

**UNITED STATES
ELECTION ASSISTANCE COMMISSION
OFFICE OF INSPECTOR GENERAL**



**Administration of Payments Received
Under the Help America Vote Act by
the West Virginia Secretary of State**



OFFICE OF THE INSPECTOR GENERAL
US ELECTION ASSISTANCE COMMISSION
633 3RD STREET, NW, SUITE 200
WASHINGTON, DC 20001

Memorandum

To: Mona Harrington
Executive Director

From: *Patricia L. Layfield*
Patricia L. Layfield
Inspector General

Date: February 3, 2021

Subject: Final Performance Audit Report – Administration of Payments Received Under the Help America Vote Act by the West Virginia Secretary of State (Assignment Number E-HP-WV-13-20)

The Office of Inspector General (OIG) engaged McBride, Lock & Associates, LLC (MLA), an independent certified public accounting firm, to audit the administration of payments received under the Help America Vote Act (HAVA) by the West Virginia Secretary of State (WVSOS). The audit scope covered the grant funds received and disbursed by the WVSOS, from June 29, 2018, through September 30, 2019. The \$3.6 million in funds paid to the WVSOS represented West Virginia’s share of the appropriation of \$380 million under the Consolidated Appropriations Act of 2018 (P.L. 115-151). WVSOS expended approximately \$3.8 million of the HAVA funds (including state matching funds and program income) during the period covered by the audit.

Results of Audit

Based on the audit procedures performed, MLA concluded that, except for the matters discussed below, the Office accounted for and expended the HAVA funds in accordance with applicable requirements, properly accounted for and controlled property purchased, and used the funds in a manner consistent with the budget plan for the period from June 29, 2018 through September 30, 2019. However, MLA noted the following exceptions:

1. The Office submitted financial reports for Election Security funds that did not agree to the underlying accounting records.

2. The Office's monitoring of subrecipients did not ensure that property records were maintained in compliance with Federal grant regulations promulgated by the Office of Management and Budget (2 CFR 200).

The Office generally agreed with the report's findings and recommendations. The EAC responded on January 6, 2021 and stated that they are reviewing the Office's planned actions.

We would appreciate being kept informed of the actions taken on our recommendations as we will track the status of their implementation. Please respond in writing concerning the status of your audit follow-up on the findings and recommendation included in this report by March 15, 2021. Your response should include information on actions taken or planned, targeted completion dates, and titles of officials responsible for implementation.

Evaluation of MLA's Audit Performance

To fulfill our responsibilities under Government Auditing Standards, the Office of Inspector General:

- Reviewed MLA's approach and planning of the audit;
- Evaluated the qualifications and independence of the auditors;
- Monitored the progress of the audit at key points;
- Reviewed MLA's audit report and selected work products, to ensure compliance with Government Auditing Standards; and
- Coordinated issuance of the audit report.

MLA is responsible for the attached auditor's report and the findings and conclusions expressed in the report. The work the EAC OIG performed in evaluating MLA's conduct of the audit was not sufficient to support an opinion on the effectiveness of internal control or compliance with laws and regulations, thus EAC OIG does not express any opinion on the internal controls or compliance of the WVSOS.

The Inspector General Act of 1978, as amended, requires semiannual reporting to Congress on all reports issued, actions taken to implement recommendations, and recommendations that have not been implemented. Therefore, we will report the issuance of this audit report in our next semiannual report to Congress. The distribution of this report is not restricted and copies are available for public inspection. Pursuant to the IG Empowerment Act of 2016, the EAC OIG will post this audit report on the OIG website within 3 days of its issuance to EAC management. The OIG will also post the report to Oversight.gov.

