

*SEMIANNUAL REPORT TO CONGRESS*

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U.S. ELECTION ASSISTANCE  
COMMISSION  
OFFICE OF INSPECTOR GENERAL



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*For the Period:  
October 1, 2009, through  
March 31, 2010*

## A Message from the Inspector General

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This report is submitted to Congress pursuant to the Inspector General Act of 1978, as amended. It summarizes the activities of the Office of Inspector General (OIG) for the six-month period ending March 31, 2010.

During this semiannual reporting period, we issued six reports on audits evaluations and investigations conducted relating to U.S. Election Assistance Commission (EAC) programs and operations. Two reports related to audits of the states' uses of Help America Vote Act (HAVA) funds. Three reports related to audits or evaluations of EAC operations. One report concluded an internal, administrative investigation of the EAC's working environment.

We found that the audited states were generally using HAVA funds properly, but there were issues with documenting expenses—including salaries—and inventorying equipment purchased with Federal funds. The reports resulted in \$81,000 in questioned costs and made eight recommendations to states to improve their administration of HAVA funds that were referred to the EAC for resolution.

The financial statement audit revealed a great deal of improvement in internal controls and financial management activities at the EAC. The EAC received an unqualified opinion in 2009 as compared to a disclaimer for 2008. However, the audit of the EAC's compliance with the Federal Information Security Management Act shows that there is much work to be done in order to comply with Federal information security standards.

The EAC has not yet adopted and implemented much needed policies and procedures to underpin its other operations. The absence of these policies and procedures was evident in our investigation of the EAC's working environment and the EAC's most recent employee satisfaction survey. Employees expressed fear of retaliation and an overall lack of understanding of roles, responsibilities and expectations. The OIG will

continue to follow up on recommendations made to the EAC and will work with the EAC to implement these fundamental policies.

Over the coming six-month period, the OIG will endeavor to hire an additional auditor so that we can augment audits of HAVA funds using in-house staff versus having virtually all audits conducted by contracted auditors. We also anticipate that the OIG will turn some of its resources to auditing the other, smaller EAC grant programs such as the HAVA College Poll Worker program.

Submitted April 30, 2010

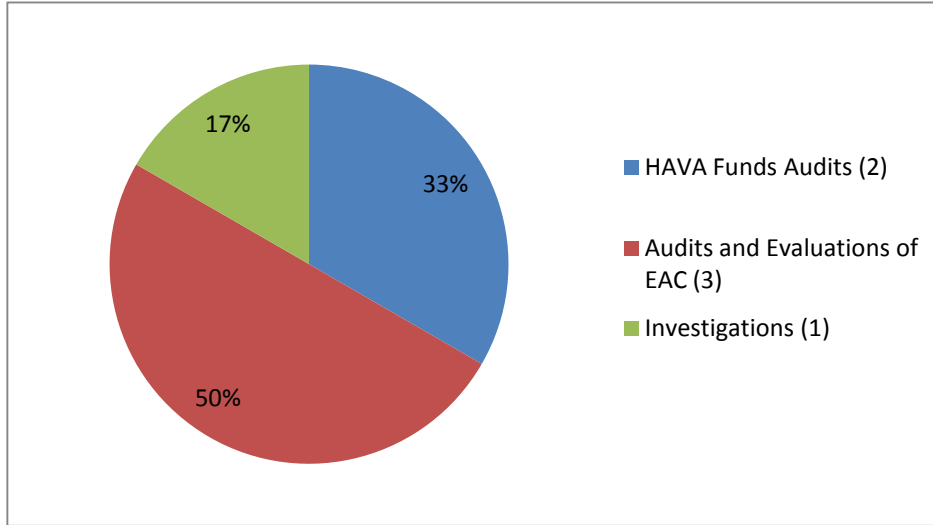


Curtis W. Crider  
Inspector General

## Profile of Performance

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### Audit, Evaluation and Investigation Reports Issued for the Period October 1, 2009, through March 31, 2010



### Profile of Performance for the Period October 1, 2009, through March 31, 2010

Results	
Questioned Costs	\$ 81,374
Potential Additional Program Funds	\$ 858,000
Funds to be Put to Better Use	\$ 0

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## Election Assistance Commission Profile

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The U.S. Election Assistance Commission (EAC or Commission) is a bipartisan, independent commission consisting of four members: Donetta Davidson, Chair; Gineen Bresso; and Gracia Hillman. There is one vacancy on the Commission due to the resignation of a Commissioner in February 2009.

