

OFFICE OF INSPECTOR GENERAL

U.S. Election Assistance Commission

AUDIT OF THE HELP AMERICA VOTE ACT GRANTS AWARDED TO THE STATE OF OHIO

Report No. G22OH0013-22-02
August 9, 2022



HIGHLIGHTS

AUDIT OF THE HELP AMERICA VOTE ACT GRANTS AWARDED TO THE STATE OF OHIO

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What OIG Audited

The Office of Inspector General, through the independent public accounting firm of McBride, Lock & Associates, LLC, audited funds received by the State of Ohio under the Help America Vote Act (HAVA), including state matching funds and interest earned, totaling \$45.2 million. This included Election Security and Coronavirus Aid, Relief, and Economic Security (CARES) Act grants.

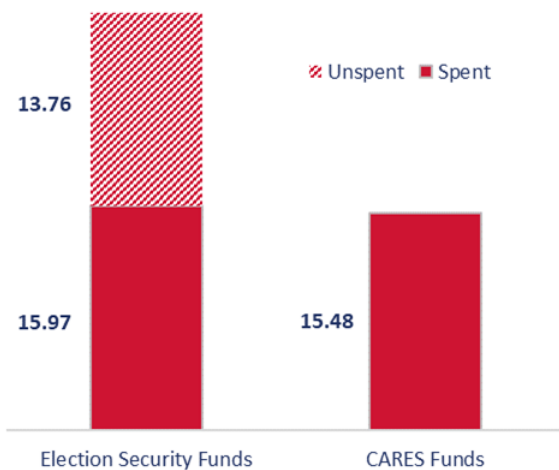
What OIG Found

The Office of Inspector General found that the Ohio Secretary of State accounted for HAVA funds in accordance with applicable requirements, properly accounted for and controlled property purchased with HAVA payments, and used the funds in a manner consistent with the informational plans that they had submitted.

What OIG Recommended

The audit did not identify any findings. Therefore, the Office of Inspector General made no recommendations.

Amounts Audited (Millions \$)



The **objectives** of the audit were to determine whether the State of Ohio:

- (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 the HAVA payments; and
- (3) used funds in a manner consistent with the informational plans provided to EAC.



OFFICE OF INSPECTOR GENERAL

U.S. Election Assistance Commission

DATE: August 9, 2022

TO: U.S. Election Assistance Commission, Interim Executive Director, Mark Robbins

FROM: U.S. Election Assistance Commission, Inspector General, Brianna Schletz

SUBJECT: Audit of the Help America Vote Act Grants Awarded to the State of Ohio (Report No. G22OH0013-22-02)

This memorandum transmits the final report on Help America Vote Act grants awarded to the state of Ohio. The Office of Inspector General contracted McBride, Lock & Associates, LLC, an independent certified public accounting firm, to conduct the audit. The contract required that the audit be performed in accordance with U.S. generally accepted government auditing standards. We monitored the firm's work to ensure that it adhered to those standards.

The report does not contain any recommendations.

We appreciate the assistance you and your staff provided to us during this audit.

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

McBRIDE, LOCK & ASSOCIATES, LLC

Certified Public Accountants

Established 1980

Performance Audit Report

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

Prepared for

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

By

McBride, Lock & Associates, LLC

July 2022

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 Payments Received Under the Help America Vote Act by
the Ohio Secretary of State**

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**U.S. Election Assistance Commission
Performance Audit Report
Administration of Payments Received Under the Help America Vote Act by
the Ohio 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 of the administration of payments received under the Help America Vote Act (HAVA or the Act) by the Ohio Secretary of State's Office (Office). The payments received by the Office are identified as Election Security and the CARES Act. The scope of the audit includes: Election Security administration from inception on June 29, 2018 through September 30, 2020; CARES Act administration from inception on April 17, 2020 through December 31, 2020, including matching fund expenditures made after December 31, 2020. 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, we concluded that the Office accounted for and expended the Grant funds in accordance with the requirements mentioned above and for the periods mentioned above. Therefore, there are no findings or recommendations.

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 HAVA Election Security and CARES Act grants also require that states must:

- Maintain funds in a state election fund (as described in Section 104 (d) of HAVA).
- Expend payments in accordance with Federal cost principles established by the Office of Management and Budget (OMB) – (2 C.F.R. § 200).
- Submit detailed annual financial reports on the use of Title I payments. Reports must include a summary of expenditures aligned with budget categories in the grantee’s plan, a list of equipment obtained with the funds, and a description of how the funded activities met the goals of the plan.
- Provide matching funds of the Federal funds within a period stipulated by the award to be documented on the annual SF-425 submission
- Maintain documents and records subject to audit to determine whether payments were used in compliance with HAVA.

