.7 Merit Promotion Plan
- 18.8 Employment of Relatives
- 18.9 Workforce and Succession Planning
- 18.10 Reductions in Force
- 18.11 New Employee Orientation
- 18.12 Training
- 18.13 Career Development (i.e. mentoring, payment of training expenses)
- 18.14 Performance Management System
- 18.15 Administrative Grievance Procedures
- 18.16 Conflict Resolution
- 18.17 Awards/Bonuses
- 18.18 Pay and Allowances (i.e. salary schedule, overtime, comp. time)
- 18.19 Telecommuting
- 18.20 Attendance and Leave (i.e. duty hours, leave, aws)
- 18.21 Security Clearances
- 18.22 Ethics, Employee Responsibilities and Conduct

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- 18.23 Equal Employment Opportunity Compliant Program
- 18.24 Employee Assistance Program

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- 19.1 Legal Advise and Assistance
- 19.2 Tort Claims
- 19.3 Defense of Suits Against Federal Employees

**20. RECYCLING AND ENERGY MANAGEMENT**

**21. LIBRARY**

## VACANCY ANNOUNCEMENT



### Financial Administrative Specialist

**\$46,041 - \$59,852**

**Open Period:** November 13, 2007 to November 23, 2007  
**Series & Grade:** AD-0501 (Equivalent to a GS-09)  
**Position Information:** Full-Time, Permanent  
**Duty Locations:** 1 vacancy - Washington, DC

**Who May Be Considered:** Applications will be accepted from United States citizens and nationals.

#### **JOB SUMMARY**

Are you interested in joining a small, independent agency whose work touches the lives of every American citizen? The U.S. Election Assistance Commission (EAC) is dedicated to improving the electoral process to ensure that all eligible citizens have the right to vote and have their votes counted accurately. Every EAC employee is proud to be a part of a team that works together to assure that every vote counts. You will report directly to the Director of Administration be part of the team that supports the Commission's programs with financial management, human resources and information technology services. Come, join us!

#### **MAJOR DUTIES**

As the Financial Administrative Specialist, you will utilize Quicken software to assist the Director of Administration in maintaining EAC's budget. Your financial and administrative duties include:

Processing financial transactions against established EAC budget for the fiscal year, using computer accounting system, accounting data, standard accounting codes, classifications and procedures.

Processing invoices, travel vouchers and other forms of reimbursement for payment and ensures that all necessary supporting documents are provided. Verifying the accuracy and completeness of financial data and information. Making corrections, as may be necessary, and notifies the supervisor of corrections or changes made. Transmitting financial documentation to the Finance Center. Maintains the financial files and control logs for tracking all transactions throughout the process.

Coordinating with GSA Finance Center staff to obtain or provide financial information or status. Resolves invoice problems with vendors and the Finance Center. Prepares end-of-month report or requested financial reports and gives to supervisor for review.

## VACANCY ANNOUNCEMENT

Utilizing the Financial Management Information System (FMIS) to extract needed financial data and information. Using information from FMIS to determine needed financial data and information, and the status of transactions. Identifying and informing the supervisor of database errors, inaccurate records and reports, and correctness of payment and accounting information included in the system. Initiating action to ensure correction of inaccurate information.

Researching and reconciles open items reports against financial transactions processed and provides results of reconciliation to supervisor for review for submission to the Finance Center for final processing.

Performing a range of diverse administrative activities in support of the office. This includes, but is not limited to, assisting in the maintenance of office equipment and purchases; and/or specified information-gathering projects and tasks.

### **Qualifications:**

Qualifying experience for the GS-9 level includes one year of specialized experience at least equivalent to the GS-7 level which is in or directly related to the line of work of the position to be filled and which has equipped the applicant with the particular knowledge, skills, and abilities to successfully perform the duties of the position. Examples are processing financial transactions; acting as liaison with individuals and groups both inside and outside an organization regarding administrative and/or organizational matters; and preparing a variety of written documents, such as staff papers, status reports, or policy recommendations.

The experience described in your resume will be evaluated and screened for qualifications requirements and the skills needed to perform the duties of this position as described in this vacancy announcement.

Education is not creditable, however, graduate education may be credited in those few instances where the graduate education is directly related to the work of the position.

You must be a U.S. citizen to qualify for this position.

You will need to successfully complete a background security investigation before you can be appointed into this position.

### **How You Will Be Evaluated:**

You will be evaluated to determine if you meet the minimum qualifications required; and on the extent to which your application shows that you possess the knowledges, skills, and abilities associated with this position as defined below. When describing your knowledges, skills, and abilities, please be sure to give examples and explain how often you used these skills, the complexity of the knowledge you possessed, the level of the people you interacted with, the sensitivity of the issues you handled, etc.