The EAC was created by the Help America Vote Act of 2002 (HAVA) to assist states with improving the administration of elections for Federal office. The EAC accomplishes this mission by providing funding, innovation, guidance and information that can be used by the states to purchase equipment, train election personnel, and implement new election programs. The EAC has distributed approximately \$3.1 billion in funding to the 50 states, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam and American Samoa (hereinafter referred to as “states”). With those funds, the states have purchased voting equipment, established statewide voter registration lists, implemented provisional voting, provided informational material to voters at the polling place, and implemented a program to verify the identity of voters using the statewide voter registration list in combination with other state and Federal databases.

HAVA also placed EAC in charge of the first Federally-run testing and certification program for voting systems. Through its program, the EAC develops standards for voting equipment, accredits laboratories, and reviews and certifies voting equipment based upon the tests performed by the accredited laboratories.

The EAC also has the responsibility for administering the National Voter Registration Act (NVRA) by promulgating regulations for the content and use of the National Mail Voter Registration form. The EAC inherited the responsibility from the Federal Election Commission.

## Office of Inspector General Profile

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The EAC is a designated Federal entity under the Inspector General Act (IG Act) of 1978 (5 U.S.C.A. App. 3). As such, the Commission in August 2006 appointed the Inspector General. The OIG also employs an assistant inspector general for audits and a general counsel.

We perform the duties of the Inspector General as established in the IG Act, including:

- Conducting and supervising audits, investigations, and other services (e.g., evaluations) relating to the programs and operations of the EAC;
- Providing leadership and coordination, and recommending actions to management, which (1) promote economy, efficiency, and effectiveness in agency programs and operations; and (2) prevent and detect fraud, waste, abuse, and mismanagement of government resources; and
- Keeping the agency head, management, and Congress fully informed regarding problems and deficiencies, and the progress of corrective actions.

To accomplish all of this with our limited staff, we use contract auditors to conduct many of the state and agency audits. In addition, when conducting an investigation, we work with other Federal government agencies to detail or contract for investigative services.

Since the inception of the audit program, the OIG has completed 24 audits of states – with nine additional audits under way. Over the past year and a half, the OIG has seen a trend in the monetary findings associated with its HAVA funds audits. The instances and amount of questioned costs are reduced. We also are seeing an increase in the

numbers of transactions to be audited in light of the fact that states have made the large, one-time purchases of voting equipment and infrastructure needed for its statewide voter registration databases.

The OIG's program to ensure economy, efficiency and integrity in the use of funds is not exclusively translated into audits, evaluations and investigations. The OIG has also worked to educate EAC, its employees and the general public about the OIG, its work and the protections it can afford. In January 2010, the OIG issued its first, semi-annual newsletter. The newsletter focused on how our constituents could report waste, fraud or abuse in EAC programs or operations. Likewise, the OIG has conducted training for the EAC staff regarding the role of the OIG and regarding the Whistleblower Protection Act. Most recently, the OIG has retooled its website to provide more information about the OIG, the reviews that we conduct, and our role in preventing and detecting waste, fraud and abuse.

## EAC's Management Challenges

In keeping with the requirements of the Chief Financial Officers Act of 1990 and the Reports Consolidation Act of 2002, the OIG identified four management challenges in 2009: (1) performance management and accountability, (2) financial management and performance, (3) information technology management and security, and (4) human capital management. The first two management challenges were identified in 2008, but remained issues in 2009. The two new challenges were related to information technology and human capital management. These new management challenges were derived from the annual reviews of compliance with the Federal Information Security Management Act (FISMA) from 2006, 2007, 2008 and 2009 as well as from the EAC's annual employee satisfaction survey from 2007 and 2008.

The OIG not only works to identify management challenges, but also to ensure that the EAC implements policies, procedures and programs to



overcome those challenges. Our monitoring of EAC activities disclosed that the EAC has developed policies and procedures related to the roles and responsibilities of the Commissioners and executive director, developed and implemented policies and procedures related to financial management, developed a plan of action and milestone document for bringing EAC into compliance with FISMA, and adopted a strategic plan to guide EAC's operations for the coming fiscal years. However, current reviews of financial statements, FISMA compliance, and other EAC operations indicate that there is still work to be done by EAC to ensure that it has the framework of needed policies and procedures to sustain its programs and operations.

