

OFFICE OF INSPECTOR GENERAL

U.S. Election Assistance Commission

AUDIT OF THE ADMINISTRATION OF HELP AMERICA VOTE ACT GRANTS AWARDED TO THE STATE OF IOWA

Report No. G23IA0030-24-11
August 1, 2024



HIGHLIGHTS

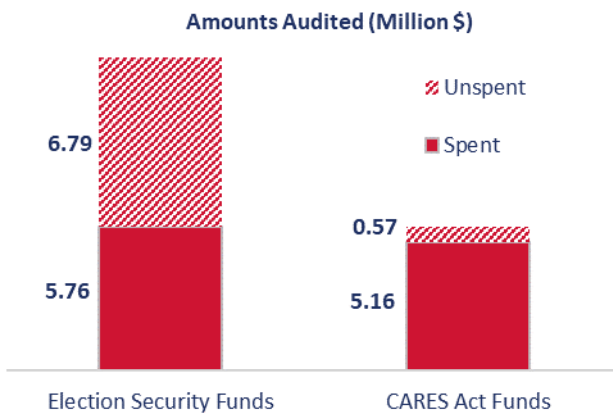
AUDIT OF THE HELP AMERICA VOTE ACT GRANTS AWARDED TO THE STATE OF IOWA

Report No. G23IA0030-24-11

August 1, 2024

What Was Audited

The independent public accounting firm of Brown & Company CPAs and Management Consultants, PLLC, under contract with the Office of Inspector General, audited Help America Vote Act (HAVA) grants administered by the Iowa Secretary of State, totaling \$18.28 million. This included federal funds, state matching funds, and interest earned on the Election Security and Coronavirus Aid, Relief, and Economic Security (CARES) Act grants.



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

- (1) used funds for authorized purposes in accordance with the applicable sections of HAVA and other applicable requirements;
- (2) properly accounted for and controlled property purchased with HAVA payments; and
- (3) used funds in a manner consistent with the informational plans provided to EAC.

The audit also determined if proper closeout procedures were followed for the CARES Act funds.

What Was Found

The audit found that the Iowa Secretary of State accounted for HAVA funds in accordance with applicable requirements; properly accounted for and controlled property purchased; used the funds in a manner consistent with informational plans provided to EAC; and followed proper procedures to close out the CARES Act grant.

What Was Recommended

The audit did not identify any findings. Therefore, no recommendations were made.



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

DATE: August 1, 2024

TO: U.S. Election Assistance Commission, Executive Director, Brianna Schletz

FROM: U.S. Election Assistance Commission, Acting Inspector General, Sarah Dreyer

SUBJECT: Audit of the Administration of Help America Vote Act Grants Awarded to the State of Iowa (Report No. G23IA0030-24-11)

This memorandum transmits the final report on Help America Vote Act grants awarded to the State of Iowa. The Office of Inspector General contracted Brown & Company CPAs and Management Consultants, PLLC (Brown & Company), 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.

Brown & Company is responsible for the attached auditor's report dated July 31, 2024, and the conclusions expressed therein. While the Office of Inspector General coordinated and monitored Brown & Company's performance under the contract, we did not evaluate their adherence to standards and therefore do not express an opinion on the state's administration of grants.

The report does not contain any recommendations.

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

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

Performance Audit Report

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

Prepared for

**The United States Election Assistance Commission
Office of Inspector General**

By



BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

Brown & Company CPAs and Management Consultants, PLLC

July 31, 2024

**Performance Audit Report
Administration of Payments Received Under the Help America Vote Act by
the Iowa Secretary of State**

TABLE OF CONTENTS

	<u>Page</u>
EXECUTIVE SUMMARY	1
BACKGROUND	2
AUDIT OBJECTIVES.....	4
SCOPE AND METHODOLOGY	4
AUDIT RESULTS.....	6
APPENDIX A – Response of the U.S. Election Commission to the Draft Report	7
APPENDIX B – Response of the Iowa Secretary of State to the Draft Report.....	8
APPENDIX C – Audit Scope and Methodology.....	9
APPENDIX D – Election Security Expenditures by Budget Category and Program Category.....	12
APPENDIX E – CARES Act Expenditures by Budget Category and Program Category.....	14



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

EXECUTIVE SUMMARY

Brown & Company, CPAs and Management Consultants, PLLC was engaged by the United States Election Assistance Commission (EAC) Office of Inspector General to conduct a performance audit of the administration of payments received under the Help America Vote Act of 2002 (HAVA) and Coronavirus Aid, Relief and Economic Security (CARES) Act by the Iowa Secretary of State's office (SOS). The payments received by the SOS are identified as Election Security and the CARES Act. The scope of the audit includes:

- Election Security Administration – April 17, 2018 through March 31, 2023;
- CARES Act – March 28, 2020 through closeout on March 31, 2021.