1. Knowledge and understanding of budget and accounting procedures, terminology, systems and codes to apply these to the resolution of accounting issues or problems;
2. Ability to analyze financial data and produce financial reports;
3. Knowledge of the procedures and techniques involved in carrying out the work of the U.S. Election Assistance Commission;



## VACANCY ANNOUNCEMENT

4. Ability to communicate orally and in writing.

### **Benefits:**

You may participate in the Federal Employees Health Benefits program, with costs shared with your employer. More info: <http://www.usajobs.gov/jobextrainfo.asp#FEHB>.

Life insurance coverage is provided. More info: <http://www.usajobs.gov/jobextrainfo.asp#life>

Long-Term Care Insurance is offered and carries into your retirement. More info: <http://www.usajobs.gov/jobextrainfo.asp#ltci>

New employees are automatically covered by the Federal Employees Retirement System (FERS). If you are transferring from another agency and covered by CSRS, you may continue in this program. More info: <http://www.usajobs.gov/jobextrainfo.asp#retr>

You will earn annual vacation leave. More info: <http://www.usajobs.gov/jobextrainfo.asp#VACA>

You will earn sick leave. More info: <http://www.usajobs.gov/jobextrainfo.asp#SKLV>

You will be paid for federal holidays that fall within your regularly scheduled tour of duty. More info: <http://www.usajobs.gov/jobextrainfo.asp#HOLI>

If you use public transportation, part of your transportation costs may be subsidized. Our human resources office can provide additional information on how this program is run.

You can use Health Care Flexible Spending Accounts for expenses that are tax-deductible, but not reimbursed by any other source, including out-of-pocket expenses and non-covered benefits under their FEHB plans. More Info: <http://www.usajobs.gov/jobextrainfo.asp#FSA>

### **Other Information:**

This job is being filled by an alternative hiring process and is not in the competitive civil service.

Payment of relocation expenses is NOT authorized.

### **How To Apply:**

You must submit your application so that it will be received by the closing date of the announcement.

Applicants must submit an Optional Application for Federal Employment, OF 612, which is available at <http://www.opm.gov/Forms/html/if.asp>, or a resume that includes the same information. The application must include education, experience, foreign language ability and level of proficiency in reading, writing and speaking the language, current salary, date of birth, professional qualifications, and the names and contact information of three references (to be contacted only with subsequent permission of the applicant).

Submit a narrative statement responding to the knowledge, skills and abilities (KSAs) identified in the announcement. This information will be used to determine your eligibility and/or rating and is required.

## VACANCY ANNOUNCEMENT

### Contact Information:

Sheila Banks  
Phone: 202-566-3100

### What To Expect Next:

Applicants will be rated upon an evaluation of the relevance and quality of their experience, education and continuing professional development efforts as reflected in their applications and supplemental statements addressing the Knowledge, Skills, and Abilities identified. Your answers will be verified against information you provide on other forms (such as your application) and/or by reference checks. The level of education, experience, and/or training you claim must be supported in your application.

For further information regarding the U.S. Election Assistance Commission, please visit our web site at: [www.eac.gov](http://www.eac.gov)

### EEO Policy Statement

The United States Government does not discriminate in employment on the basis of race, color, religion, sex, national origin, political affiliation, sexual orientation, marital status, disability, age, membership in an employee organization, or other non-merit factor.

### Reasonable Accommodation Policy Statement

Federal agencies must provide reasonable accommodation to applicants with disabilities where appropriate. Applicants requiring reasonable accommodation for any part of the application and hiring process should contact the hiring agency directly. Determinations on requests for reasonable accommodation will be made on a case-by-case basis.



#### Send Mail to:

U.S. Election Assistance Commission  
1225 New York Avenue, NW  
Washington, DC 20005



#### For questions about this job:

Sheila Banks  
Phone: 202-566-3100

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## **OIG's Mission**

The OIG audit mission is to provide timely, high-quality professional products and services that are useful to OIG's clients. OIG seeks to provide value through its work, which is designed to enhance the economy, efficiency, and effectiveness in EAC operations so they work better and cost less in the context of today's declining resources. OIG also seeks to detect and prevent fraud, waste, abuse, and mismanagement in these programs and operations. Products and services include traditional financial and performance audits, contract and grant audits, information systems audits, and evaluations.

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## **Obtaining Copies of OIG Reports**

Copies of OIG reports can be requested by e-mail.  
([eacoig@eac.gov](mailto:eacoig@eac.gov)).

Mail orders should be sent to:

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

To order by phone: Voice: (202) 566-3100  
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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