If you have any questions regarding this report, please call me at (202) 853-2760.

cc: Commissioner Benjamin W. Hovland, Chair
Commissioner Donald L. Palmer, Vice-Chair
Commissioner Thomas Hicks

Commissioner Christy McCormick
Chuck Flannery, Deputy Secretary & Chief of Staff, Office of the Secretary of State of West
Virginia

Attachment

McBRIDE, LOCK & ASSOCIATES, LLC

Certified Public Accountants

Established 1980

Performance Audit Report

**Administration of Election Security Payments Received Under the Help
America Vote Act by the West Virginia Secretary of State**

Prepared for

**The United States Election Assistance Commission (EAC)
Office of Inspector General**

By

McBride, Lock & Associates, LLC

January 2021

4151 N. Mulberry Drive, Suite 275 p. 816-221-4559
Kansas City, Missouri 64116 f. 816-221-4563

admin@mcbriodelock.com
www.mcbriodelock.com

Performance Audit Report
Administration of Election Security Payments Received Under the Help
America Vote Act by the West Virginia Secretary of State

TABLE OF CONTENTS

	<u>Page</u>
EXECUTIVE SUMMARY	1
BACKGROUND	2
AUDIT OBJECTIVES	3
SCOPE AND METHODOLOGY	3
AUDIT RESULTS	5
APPENDICES:	
Appendix A-1: Response of the West Virginia Secretary of State to the Draft Report	
Appendix A-2: Response of the U.S. Election Assistance Commission to the Draft Report	
Appendix B: Audit Scope and Methodology	
Appendix C: Expenditures by Budget Category and Program Category	
Appendix D: Monetary Impact as of September 30, 2019	

**U.S. Election Assistance Commission
Performance Audit Report
Administration of Election Security Payments Received Under the Help
America Vote Act by the West Virginia Secretary of State**

EXECUTIVE SUMMARY

McBride, Lock & Associates, LLC was engaged by the United States Election Assistance Commission (EAC) Office of the Inspector General to conduct a performance audit of the election security funds the West Virginia Secretary of State's Office (Office) received between June 29, 2018 and September 30, 2019. The objective of the audit was to determine whether the Office used payments authorized by Section 101 of the Help America Vote Act of 2002 (the HAVA) in accordance with HAVA and applicable requirements; properly accounted for and controlled the funds and property purchased with HAVA payments; and used the funds in a manner consistent with the budget plan provided to EAC.

In addition, the Commission requires states to comply with certain financial management requirements, specifically:

- Expend payments in accordance with Federal cost principles established by the Office of Management and Budget (OMB) – (2 CFR 200).
- Submit detailed annual financial reports on the use of Title I payments.
- Maintain documents and records subject to audit to determine whether payments were used in compliance with HAVA.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

Based on the audit procedures performed, except for the matters discussed below, we concluded that the Office generally accounted for and expended the Grant funds in accordance with the requirements mentioned above for the period from June 29, 2018 through September 30, 2019. The exceptions are as follows:

1. The Office submitted financial reports for Election Security funds that did not agree to the underlying accounting records for Federal Share of Expenditures and Total Federal Program Income Earned.
2. The Office's monitoring of subrecipients did not ensure that property records were maintained in compliance with 2 CFR 200. Four of five subrecipients selected for physical observation of equipment maintained property records that did not include all information

required by 2 CFR 200. All equipment selected from invoices for physical observation were determined to exist.

We have included in this report as Appendix A, the Secretary of State's written response to the draft report. Such response has not been subjected to the audit procedures and, accordingly, we do not provide any form of assurance on the appropriateness of the response or the effectiveness of the corrective actions described therein.

BACKGROUND

The Help America Vote Act of 2002 (HAVA) created the U.S. Election Assistance Commission (Commission) to assist States and insular areas (hereinafter referred to as States) with improving the administration of federal elections and to provide funds to States to help implement these improvements. The Commission administers grants to States authorized by HAVA under Title I, as follows:

- Title I, Section 101 payments are for activities such as complying with Title III of HAVA for uniform and nondiscriminatory election technology and administration requirements; improving the administration of elections for Federal office; educating voters; training election officials and poll workers; developing a state plan for requirements payments; improving, acquiring, leasing, modifying, or replacing voting systems and methods for casting and counting votes; improving the accessibility and quantity of polling places; and establishing toll-free telephone hotlines that voters may use.