## State Audits

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The OIG conducts audits of the recipients of HAVA funds. Through those audits, the OIG examines whether the recipient used HAVA funds in accordance with HAVA and other applicable Federal requirements. We also determine whether the recipient has properly accounted for purchases made with HAVA funds and any income derived from those purchases. Last, we assess whether grant funding was maintained and accounted for in keeping with HAVA, particularly whether the recipient provided sufficient matching funds and maintained Federal monies in a separate election fund.

During the reporting period, the OIG contracted with the professional auditing firm, Clifton Gunderson LLP, to conduct the audits. Two reports were issued based upon those audits:

**Arkansas:** The audit of the Arkansas Secretary of State (SOS) revealed that the SOS generally accounted for and expended HAVA funds in accordance with the HAVA requirements and complied with the financial management requirements established by the EAC. The SOS also complied with section 251 requirements. However, the SOS did not maintain a comprehensive inventory of property as required by the *Uniform*

*Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments*, 41 C.F.R. § 105-71.132. Likewise, the SOS did not have semi-annual time certifications for persons who worked full-time on HAVA-related activities and whose salaries were funded by HAVA.

In its response to the draft report, the SOS generally agreed with the report's findings and recommendations and provided corrective actions.

**California:** This was the second audit conducted of the state of California's use of HAVA funds. The first audit was conducted in 2006 and covered only a small portion of the funds that California has currently expended. Thus, a second audit was conducted to cover the vast portion of money spent by California.

This audit of the California Secretary of State (SOS) disclosed that the SOS 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 (EAC). The SOS also complied with Section 251 requirements. There are some exceptions to this general finding:

- Errors in financial status reports regarding Section 101 funds submitted to the EAC;
- Section 102 funds transferred to county were not spent timely and interest earned on the idle funds was not deposited into the HAVA election fund;
- Insufficient property records – did not contain all of the information required by the Common Rule;
- Questioned \$81,374 spent by State to print voter registration cards to be sent to each high school and university student in the state.

In its responses to the findings and recommendations, the SOS generally agreed with the majority of findings and has implemented remedial

measures recommended by the OIG. However, the SOS disagreed that printing voter registration cards was an inappropriate use of HAVA funds.

## **Reviews of EAC Operations**

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Over the past six months, the OIG issued three audit or evaluation reports covering reviews of EAC operations: Opinion on EAC's Fiscal Year 2009 Financial Statements, Evaluation of Compliance with the Requirements of the Federal Information Security Management Act, and Evaluation of the U.S. Election Assistance Commission's Purchase of Shirts and Sweatshirts Using Appropriated Funds. Details of those reviews follow:

### **Opinion on EAC's Fiscal Year 2009 Financial Statements**

In fiscal year 2009, the EAC was subject to a financial audit as required by the Accountability of Tax Dollars Act of 2002 as their annual appropriation exceeded \$25 million. The audit was performed by Leon Snead & Company, P.C. (Leon Snead) under a contract that was monitored by the OIG.

With regard to the fiscal year 2009 financial statements, Leon Snead found that they presented fairly the EAC's financial position, net cost, changes in net position, and budgetary resources, as of and for the year ended September 30, 2009. Leon Snead further found that the financial statements were prepared in conformity with accounting principles generally accepted in the United States of America. In order to present the fiscal year 2009 financial statements, the EAC had to restate certain portions of the fiscal year 2008 financial statements. Leon Snead reviewed those restated fiscal year 2008 financial statements as a part of this review. Based upon identified concerns with the EAC's internal controls and financial reporting for that time period as well as the lack of supporting documentation for transactions and account balances reported in the fiscal year 2008 financial statements, as restated, Leon

Snead was not able to state an opinion on the balance sheet and related statements for that year.

Leon Snead identified three internal control weaknesses (one material weakness and two significant deficiencies): accounting processes were not in accordance with generally accepted accounting principles, journal vouchers were not sufficiently supported, and EAC's failure to comply with FISMA could impact its financial management operations. EAC generally agreed with the findings related to internal control weaknesses and provided corrective action plans for each identified weakness.