The Awardee – The Ohio Secretary of State

The HAVA funds were awarded to the Ohio Office of the Secretary of State. The Secretary of State serves as the chief election officer in the state of Ohio, which includes oversight of campaign finance for statewide and legislative candidates, verifying initiatives and referenda for the ballot, and certifying the official results of each election. A statewide or legislative election is scheduled for every even-numbered year unless a special election is required.

Help America Vote Act State of Ohio State Plans

The Ohio Secretary of State’s HAVA budget narratives were prepared by the Secretary of State.

Election Security 2018 and 2020

The main objectives of the 2018 project funded by HAVA, as set forth in the budget letter, were for county boards of elections to make high security upgrades to enhance overall election security and protect information technology systems and to provide the redundancy required for a strong

election system infrastructure. All county boards of elections were awarded a block grant to assist with the implementation of high security upgrades. A Security Information and Event Management system was to be implemented at the Secretary of State's Office along with monitoring support services. Several security improvements and technology enhancements were planned for the Statewide Voter Registration System Database. Additional funds for cyber security were to be made as sub-grants to the counties.

The main objective of the 2020 project funded by HAVA, as set forth in the budget letter, was to build upon the work currently underway to make high security upgrades a priority. All county boards of elections were awarded a block grant to assist in compliance with security directives, including continued compliance with the Elections Infrastructure Security Assessment high priority requirements and mitigation of physical security vulnerabilities identified by Department of Homeland Security physical security assessment. Each county boards of elections received grant funding to provide individuals with disabilities the same opportunity for access and inclusion in the electoral process. The Secretary of State's Office provided Security Information and Event Management system and security monitoring support services to all county boards of elections through December 31, 2022. This project provided for cybersecurity experts who assisted the county board of elections with IT support needs to promote best practices that further enhance and improve the cybersecurity baseline of the election security system.

CARES Act

The objectives of the 2020 CARES Act project funded by HAVA, as set forth in the budget letter, was to use the funds to prevent, prepare for, and respond to coronavirus domestically or internationally, for the 2020 Federal election cycle. Funds were to be utilized to supplement state funding to implement the requirements of legislation, including reimbursement to the county boards of elections for eligible costs. Eligible costs included but were not limited to: vote by mail printing, postage, and equipment; secure receptacles for the return of ballots; temporary elections staffing; cleaning supplies; and protective masks and equipment.

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 informational plans 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 Election Security grant funds received and disbursed by the Office from June 29, 2018 through September 30, 2020. These funds are related to the appropriation of \$380 million under the Consolidated Appropriations Act (CAA), 2018 (P.L. 115-151) and \$425 million under the CAA, 2020 (P.L. 115-141). We audited the CARES Act grant funds received and disbursed by the Office from April 17, 2020 through December 31, 2020. These funds are related to the \$400 million authorized by the U.S. Congress under the Coronavirus Aid, Relief and Economic Security Act (P.L. 116-136). The scope of activity audited is shown in the following table:

Description	Election Security Funds	CARES Act Funds
Funds Received from EAC	\$ 25,907,133	\$ 12,861,311
State Matching Funds	3,353,523	2,572,262
Program Income	468,849	41,808
Total Funds	\$ 29,729,505	\$ 15,475,381
Less Disbursements	(15,972,017)	(15,475,381)
Fund Balance	\$ 13,757,488	\$ -

Program income in the above table consists entirely of interest earned on the federal funds as reported in the program income section of the federal financial reports.

The Office’s Election Security expenditures detailed by budget and program category are included as Appendix C-1. The Office’s CARES Act expenditures detailed by cost category are included as Appendix C-2.

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. There were no internal control deficiencies found.

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, we concluded that the Office accounted for HAVA funds in accordance with the requirements mentioned above, properly accounted for and controlled property purchased with HAVA payments, and used the funds in a manner consistent with informational plans submitted during the audit period. Therefore, there are no findings or recommendations.

The EAC responded on July 26, 2022. The EAC’s response is included as Appendix A.

McBride, Lock & Associates, LLC performed the related audit procedures between July 20, 2021 and July 8, 2022.

A handwritten signature in blue ink that reads "McBride, Lock & Associates, LLC". The signature is written in a cursive, flowing style.

McBride, Lock & Associates, LLC
Kansas City, Missouri
July 8, 2022

APPENDIX A

**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: Brianna Schletz, Inspector General

FROM: Kinza Ghaznavi
Grants Manager
Kinza Ghaznavi

DATE: July 26, 2022

RE: Response to Draft Audit Report of Help America Vote Act Grants
Awarded to the State of Ohio, OIG Report G22OH0013-22-01

Thank you for the opportunity to comment on the audit of EAC's grants to the Ohio Office of the Secretary of State. We are pleased to note there were no findings in the audit report. We appreciate the working relationship we have with your office and will work with you to identify and share best practices resulting from conducting grant audits.