The 2018 HAVA Election Security Grant also requires that states must:

- Provide matching funds equal to 5 percent of the total federal funds within two years of the award to be spent for activities for which Election Security Grants are made.
- Maintain all federal funds and state cash matching funds in the state election fund, as described in Section 104 (d) of HAVA, along with interest earned on the award's funds. States may also track eligible funds/activities from their state and local general operating budgets to meet the match obligations. State and local funds used for match must be different from funds used to meet Maintenance of Effort or state match associated with HAVA Requirement Payments.

The Awardee – The West Virginia Secretary of State

The HAVA funds were awarded to the West Virginia Secretary of State. The West Virginia Secretary of State Elections Division serves as the Chief Elections Officer of West Virginia and oversees the election process throughout the state along with the recording of official campaign financial records and candidate filings. The Secretary of State is a member of the State Election Commission, the Board of Public Works, and the State Armory Board.

Help America Vote Act State of West Virginia State Plan

The State of West Virginia's HAVA budget letter was prepared by the Secretary of State. The main objectives of the project funded by HAVA, as set forth in the budget letter, were to use the newly appropriated HAVA funds exclusively as grants or loans directly to local election officials to boost their purchasing power for elections systems and security. The funds were to be added to the current County Grant and Loan Fund.

County Grant and Loan Fund monies may be used by the counties for election equipment (up to 50% grant with a 50% local match), physical security (up to 85% grant with a 15% local match), cybersecurity (up to 85% grant with a 15% local match), and e-pollbooks (up to 85% grant with a 15% local match).

All County Grant and Loan Fund monies were spent by local jurisdictions. \$3,275,178 of the funds were spent on voting equipment, \$125,845 was spent on cyber security, \$129,512 was spent on e-pollbooks and \$74,926 was spent on physical security.

AUDIT OBJECTIVES

The objectives of our audit were to determine whether the Office:

1. Used funds for authorized purposes in accordance with Section 101 of HAVA and other applicable requirements;
2. Properly accounted for and controlled property purchased with HAVA payments; and
3. Used the funds in a manner consistent with the budget plan provided to EAC.

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

- Expend payments in accordance with Federal cost principles established by the Office of Management and Budget (OMB) – (2 CFR 200).
- Submit detailed annual financial reports on the use of Title I payments.
- Maintain documents and records subject to audit to determine whether payments were used in compliance with HAVA.

SCOPE AND METHODOLOGY

We audited the Grant funds received and disbursed by the Office, from June 29, 2018 through September 30, 2019. These funds are related to the appropriation of \$380 million under the

Consolidated Appropriations Act (CAA), 2018 (P.L. 115-151). The scope of activity audited is shown in the following table:

Description	Election Security Funds
Funds Received from EAC	\$ 3,611,943
State Matching Funds	180,597
Program Income	<u>32,613</u>
Total Funds	\$ 3,825,153
Less Disbursements	<u>(3,786,058)</u>
Fund Balance	<u><u>\$ 39,095</u></u>

The Office’s expenditures detailed by budget and program category are included as Appendix C.

In planning and performing our audit, we identified the following internal control components and underlying internal control principles as significant to the audit objective:

Objective	Component	Principle
1	Control Activities	Selects and develops control activities Selects and develops general controls over technology Deploys through policies and procedures
	Information and Communication	Uses Relevant Information Communicates Internally
2	Control Activities	Selects and develops control activities Selects and develops general controls over technology Deploys through policies and procedures
	Information and Communication	Communicates Externally
3	Control Activities	Selects and develops control activities Selects and develops general controls over technology Deploys through policies and procedures

We assessed the design, implementation, and operating effectiveness of these internal controls and identified deficiencies that we believe could affect the Office’s ability to use funds for authorized purposes, and properly account for and control property. The internal control deficiencies we found are discussed in the Audit Results section of this report.

Additionally, for the components and principles which we determined to be significant, we assessed the internal controls and compliance with laws and regulations necessary to satisfy the audit objective.