In addition to these items, the OIG included two other matters in its transmittal of the audit of EAC's fiscal year 2009 financial statements, as these matters could impact the EAC's financial statements. The OIG recognized that there are two opinion requests outstanding to the Government Accountability Office (GAO) relative to financial matters impacting the EAC. The requests cover two issues related to appropriations given to the EAC in FY 2004, 2005 and 2009.

The first request relates to the EAC's use of funds appropriated for requirements payments in FY 2004 to fund two other grant programs, the College Poll Worker Program and Parent Student Mock Election, in keeping with the language of the conference report associated with the FY 2004 appropriation. This issue involves a potential violation of the Anti-deficiency Act. The second issue relates to the EAC's recording obligations based upon the appropriation of requirements payments under continuing resolutions in FY 2005 and FY 2009. In light of the GAO's previous opinion that requirements payments are obligated by operation of law, the question is whether the EAC has binding obligations in favor of the states in the aggregate amount of the requirements payments appropriated under the FY 2005 and FY 2009 continuing resolutions.

## Compliance with FISMA

The fiscal year 2009 Financial Information Security Management Act (FISMA) evaluation was conducted by Leon Snead. The report recognized that the EAC has taken significant steps to address many of the serious problems noted in prior FISMA reports. However, the EAC still needs to make improvements in its agency-wide security program to bring it into full compliance with Federal Information Security Management Act and Office of Management and Budget requirements. The evaluation reported the following findings related to information security and privacy protection:

Finding Number	Title
FY09-01	Establish an overall comprehensive plan of action and milestone (POA&M) document, with target dates for completion of corrective actions, to address the problems noted in this report. Assure that the plan is monitored on a monthly basis and updates provided to the commissioners.
FY09-02	Provide sufficient specialized training to EAC personnel to enable EAC to develop and maintain a risk-based IT security program that meets FISMA requirements, or hire an official that has experience managing an agency-wide IT security program.
FY09-03	Establish a continuous monitoring program to address the NIST 800-53 requirements.
FY09-04	Finalize the EAC IT security handbook, and establish a process to identify and document necessary operational processes to enable personnel to meet the control requirements contained in the handbook, and applicable NIST control requirements.

Number	Title
FY09-05	Assign a high priority to the completion of required contingency plans and COOP documents.
FY09-06	Implement the minimum password settings for the network. Ensure that other FDCC mandatory configuration settings are established as soon as possible.
FY09-07	Implement access controls required by FISMA, including controls over all remote access methods, and OMB guidance on securing PII data.
FY09-08	Finalize the risk assessment, and ensure it is used to develop risk-based controls, and as a starting point for development of contingency plans and COOP documents.
FY09-09	Monitor ongoing actions to ensure that compliance with OMB PII guidance and Privacy Act requirements are completed expeditiously.
FY09-10	Establish controls over the audit logs maintained to ensure that the system is capable of providing required alerts. Ensure that periodic reviews are made of the logs to identify any unusual activity, other concerns or problems.
FY09-11	Ensure that access controls are implemented for all EAC network devices.

The EAC generally concurred with the findings and recommendations of the evaluation and provided a corrective action plan.

### Purchase of Shirts and Sweatshirts Using Appropriated Funds

The OIG reviewed EAC's purchase of shirts and sweatshirts as incentive awards for its employees. The EAC used nearly \$7000 in appropriated funds for this purpose. The EAC distributed 195 of the 458 shirts that it

ordered to its 38 employees and one contractor. The remaining 263 shirts were held in inventory for future awards.

The review considered whether the use of appropriated funds was appropriate and whether EAC followed Federal requirements and guidance in making the purchase. The OIG concluded that while the purchase was permitted under law, the purchase was excessive and created the appearance of misuse of Federal funds. We recommended that the EAC address procurement and award program issues related to the number of shirts purchased, the number of shirts given as an award (each employee and contractor received 5 shirts), and the distribution of awards of this nature to a contractor.

In response to this review, the EAC provided corrective action on eight of the nine recommendations. EAC disagreed with the recommendation that the agency amend its award program to comply with Federal requirements prohibiting incentive awards to contractors. The EAC disagreed that it was improper to make incentive awards to a contractor.