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 federal financial reporting portion of this objective. These principles address the relevance 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 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 purchases and the supporting documentation.
- Tested randomly sampled 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 and interest income were properly accounted for and not remitted to the State's general fund.

**ELECTION SECURITY EXPENDITURES BY BUDGET CATEGORY AND PROGRAM CATEGORY
JUNE 29, 2018 TO SEPTEMBER 30, 2020**

Budget Categories	Program Categories						Total
	Voting Equipment	Election Auditing	Voter Registration Systems	Cyber Security	Communications	Other	
Personnel (Including Fringe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	-	-	-	613,913	-	-	613,913
Subgrants	-	-	-	6,420,601	-	1,932,193	8,352,794
Training	-	-	-	83,954	-	-	83,954
All Other Costs	-	-	719,149	2,804,782	-	43,902	3,567,833
Total Direct Costs	\$ -	\$ -	\$ 719,149	\$ 9,923,250	\$ -	\$ 1,976,095	\$ 12,618,494
Indirect Costs (if applied)	-	-	-	-	-	-	-
Total Federal Expenditures	\$ -	\$ -	\$ 719,149	\$ 9,923,250	\$ -	\$ 1,976,095	\$ 12,618,494
Non-Federal Match	-	-	271,828	368,644	-	2,713,051	3,353,523
Total Program Expenditures	\$ -	\$ -	\$ 990,977	\$ 10,291,894	\$ -	\$ 4,689,146	\$ 15,972,017

Subgrant Spending By Program Categories

County	Voter						Total
	Voting Equipment	Election Auditing	Registration Systems	Cyber Security	Communications	Other	
Adams	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 19,218	\$ 94,218
Allen	-	-	-	75,000	-	20,000	95,000
Ashland	-	-	-	75,000	-	17,454	92,454
Ashtabula	-	-	-	75,000	-	20,500	95,500
Athens	-	-	-	75,000	-	21,000	96,000
Auglaize	-	-	-	75,000	-	27,500	102,500
Belmont	-	-	-	75,000	-	24,000	99,000
Brown	-	-	-	75,000	-	18,685	93,685
Butler	-	-	-	75,000	-	15,000	90,000
Carroll	-	-	-	75,000	-	31,875	106,875
Champaign	-	-	-	75,000	-	21,000	96,000
Clark	-	-	-	75,000	-	44,125	119,125
Clermont	-	-	-	75,000	-	22,500	97,500
Clinton	-	-	-	75,000	-	29,525	104,525
Columbiana	-	-	-	75,000	-	16,705	91,705
Coshocton	-	-	-	75,000	-	31,875	106,875
Crawford	-	-	-	75,000	-	17,698	92,698
Cuyahoga	-	-	-	75,000	-	39,500	114,500
Darke	-	-	-	75,000	-	21,000	96,000
Defiance	-	-	-	75,000	-	17,500	92,500
Delaware	-	-	-	75,000	-	23,000	98,000
Erie	-	-	-	75,000	-	20,201	95,201
Fairfield	-	-	-	75,000	-	23,000	98,000
Fayette	-	-	-	75,000	-	20,000	95,000
Franklin	-	-	-	75,000	-	23,000	98,000

Subgrant Spending By Program Categories (Cont'd)

County	Voter						Total
	Voting Equipment	Election Auditing	Registration Systems	Cyber Security	Communications	Other	
Fulton	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 21,765	\$ 96,765
Gallia	-	-	-	75,000	-	21,000	96,000
Geauga	-	-	-	75,000	-	21,000	96,000
Greene	-	-	-	75,000	-	23,000	98,000
Guernsey	-	-	-	75,000	-	17,800	92,800
Hamilton	-	-	-	75,000	-	23,000	98,000
Hancock	-	-	-	75,000	-	21,000	96,000
Hardin	-	-	-	75,000	-	21,000	96,000
Harrison	-	-	-	75,000	-	22,750	97,750
Henry	-	-	-	75,000	-	15,000	90,000
Highland	-	-	-	75,000	-	19,500	94,500
Hocking	-	-	-	55,000	-	15,000	70,000
Holmes	-	-	-	75,000	-	23,000	98,000
Huron	-	-	-	75,000	-	16,911	91,911
Jackson	-	-	-	75,000	-	19,467	94,467
Jefferson	-	-	-	75,000	-	21,000	96,000
Knox	-	-	-	75,000	-	21,000	96,000
Lake	-	-	-	75,000	-	45,000	120,000
Lawrence	-	-	-	75,000	-	21,094	96,094
Licking	-	-	-	75,000	-	31,875	106,875
Logan	-	-	-	75,000	-	21,000	96,000
Lorain	-	-	-	75,000	-	23,000	98,000
Lucas	-	-	-	75,000	-	22,800	97,800
Madison	-	-	-	75,000	-	21,000	96,000
Mahoning	-	-	-	75,000	-	23,000	98,000