However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

AUDIT RESULTS

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

Based on the audit procedures performed, except for the matters discussed below, we concluded that the Office accounted for and expended the HAVA funds in accordance with the requirements mentioned above, properly accounted for and controlled property purchased, and used the funds in a manner consistent with the budget plan for the period from June 29, 2018 through September 30, 2019. The exceptions to applicable compliance requirements are described below.

Finding No. 1 – Financial Reporting of Federal Share of Expenditures and Program Income

The Office submitted financial reports for Election Security funds that did not agree to the underlying accounting records.

The Office's latest Federal Financial Report (FFR) submission of the Election Security grant funds was for the period ending September 30, 2019. The amount of federal expenditures and federal program income did not agree to the accounting records. The discrepancies noted are as follows:

	FFR Reported	Accounting Records	Variance
Federal Share of Expenditures	\$ 3,587,122	\$ 3,605,461	\$ 18,339
Federal Program Income	40,496	32,613	(7,883)

The terms and conditions of the Election Security grant awards require the submission of an accurate and complete Federal Form 425 (Federal Financial Report) which reflect the uses of award funds and the interest and program income generated from those funds. HAVA Title IX, Section 902. AUDITS AND REPAYMENT OF FUNDS, Part (a) – Recordkeeping Requirement states, “Each recipient of a grant or other payment made under this Act shall keep such records with respect to the payment as are consistent with sound accounting principles, including records which fully disclose the amount and disposition by such recipient of funds, the total cost of the project or undertaking for which such funds are used, and the amount of that portion of the cost of the project or undertaking supplied by other sources, and such other records as will facilitate an effective audit.”

The errors were caused by the Office miscalculating the remaining balance of the prior HAVA funds and the ending balance of the Election Fund at September 30, 2019.

Proper reporting of all grant activity ensures that the funds are tracked and spent in accordance with federal regulations.

Recommendation

We recommend that the EAC review and resolve the following recommendations that the Office:

1. Perform a reconciliation of the grant activity for the Election Security funds and ensure that all expenditures and program income earned are fully disclosed.
2. Prepare and submit a revised financial report to the EAC for Election Security funds and the prior HAVA fund activities as of September 30, 2019.

Secretary of State Response:

In response to the errors in miscalculation on the 2019 Election Security Grants FFR, the Secretary of State's Office has performed a reconciliation of the grant activity to ensure all expenditures and program income earned are fully disclosed. A revised financial report is attached with this letter.

Auditor's Response:

We have reviewed the revised Federal Financial Report provided by the Office and noted that the amounts reported are in agreement with the underlying accounting records.

Finding No. 2 – Subrecipient Monitoring

The Office's monitoring of subrecipients did not ensure that property records were maintained in compliance with 2 CFR 200. Five out of 27 subrecipients were randomly selected for physical observation of equipment. The five subrecipients were the counties of Boone, Cabell, Kanawha, Lincoln and Logan. These five counties represented \$1,380,171 of the reported voting equipment purchases of \$3,275,178. The property records for four of the counties (Boone, Cabell, Lincoln and Logan) did not include all information required by 2 CFR 200. Total voting equipment purchased by these four counties was \$1,356,702. Voting equipment purchased with \$293,455 of election security funds was selected from the five counties for observation and was determined to exist.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) at 2 CFR 200.331 (d) states that all pass-through entities must: "Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved." Further, the subaward agreement executed with each county stated, "for equipment purchases over \$5,000, 2 CFR 200.310 (regarding insurance generally) and particularly 2 CFR 200.[3]13 provide requirements for the title, usage, management and maintenance of that equipment, including a physical inventory."

The Office did not perform activity monitoring sufficient to ensure that subrecipients were maintaining property records in compliance with Federal statutes and the terms and conditions of the subaward. Due to this, Boone, Cabell, Lincoln and Logan counties' property records were limited to a description of the property, the serial number, and the location.

Proper monitoring of property purchased by subrecipients with federal funds ensures that equipment is being used and disposed of in accordance with federal regulations.