## Investigations

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The OIG completed an investigation of the EAC's working environment in March 2010. The investigation was initiated after the OIG received numerous complaints from current and former employees and third parties relating to allegations of fear of retaliation or reprisal for reporting wrongdoing to management, a hostile working environment, as well as allegations of poor management practices including cronyism in hiring, poor communication, and lack of management accountability. The OIG contracted with the Department of Interior Office of Inspector General (DOI OIG) to conduct the investigation.<sup>1</sup>

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<sup>1</sup> Due to its size, the EAC OIG does not have an investigator on staff and contracts with other government agencies to provide investigative services, when needed.

The investigation was begun in September 2009. The DOI OIG interviewed all current employees, eight former employees, and one former EAC contractor in order to obtain a base of knowledge related to the working environment at EAC as well as to identify any and all related complaints. This was a particularly sensitive investigation in light of the fear of retaliation that had already been expressed by several, current EAC employees. Interviews were conducted off-site and confidentiality was provided to ensure that the investigators were able to have open, frank discussions with each of the interviewees.

Ultimately, the investigators did not find that actual retaliation had occurred. The persons reporting fear of retaliation based their concerns on the alleged treatment of four, former EAC employees. The investigation found that most of these persons left the EAC voluntarily although they felt that they were pushed out for having reported a potential Anti-deficiency Act violation. Likewise, in assessing the allegations against Federal statutes prohibiting hostile working environments, the investigators found that the EAC did not foster a hostile working environment based on race, color, gender, religion, national origin, age, handicap, marital status or political affiliation.

The report did, however, identify some areas of concern. Therefore, the OIG referred the report to EAC management for their review and evaluation for future, remedial action. Concerns raised by the report include the following:

- EAC employees feel more comfortable raising certain issues, including personnel matters, to the EAC OIG than to EAC management;
- Need for better communication throughout the EAC;
- EAC had no documentation to support claims of performance issues with employees;
- Complaints revealed a general dissatisfaction or distrust of supervisors or co-workers;



- Complaints revealed that organizational changes at EAC have created the perception of an us/them environment

These concerns were echoed in the EAC's 2010 Annual Employee Survey. There, less than half of respondents believed that:

- Managers communicate the goals and priorities of the organization (45%);
- Leaders generate high levels of motivation and commitment in the workforce (42%);
- Employees have a feeling of personal empowerment with respect to work processes (34%);
- Promotions are based on merit (34%);
- Employees understood what they had to do to achieve a certain performance rating (41%); and
- Pay raises are dependent on how well a job is performed (28%).

EAC 2010 employee survey, questions 31, 26, 29, 15, 18, and 20. A copy of the 2010 employee survey is available on the EAC's Web site, [www.eac.gov](http://www.eac.gov).

While no formal recommendations were made as a part of this report and the OIG will not track any of the informally communicated recommendations, as of the date of this report, the EAC has not provided any response to the OIG as to how it will address these concerns.

## Other Activities

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### Reviews of Legislation, Rules, Regulations and Other Issuances

The OIG conducts regular monitoring of EAC program activities and policy-making efforts. We provide comment to significant policy statements, rulemaking and legislation that affects the EAC. During the reporting period, the OIG provided comments on three proposals

circulated by the Council on Inspectors General for Integrity and Efficiency. The OIG also reviewed and/or provided suggested revisions to a draft of EAC's response and resolution of an audit conducted by the state of Florida, the EAC's proposed Guide to the Election Administration and Voting Survey, a draft of the EAC proposed Maintenance of Effort policy. Last, the OIG reviewed eight proposals published by other Federal government agencies.

### Non-Federal Audits

OMB Circular A-133 establishes audit requirements for state and local governments, receiving Federal awards. Covered entities that expend \$500,000 or more a year in Federal awards are required to obtain an annual organization-wide audit "single audit". The audits are conducted by non-Federal auditors, such as public accounting firms and state auditors. OIG reviews the resulting audit reports, findings and questioned costs related to EAC awards.

During this reporting period, the OIG referred the following Single Audits to the EAC:

- New Jersey Statewide Single Audit for the Year Ended June 30, 2008
- Illinois Statewide Single Audit for the Year Ended June 30, 2008

### Investigations

The OIG operates a hotline for the receipt of complaints from employees and members of the public. The OIG received 20 complaints during the reporting period. Some of those complaints did not warrant an investigation given the nature of the complaint. Several of the complainants were referred to the EAC as the appropriate place to make the complaint and seek remedial action. Three complaints were referred to an ongoing investigation of the EAC's working environment. Most of

the complaints were investigated and closed. One complaint remains open pending assessment.

