

**U.S. Election Assistance  
Commission  
Office of Inspector General**



**AUDITING HAVA FUNDS**

**Testimony by Roger La Rouche, Deputy Inspector  
General, Office of Inspector General, U.S. Election  
Assistance Commission**

## ***Introduction:***

**Good morning. My name is Roger La Rouché. I am the Deputy Inspector General, Office of Inspector General U.S. Election Assistance Commission (EAC). I am pleased to be here to give a brief explanation about how we audit state administration of Help America Vote Act (HAVA) payments.**

# ***Getting Started:***

## **Review Financial Status Reports (SF 269s)**

- ✓ Determine amounts spent, kinds of expenditures, and interest reported.
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## **Read State Plan**

- ✓ Learn about program and if/how funds delivered to counties.
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## **Review Prior Audits**

- ✓ Identify issues and determine if scope of our audit will be curtailed.
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## **Check State Website**

- ✓ Get pertinent laws and regulations and information on procurement and property management.

# ***Expenditures:***

## **Record Keeping**

- ✓ Are there separate accounts to track the uses of 101, 102, and 251 funds?
  - ✓ Do the amounts reported on the 269s agree with the accounting records?
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## **Audit Tests**

- ✓ Are salaries adequately supported?
  - ✓ Are indirect costs properly charged?
  - ✓ Are purchases competitively made?
  - ✓ Is equipment adequately safeguarded and tracked?
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## **County Expenditures**

- ✓ If a state granted funds to its counties, the same questions are answered for the county activities.

# ***Compliance with HAVA:***

## **Election fund**

- ✓ Is there a state election fund?
- ✓ Have all HAVA payments been deposited into the fund?
- ✓ Has the state match been properly computed and deposited into the fund?
- ✓ Has interest been earned and properly recorded?
- ✓ Is use of the fund restricted to 251-related activities?

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## **Maintenance of Effort**

- ✓ Has the state quantified the amount spent on 251-type expenditures for fiscal year 2000?
- ✓ Can the state demonstrate that it has subsequently maintained the level of state expenditures for such activities?

# ***Communications:***

## **Notification of Findings and Recommendations**

- ✓ Auditors give state written summaries of findings and recommendations for feedback while on site.

## **Exit Conference**

- ✓ Auditors brief state on all reportable matters upon leaving the audit site.

## **Draft Audit Report**

- ✓ Auditors issue non-public draft report to state which requests written comments within 30 days.

## **Final Audit Report**

- ✓ Auditors, after receipt of comments, issue public final report to EAC recommending that it ensure that all matters are resolved.