Recommendation

3. We recommend that the EAC address and resolve the following recommendation that the Office implement procedures to ensure that all subrecipients are properly monitored and all property purchased with federal funds is placed on a compliant property record.

Secretary of State Response:

In response to proper monitoring of property purchased by subrecipients, in January 2021 the Secretary of State will retrain county clerks on entering HAVA inventory in the Statewide Voter Registration System to ensure that it is in a centralized location. The county clerks will receive a follow-up survey to confirm that all of their HAVA inventory has been entered correctly into the system. Finally, they will be asked to confirm that the list with all required information will be the list that they present in any future audits.

Auditor's Response:

The proposed corrective actions, if implemented, would be sufficient to correct the finding.

We provided a draft of our report to the appropriate individuals of the Office of the West Virginia Secretary of State. We considered any comments received prior to finalizing this report.

The Office responded on January 4, 2021 and generally agreed with the report's findings and recommendations. The EAC responded on January 6, 2021 and stated that they are reviewing the Office's planned actions. The Office's complete response is included as Appendix A-1 and the EAC's complete response as Appendix A-2.

McBride, Lock & Associates, LLC performed the related audit procedures between December 6, 2019 and January 4, 2021.

(Original Signed by McBride, Lock & Associates, LLC)

McBride, Lock & Associates, LLC
Kansas City, Missouri
January 4, 2021

Appendix A-1

Response of the West Virginia Secretary of State to the Draft Report



Office of the Secretary of State
State Capitol
Charleston, West Virginia 25305

Mac Warner
Secretary of State
State of West Virginia

Telephone: (304) 558-6000
Toll Free: 1-866-SOS-VOTE
Fax: (304) 558-0900
www.wvsos.gov

Via Electronic Transmission

January 4, 2021

Patricia L. Layfield, CPA, CIA, CISA
Inspector General
U.S. Election Assistance Commission
633 3rd Street, NW, Suite 200
Washington, DC 20001

Dear Ms. Layfield,

In response to the errors in miscalculation on the 2019 Election Security Grants FFR, the Secretary of State's Office has performed a reconciliation of the grant activity to ensure all expenditures and program income earned are fully disclosed. A revised financial report is attached with this letter.

In response to proper monitoring of property purchased by subrecipients, in January 2021 the Secretary of State will retrain county clerks on entering HAVA inventory in the Statewide Voter Registration System to ensure that it is in a centralized location. The county clerks will receive a follow-up survey to confirm that all of their HAVA inventory has been entered correctly into the system. Finally, they will be asked to confirm that the list with all required information will be the list that they present in any future audits.

Sincerely,

A handwritten signature in blue ink that reads "Brittany Westfall".

Brittany Westfall, Director of Elections

Appendix A-2

**Response of the
U.S. Election Assistance Commission
to the Draft Report**



U.S. ELECTION ASSISTANCE COMMISSION
633 3rd Street, NW Suite 200
Washington, DC 20001

TO: Patricia Layfield
Inspector General

FROM: Mona Harrington
Executive Director
Mona Harrington

DATE: January 6, 2021

RE: Response to the Draft Performance Audit Report, *Administration of Payments Received under the Help America Vote Act by the West Virginia Secretary of State*

Thank you for the opportunity to respond to the draft performance audit report of EAC's grant funds to West Virginia.

We appreciate the auditor's findings and recommendations and are reviewing the West Virginia Secretary of State's office planned actions. The state submitted a revised Federal financial Report (FFR) to correct the miscalculation errors and plans to retrain county staff on entering inventory data into their statewide system. With these actions, the findings in the draft report will be addressed and EAC can provide its management decision to the OIG soon after the audit report is issued as final.