### **Audits and Evaluations In Progress**

During the reporting period, the OIG began or continued work on nine audits of states' use of HAVA funds. These audits were not completed by the end of the reporting period.

The OIG also began two reviews based upon requests by members of Congress. The first related to grants distributed by the EAC to ACORN or its affiliates. The EAC made grants to Project Vote for work in two states under the EAC's College Poll Worker Program. The grants were for \$ 16,876 each and were awarded in 2006. The OIG has completed field work on this audit and anticipates issuing a final report during the next semi-annual reporting period.

The second request related to a settlement between the EAC and a former candidate for the position of general counsel. The candidate alleged that the EAC had committed a prohibited personnel practice by refusing to put him in the position of general counsel based upon his political affiliation. The candidate filed a complaint with the Office of Special Counsel. The settlement resolved that complaint. The OIG was asked to review the settlement and is evaluating whether the EAC had authority to enter into the agreement, used proper fiscal year funds, and followed appropriate protocol in entering into the agreement. The OIG is nearing completion of field work on this evaluation and anticipates issuing a final report during the next semi-annual reporting period.

### **Other Activities**

The IG Act requires reporting on other activities. We are reporting no activities in the following categories:

- Matters Referred to Prosecuting Authorities

- Denial of Access to Records
- Significant Revised Management Decisions Made During the Period
- Significant Management Decisions with Which the Inspector General Disagrees

## Reports Issued

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### *State Audits*

1. Administration of Payments Received Under the Help America Vote Act by the Arkansas Secretary of State (Assignment Number E-HP-AR-03-09), February 2010
2. Administration of Payments Received Under the Help America Vote Act by the California Secretary of State (Assignment Number E-HP-CA-01-09), December 2009

### *EAC Audits and Evaluations*

1. Independent Auditor's Reports on the U.S. Election Assistance Commission's Financial Statements for Fiscal Year 2009 (Assignment No. I-PA-EAC-01-09), November 2009
2. Evaluation of Compliance with the Requirements of the Federal Information Security Management Act (Assignment No. I-PA-EAC-02-09), October 2009
3. Evaluation of the U.S. Election Assistance Commission's Purchase of Shirts and Sweatshirts Using Appropriated Funds (Assignment No. I-EV-EAC-01-09), October 2009

### *Investigations*

1. Report of Investigation: Work Environment at the U.S. Election Assistance Commission (Assignment No. I-IV-EAC-01-09), March 2010

## Monetary Impact of Audit Activities

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Questioned Costs*	\$ 81,374
Potential Additional Program Funds	\$ 858,000
Funds to Be Put to Better Use	\$ 0
Total	<u>\$ 939,374</u>

\*Unsupported costs are included in questioned costs.

## Reports With Questioned Costs

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<u>Category</u>	<u>Number</u>	<u>Questioned Costs</u>	<u>Unsupported Costs</u>
A. For which no management decision had been made by the beginning of the reporting period.	3	\$ 3,006,934	\$ 0
B. Which were issued during the reporting period.	1	\$ 81,374	\$ 0
Subtotals (A + B)	4	\$ 3,088,308	\$ 0
C. For which a management decision was made during the reporting period.	0	\$ 0	\$ 0
(i) Dollar value of recommendations that were agreed to by management.	0	\$ 0	\$ 0
(ii) Dollar value of recommendations not agreed to by management.	0	\$ 0	\$ 0
D. For which no management decision has been made by the end of the reporting period.	4	\$ 3,088,308	\$ 0
E. Reports for which no management decision was made within 6 months of issuance.	3	\$ 3,006,934	\$ 0

## Reports With Potential Additional Program Funds

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<u>Category</u>	<u>Number</u>	<u>Dollar Value</u>
A. For which no management decision had been made by the beginning of the reporting period.	2	\$ 15,404
B. Which were issued during the reporting period.	1	\$ 858,000
Subtotals (A+B)	3	\$ 873,404
C. For which a management decision was made during the reporting period.	0	\$ 0
(i) Dollar value of recommendations that were agreed to by management.	0	\$ 0
(ii) Dollar value of recommendations that were not agreed to by management.	0	\$ 0
D. For which no management decision has been made by the end of the reporting period.	3	\$ 873,404
E. Reports for which no management decision was made within six months of issuance.	2	\$ 15,404



## Summary of Reports More Than 6 Months Old Pending Corrective Action at March 31, 2010

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The following is a list of audit and evaluation reports that are more than 6 months with management decisions for which corrective action has not been completed. It provides report number, title, issue date, and the number of recommendations without final corrective action.