The objectives of the audit were to determine whether the SOS 1) used funds for authorized purposes in accordance with applicable sections 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. We also determined if proper closeout procedures were followed for the CARES Act grant.

In addition, the EAC 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 SOS 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

EAC was established by the Help America Vote Act of 2002 (HAVA, P.L. 107-252). EAC is an independent, bipartisan Commission charged with developing guidance to meet HAVA requirements, adopting voluntary voting system guidelines, and serving as a national clearinghouse of information on election administration.

EAC awards grants to states for various purposes in support of the states' administration of elections and activities related to elections. States may, and often do, award sub-grants to local jurisdictions, such as counties or municipalities, for authorized purposes. States may also purchase items on behalf of the localities.

Title I, Section 101 payments are for activities such as complying with HAVA requirements for uniform and nondiscriminatory election technology and administration requirements (detailed in Title III of HAVA); improving the administration of elections for Federal office; educating voters; training election officials and poll workers; and developing a state plan for administration of Section 251 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 can use.

To account for the payments, HAVA requires states to follow applicable state requirements and to maintain records that are consistent with sound accounting principles. State records must fully disclose the amount and disposition of the payments, identify project costs financed with the payments and with other sources, and facilitate an effective audit.

EAC requires states to follow other management requirements:

- Comply with the uniform administrative requirements for grants and cooperative agreements with state and local governments.
- Expend payments in accordance with cost principles for establishing the allowability of certain items of cost for federal participation issued by the OMB.
- Follow the requirements of the Federal Cash Management Improvement Act.
- Submit detailed annual financial reports on the use of Title I and Title II payments.

HAVA also authorizes the EAC or its representatives to audit and examine documents and records of states (and other entities which subsequently received HAVA payments from states) to determine whether payments were used in compliance with HAVA and whether any excess payments were made to states.

EAC has awarded a series of grants, as described below.

- The Consolidated Appropriations Act of 2018, 2020, and 2022 (Election Security), were for activities to improve the administrations of elections for Federal office, including to enhance election technology and end make election security improvements as authorized by Title 1, sections 101, 103, and 104 of HAVA.

The states were also required to provide matching funds as follows.

- 2018 – 5 % matching funds

- 2020 and 2022 – 20% matching funds
- CARES Act grants were emergency funds made available to states to prevent, prepare for, protect, and respond to the coronavirus for the 2020 Federal election cycle and had to be spent by December 31, 2020. The grant program expired on March 26, 2022.

The 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 Iowa SOS

The HAVA funds were awarded to the Iowa Office of the SOS. The mission of the SOS office is to administer lawful, fair, impartial and secure elections. The SOS serves as the commissioner of elections in the state and supervises Iowa’s county auditors in the administration of the election laws and administrative rules. Candidates for all statewide offices, federal offices, legislative offices, and certain judicial offices must file their nominations petitions with the SOS. Additionally, the SOS maintains a database of registered voters, ensures compliance with HAVA, and explains election procedures.

HAVA State of Iowa State Plans

Election Security 2018 and 2020 grants – The main objectives of the 2018 project funded by HAVA, as set forth in the budget letter were for technology and security enhancements. The infrastructure and security improvement projects will enhance the state’s election systems and implement a two-factor authentication requirement for access to state’s voter registration system.

The main objectives of the 2020 project funded by HAVA, as set forth in the budget letter were to continue technology and security enhancements, including ongoing maintenance and support for existing cybersecurity monitoring programs at the state and county levels, educate voters regarding cybersecurity and the safety of elections, polling place accessibility, training for county auditors and their staff and precinct election officials.

Election Security 2022 grant – The main objectives of the 2022 project funded by HAVA, as set forth in the budget letter were to enhance the voter registration system, cybersecurity improvement projects, cybersecurity assessment and assist the county local election officials to come into compliance with Iowa’s new minimum-security standards, educate voters to ensure voter

confidence in the elections, polling place accessibility, training for county auditors and their staff and precinct election officials.

CARES Act – The objective 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 the coronavirus 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 counties 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 SOS:

1. Used funds for authorized purposes in accordance with applicable sections 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.

We also determined if proper closeout procedures were followed for the CARES Act grant.

SCOPE AND METHODOLOGY

We audited the Election Security grant funds received and expended by the SOS from April 17, 2018 through March 31, 2023. These funds are related to the following:

- Appropriation of \$380 million under the Consolidated Appropriations Act (CAA), 2018 (P.L. 115-151);
- Appropriation of \$425 million under the CAA, 2020 (P.L. 115-141); and
- Appropriation of \$75 million under the CAA, 2022.