Subgrant Spending By Program Categories (Cont'd)

County	Voter						Total
	Voting Equipment	Election Auditing	Registration Systems	Cyber Security	Communications	Other	
Marion	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 21,000	\$ 96,000
Medina	-	-	-	75,000	-	23,000	98,000
Meigs	-	-	-	75,000	-	23,000	98,000
Mercer	-	-	-	75,000	-	21,000	96,000
Miami	-	-	-	55,000	-	15,000	70,000
Monroe	-	-	-	75,000	-	21,000	96,000
Montgomery	-	-	-	75,000	-	23,000	98,000
Morgan	-	-	-	75,000	-	21,000	96,000
Morrow	-	-	-	75,000	-	17,698	92,698
Muskingum	-	-	-	75,000	-	22,500	97,500
Noble	-	-	-	75,000	-	21,000	96,000
Ottawa	-	-	-	75,000	-	17,300	92,300
Paulding	-	-	-	75,000	-	21,000	96,000
Perry	-	-	-	75,000	-	22,300	97,300
Pickaway	-	-	-	75,000	-	21,000	96,000
Pike	-	-	-	75,000	-	19,477	94,477
Portage	-	-	-	75,000	-	43,750	118,750
Preble	-	-	-	75,000	-	21,000	96,000
Putnam	-	-	-	75,000	-	21,000	96,000
Richland	-	-	-	75,000	-	17,674	92,674
Ross	-	-	-	75,000	-	21,500	96,500
Sandusky	-	-	-	75,000	-	15,000	90,000
Scioto	-	-	-	75,000	-	22,500	97,500
Seneca	-	-	-	75,000	-	21,200	96,200
Shelby	-	-	-	75,000	-	21,930	96,930

Subgrant Spending By Program Categories (Cont'd)

County	Voter						Total
	Voting Equipment	Election Auditing	Registration Systems	Cyber Security	Communications	Other	
Stark	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 18,711	\$ 93,711
Summit	-	-	-	75,000	-	23,000	98,000
Trumbull	-	-	-	75,000	-	17,500	92,500
Tuscarawas	-	-	-	75,000	-	15,000	90,000
Union	-	-	-	75,000	-	25,060	100,060
Van Wert	-	-	-	75,000	-	21,000	96,000
Vinton	-	-	-	75,000	-	17,747	92,747
Warren	-	-	-	75,000	-	23,000	98,000
Washington	-	-	-	75,000	-	17,500	92,500
Wayne	-	-	-	75,000	-	15,000	90,000
Williams	-	-	-	75,000	-	21,930	96,930
Wood	-	-	-	55,000	-	22,095	77,095
Wyandot	-	-	-	75,000	-	21,000	96,000
Total Direct Costs	\$ -	\$ -	\$ -	\$ 6,540,000	\$ -	\$ 1,932,193	\$ 8,472,193
Indirect Costs (if applied)	-	-	-	-	-	-	-
Total Federal Expenditures	\$ -	\$ -	\$ -	\$ 6,540,000	\$ -	\$ 1,932,193	\$ 8,472,193

Note: Difference between subgrant detailed spending and subgrant spending of \$8,352,794 in previous table is due to grant repayments of \$119,399.

**CARES ACT EXPENDITURES BY COST CATEGORY
APRIL 17, 2020 TO DECEMBER 31, 2020**

Cost Category	Expenditure Type		Total
	Federal	Match	
Contractual Staffing	\$ 30,681	\$ -	\$ 30,681
Security and Training	7,173	-	7,173
Communications	1,794,863	1,692,262	3,487,125
Supplies	55,098	-	55,098
Subgrants	11,015,304	880,000	11,895,304
Total CARES Expenditures	<u>\$ 12,903,119</u>	<u>\$ 2,572,262</u>	<u>\$ 15,475,381</u>

MONETARY IMPACT AS OF SEPTEMBER 30, 2020 FOR ELECTION SECURITY AND AS OF DECEMBER 31, 2020 FOR CARES ACT GRANT

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



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U.S. Election Assistance Commission
Office of Inspector General
633 3rd Street, NW, Second Floor
Washington, DC 20001

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