E-HP-NM-01-07	Administration of Payments Received Under the Help America Vote Act by the New Mexico Secretary of State, May 2008, 2 Recommendations
I-PA-EAC-01-06	Improvements Needed in Management of Travel by the Election Assistance Commission, July 2007, 4 Recommendations
I-EV-EAC-01-07B	Assessment of the U.S. Election Assistance Commission's Program and Financial Operations, February 2008, 8 Recommendations
I-PA-EAC-01-08	Audit of the U.S. Election Assistance Commission's Fiscal Year 2008 Financial Statements, November 2008, 3 Recommendations
I-PA-EAC-02-08	Audit of U.S. Election Assistance Commission's Compliance with Section 522 of the 2005 Consolidated Appropriations Act, March 2009, 2 Recommendations
I-EV-EAC-01-08	United States Election Assistance Commission Federal Information Security Management Act 2008 Independent Evaluation Report, October 2008, 7 Recommendations

## Summary of Reports More Than 6 Months Old Pending Management Decision at March 31, 2010

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This listing included a summary of audit and evaluation reports that were more than 6 months old on March 31, 2010, and still pending a management decision. It provided report number, title, and number of unresolved recommendations.

E-HP-FL-02-08	Administration of Payments Received Under the Help America Vote Act by the State of Florida, November 2008, 1 Recommendation
E-HP-OR-07-08	Administration of Payments Received Under the Help America Vote Act by the Oregon Secretary of State's Election Division, June 2009, 3 Recommendations
E-HP-IA-06-08	Administration of Payments Received Under the Help America Vote Act by Iowa's Secretary of State, September 2009, 18 Recommendations
E-HP-RI-05-07	Administration of Payments Received Under the Help America Vote Act by The Rhode Island and Providence Plantations Secretary of State's Election Division, September 2009, 7 Recommendations

## Reporting Requirements of the IG Act

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<u>Section of Act</u>	<u>Requirement</u>	<u>Page</u>
Section 4(a)(2)	Review of Legislation and Regulations	<a href="#">12</a>
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	None
Section 5(a)(2)	Recommendations for Corrective Action With Respect to Significant Problems, Abuses, and Deficiencies	None
Section 5(a)(3)	Significant Recommendations From Agency's Previous Report on Which Corrective Action Has Not Been Completed	<a href="#">21</a>
Section 5(a)(4)	Matters Referred to Prosecutive Authorities and Resulting Convictions	None
Section 5(a)(5)	Matters Reported to the Head of the Agency	None
Section 5(a)(6)	List of Reports Issued During the Reporting Period	<a href="#">17</a>
Section 5(a)(7)	Summary of Significant Reports	<a href="#">4</a>
Section 5(a)(8)	Statistical Table – Questioned Costs	<a href="#">19</a>
Section 5(a)(9)	Statistical Table – Recommendations That Funds Be Put to Better Use	None
Section 5(a)(10)	Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made	<a href="#">22</a>
Section 5(a)(11)	Significant Revised Management Decisions Made During the Reporting Period	None
Section 5(a)(12)	Significant Management Decisions With Which the Inspector General Is in Disagreement	None
Section 5(a)(13)	Information Described Under Section 804(b) of the Federal Financial Management Improvement Act of 1996	None

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## OIG's Mission

Help to ensure efficient, effective, and transparent EAC operations and programs

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Copies of OIG reports are available on the OIG website, [www.eac.gov/eac\\_ig](http://www.eac.gov/eac_ig).

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

## Obtaining Copies of OIG Reports

Mail orders should be sent to:  
U.S. Election Assistance Commission  
Office of Inspector General  
1201 New York Ave. NW – Suite 300  
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  
1201 New York Ave. NW – Suite 300  
Washington, DC 20005

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

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

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# Inspector General

U.S. Election Assistance Commission

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