We audited the CARES Act grant funds received and expended by the SOS from March 28, 2020, through December 31, 2020. These funds are related to the \$400 million authorized by the U.S. Congress under the CARES Act. We also audited the closeout procedures through March 31, 2021.

The scope of activity audited is shown in the following table:

Description	Election Security	CARES Act
Funds Received from EAC	\$10,786,087	\$ 4,859,545
State Matching Funds	1,479,730	859,533
Interest Income	279,247	11,599
Total Funds	12,545,064	5,730,677
Less: Disbursements	5,755,589	5,157,647
Less: Grant Returned to EAC	-	561,881
Less: Interest Returned to EAC	-	11,149
Total Disbursements	5,755,589	5,730,677

The SOS Election Security expenditures detailed by budget and program category are included as Appendix D. The SOS CARES Act expenditures detailed by budget and program category are included as Appendix E.

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 Environment	Demonstrate integrity and ethical values Enforce accountability
	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 Communicates Externally
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 did not identify deficiencies that we believe could affect the SOS's ability to use funds for authorized purposes, and properly account for and control property.

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 objectives. The audit methodology detailed by internal control principles are included at Appendix C.

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.

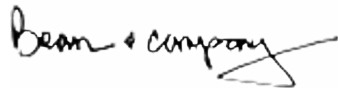
AUDIT RESULTS

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 SOS accounted for HAVA funds in accordance with the requirements mentioned above; properly accounted for and controlled property purchased with HAVA payments; used the funds in a manner consistent with informational plans submitted during the audit period; and followed the proper procedures to close out the CARES Act grant. Therefore, there are no findings or recommendations.

The EAC responded on July 11, 2024, and their response is included as Appendix A. The state also responded on July 24, 2024, and their response is included as Appendix B.

Brown & Company performed the related audit procedures between September 11, 2023 and July 25, 2024.

Brown & Company CPAs and
Management Consultants, PLLC



July 31, 2024
Greenbelt, MD

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



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

TO: Sarah Dreyer, Acting Inspector General

FROM: Brianna Schletz
Executive Director

A handwritten signature in black ink, appearing to read "BS", is placed below the name Brianna Schletz.

DATE: July 11, 2024

RE: Response to Draft Audit Report of Grants Awarded to the Iowa Secretary of State, OIG Report No. G23IA0030-24-XX

Thank you for the opportunity to comment on the audit of the EAC's grants to the Iowa Secretary of State. We are pleased to note there were no findings in the audit report. The EAC Office of Grants Management recognizes the Secretary's exemplary efforts in compliance, communication, and execution of federal award dollars. We appreciate the Secretary of State's dedication of staff time and resources during this audit.

Response of the Iowa Secretary of State to the Draft Report

PAUL D. PATE
SECRETARY OF STATE



STATE CAPITOL
DES MOINES, IOWA 50319

OFFICE OF THE IOWA SECRETARY OF STATE

Sarah Dreyer, Acting Inspector General
Office of the Inspector General
U.S. Election Assistance Commission
633 3rd Street, NW Suite 200
Washington, DC 20001

Dear Acting Inspector General Dreyer:

The Iowa Secretary of State's office appreciates the opportunity to review and respond to the comprehensive audit of our Help America Vote Act (HAVA) grants. We are pleased with the thoroughness and professionalism demonstrated throughout the audit process. The audit, which examined a total of \$18.28 million in HAVA grants, including federal funds, state matching funds, and interest earned on the Election Security and Coronavirus Aid, Relief, and Economic Security (CARES) Act grants, has reinforced our commitment to responsible fiscal management and to safe and secure elections in Iowa.

We are pleased that the audit found no issues or discrepancies in our management of these funds. Specifically, the audit confirms that our office:

- Accounted for and expended HAVA grant funds as authorized
- Properly accounted for and controlled property purchased with HAVA grants, including subgrants
- Expended funds consistent with the informational and budget plans we sent to EAC
 - Enhancement of technology and security for elections, including multifactor authentication of I-Voters
 - Public education on cybersecurity and other election security initiatives, voting processes, and accessibility
 - Training and support for county commissioners of elections
 - COVID-era election administration and education initiatives
- Complied with applicable federal accounting procedures and reporting requirements
- Followed proper closeout procedures
- Demonstrates that we have proper accounting policies and controls in place

This positive outcome reflects our ongoing commitment to maintaining the highest standards of fiscal responsibility and transparency in our election processes. We remain dedicated to the effective use of these federal funds to enhance the security, accessibility, and efficiency of elections in Iowa. We look forward to continuing our work to ensure the integrity and effectiveness of Iowa's election systems.

Sincerely,

A handwritten signature in cursive script that reads "Paul D. Pate".