AUDIT SCOPE AND METHODOLOGY

Our audit methodology included:

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

As part of our audit, we gained an overall understanding of the internal control environment at the Office. Based on this understanding, we identified certain internal controls that we considered to be significant (or key controls) to achieving each objective. All components of internal control are relevant, but not all may be significant. Significance is defined as the relative importance of a matter within the context in which it is being considered, and is a matter of professional judgment. We made the following determination as to the significance of the underlying internal control principles:

	Objective		
	1	2	3
Control Environment			
1. Demonstrates Commitment to integrity and ethical values	No	No	No
2. Exercises oversight responsibility	No	No	No
3. Establishes structure, authority, and responsibility	No	No	No
4. Demonstrates commitment to competence	No	No	No
5. Enforces accountability.	No	No	No
Risk Assessment			
6. Specifies suitable objectives	No	No	No
7. Identifies and analyzes risk	No	No	No
8. Assesses fraud risk	No	No	No
9. Identifies and analyzes significant change	No	No	No
Control Activities			
10. Selects and develops control activities	Yes	Yes	Yes
11. Selects and develops general controls over technology	Yes	Yes	Yes
12. Deploys through policies and procedures	Yes	Yes	Yes
Information and Communication			
13. Uses relevant information	Yes	No	No
14. Communicates internally	Yes	No	No
15. Communicates externally	No	Yes	No
Monitoring			
16. Conducts ongoing and/or separate evaluations	No	No	No
17. Evaluates and communicates deficiencies	No	No	No

The significance was determined as follows:

Objective 1: Control Activities and its underlying principles were deemed to be significant to our determination of the awardee's compliance with the objective. The Control Activities component includes the design and implementation of specific tasks performed by individuals within the entity to fulfill their duties and responsibilities and to respond to identified risks. These principles address the design and implementation of activities related to management review, segregation of duties (including restriction of access with the information system), and documentation of internal controls and transactions. We determined these principles to be the most significant to the state's proper use of funds and compliance with award requirements.

The Information and Communication principles of Use Relevant Information and Communicate Internally were deemed to be significant to our determination of the awardee's compliance with the FFR reporting portion of this objective. These principles address the quality of the information and the internal communication processes used to compile the data necessary to meet the state's reporting objectives.

Objective 2: Control Activities and its underlying principles were deemed to be significant to our determination of the awardee's compliance with the objective. The Control Activities component includes the design and implementation of specific tasks performed by individuals within the entity to fulfill their duties and responsibilities and to respond to identified risks. These principles address the design and implementation of activities related to management review, segregation of duties (including restriction of access with the information system), and documentation of internal controls and transactions. We determined these principles to be the most significant to the state's proper accounting and control over equipment purchased with HAVA funds.

The Information and Communication principle of Communicate Externally was deemed to be significant to our determination of the awardee's compliance with the objective because the state communicated with and relied on information from the counties as to where the equipment is located as part of the control system for accounting and controlling equipment purchased with HAVA funds.

Objective 3: Control Activities and its underlying principles were deemed to be significant to our determination of the awardee's compliance with the objective. The Control Activities component includes the design and implementation of specific tasks performed by individuals within the entity to fulfill their duties and responsibilities and to respond to identified risks. These principles address the design and implementation of activities related to management review, segregation of duties (including restriction of access with the information system), and documentation of internal controls and transactions. We determined these principles to be the most significant to the state's use of funds in a manner consistent with the plans provided to EAC.

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

- Interviewed appropriate Office employees about the organization and operations of the HAVA program.
- Reviewed prior single audit reports and other reviews related to the State's financial management systems and the HAVA program for the period under review.
- Reviewed policies, procedures and regulations for the Office management and accounting systems as they relate to the administration of the HAVA program.
- Tested major subaward purchases and the supporting documentation.
- Tested randomly sampled subaward payments made with HAVA funds.
- Evaluated compliance with the requirements for accumulating financial information reported to the Commission on the financial status reports and progress reports, accounting for property, purchasing HAVA related goods and services, and using funds in a manner consistent with the budget plan provided to EAC.
- Verified the establishment and maintenance of an election fund.
- Observed the physical security/safeguards of selected equipment purchased with HAVA funds and ensure compliance with federal regulation.
- Verified whether the matching requirement was met and, if so, that matching expenditures met the prescribed criteria and allowability requirements of HAVA.
- Verified program income was properly accounted for and not remitted to the State's general fund.

**EXPENDITURES BY BUDGET CATEGORY AND PROGRAM CATEGORY
JUNE 29, 2018 TO SEPTEMBER 30, 2019**

Budget Categories	Program Categories						Total
	Voting Equipment	Election Auditing	Voter Registration Systems	Cyber Security	Communications	Other - HAVA Grant and Loan Board Distribution	
Personnel (Including Fringe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	-	-	-	-
Subgrants	-	-	-	-	-	3,605,461	3,605,461
Training	-	-	-	-	-	-	-
All Other Costs	-	-	-	-	-	-	-
Total Direct Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,605,461	\$ 3,605,461
Indirect Costs (if applied)	-	-	-	-	-	-	-
Total Federal Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,605,461	\$ 3,605,461
Non-Federal Match	-	-	162,000	-	-	18,597	180,597
Total Program Expenditures	\$ -	\$ -	\$ 162,000	\$ -	\$ -	\$ 3,624,058	\$ 3,786,058

Subgrant Spending By Program Categories

County	Subgrant Spending By Program Categories							Total
	Voting Equipment	Election Auditing	Voter Registration Systems	Cyber Security	Communications	Other - E- Pollbooks	Other - Physical Security	
BARBOUR	\$ 110,000	\$ -	\$ -	\$ 7,578	\$ -	\$ -	\$ -	\$ 117,578
BOONE	213,021	-	-	-	-	-	-	213,021
BRAXTON	-	-	-	5,368	-	-	-	5,368
CABELL	667,724	-	-	-	-	-	-	667,724
CLAY	-	-	-	7,544	-	-	-	7,544
DODDRIDGE	112,196	-	-	18,819	-	-	-	131,015
FAYETTE	38,512	-	-	-	-	-	14,037	52,549
GRANT	106,473	-	-	6,834	-	-	-	113,307
GREENBRIER	-	-	-	17,918	-	39,994	-	57,912
HAMPSHIRE	158,273	-	-	36,869	-	-	-	195,142
HANCOCK	229,137	-	-	4,282	-	-	1,554	234,973
HARDY	-	-	-	4,608	-	-	-	4,608
HARRISON	59,386	-	-	-	-	-	-	59,386
JACKSON	302,911	-	-	-	-	-	13,815	316,726
JEFFERSON	1,312	-	-	2,361	-	42,661	374	46,708
KANAWHA	23,469	-	-	-	-	-	16,057	39,526
LINCOLN	207,056	-	-	-	-	-	2,460	209,516
LOGAN	268,901	-	-	-	-	-	-	268,901
MARION	-	-	-	-	-	6,120	-	6,120
MERCER	-	-	-	-	-	-	22,640	22,640
MINERAL	-	-	-	7,578	-	-	3,989	11,567
MINGO	281,473	-	-	-	-	-	-	281,473
MONROE	146,291	-	-	-	-	-	-	146,291
NICHOLAS	130,000	-	-	-	-	-	-	130,000
OHIO	-	-	-	-	-	40,737	-	40,737
PENDLETON	109,294	-	-	6,086	-	-	-	115,380
POCAHONTAS	109,749	-	-	-	-	-	-	109,749
Total Direct Costs	\$ 3,275,178	\$ -	\$ -	\$ 125,845	\$ -	\$ 129,512	\$ 74,926	\$ 3,605,461
Indirect Costs (if applied)	-	-	-	-	-	-	-	-
Total Federal Expenditures	\$ 3,275,178	\$ -	\$ -	\$ 125,845	\$ -	\$ 129,512	\$ 74,926	\$ 3,605,461

MONETARY IMPACT AS OF SEPTEMBER 30, 2019

Description	Questioned Costs	Unsupported Costs	Additional Funds for Program
None	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

OIG's Mission

Prevent fraud, waste, and abuse; promote economy and efficiency in EAC programs; and support the mission of the EAC by reporting on current performance and accountability and by fostering sound program management to help ensure effective government operations.

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