Paul D. Pate
Iowa Secretary of State

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 SOS. 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 considered the following principles from the “Standards for Internal Control in the Federal Government” (GAO-14-704G) as significant.

Objective 1

For the audit objective of ensuring proper use and management of the funds in line with the specified regulations and guidelines, we consider the following as significant controls:

Control Environment

The Control Environment principles emphasize the importance of upholding high standards of integrity and ethical behavior among an organization's leadership and staff. It is crucial to enforce accountability through clearly defined expectations and responsibilities, ensuring that everyone in the organization adheres to ethical principles and is held responsible for their actions. This creates a foundation of trust and reliability within the organization.

Control Activities

Control activities are essential for ensuring that funds are used correctly and in compliance with their intended purposes. These activities involve selecting and developing specific controls, including general controls over technology, and implementing them through well-defined policies and procedures. Such measures are crucial for preventing and detecting the misuse of funds, thereby safeguarding the integrity of financial operations.

Information and Communication

The Information and Communication component emphasizes the use of accurate, accessible, and comprehensible information about fund usage. Effective internal communication among team members and external communication with stakeholders are

APPENDIX C (Cont'd)

critical. This ensures transparency and accountability, helping all involved parties to stay informed and aligned with financial practices and objectives.

Objective 2

For the audit objective of help ensure that assets acquired with grant funds are adequately recorded, safeguarded, and used in accordance with federal guidelines and the specific requirements of HAVA, we consider the following as significant controls:

Control Activities

Control activities play a crucial role in asset management by ensuring proper implementation of measures such as record-keeping, inventory controls, and other relevant procedures. These activities include selecting and developing specific controls and technological safeguards, which are then systematically deployed through well-established policies and procedures. This approach helps in effectively tracking and managing physical assets, ensuring they are safeguarded and used appropriately.

Information and Communication

The Information and Communication component stresses the importance of maintaining and sharing accurate and reliable information about the acquisition, use, and disposal of assets. It is crucial to ensure that all relevant personnel are well-informed to perform their duties effectively, and that external stakeholders, like auditors, receive transparent and precise data. This facilitates accountability and operational efficiency.

Objective 3

For the audit objective of ensuring that funds were used in a manner consistent with the informational plans provided to EAC we consider the following as a significant control:

Control Activities

Control activities are essential for ensuring compliance with approved informational plans and include the selection and development of specific controls, particularly those related to technology. These activities are systematically implemented through established policies and procedures that ensure thorough documentation and necessary approvals for expenditures and activities. This structured approach helps maintain alignment with organizational goals and regulatory requirements.

To implement our audit methodology, we performed the following audit procedures.

- Interviewed the appropriate SOS 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 as they relate to the administration of HAVA programs.
- Reviewed policies, procedures and regulations for the SOS office management and accounting systems as they relate to the administration of the HAVA funds.
- Gained an understanding of the relevant information systems control, as applicable.

APPENDIX C (Cont'd)

- Analyzed the inventory lists of equipment purchased with HAVA funds.
- Tested major purchases and supporting documentation, and tested randomly sampled payments made with HAVA funds.
- Observed the physical security/safeguards of selected equipment purchased with HAVA funds and ensured compliance with federal regulations.
- Verified support for reimbursements to cities and towns.
- Conducted site visits of selected counties to observe physical security/safeguard of equipment purchased with HAVA funds and to test for proper accounting and documentation.
- Reviewed certain state laws that impacted the election fund.
- Verified that the appropriate match requirement was met and, if so, that matching expenditures met the prescribed criteria and allowability requirements.
- Evaluated compliance with the requirements for accumulation of financial information reported to the EAC on the federal financial reports.
- Verified the establishment and maintenance of an election fund.
- Verified interest income was properly accounted for and deposited to the HAVA fund and if so, that interest expenditures met the prescribed criteria and allowability requirements.
- We confirmed that the SOS did not generate any program income during the scope of our audit.

Election Security Expenditures by Budget Category and Program Category
April 17, 2018 to March 31, 2023
(Unaudited)

Budget Categories	Program Categories										Total
	Voting Processes	Voter Registration System	Cyber Security	Physical Security	Voter Education	Accessibility	Election Administration	Election Communication	Election Auditing	Other	
Wages	\$ 156,937	\$ -	\$ 519,502	\$ -	\$ 8,069	\$ -	\$ -	\$ -	\$ 12,062	\$ -	\$ 696,570
Other Professional Services	214,770	60,723	1,405,907	-	22,170	-	25,375	35	2,715	-	1,731,695
Maintenance/Repairs: Equipment	24,757	204,000	242,651	-	37,044	-	9,219	-	-	-	517,671
Software Maintenance Agreements	94,314	-	860,928	-	1,839	-	-	-	-	-	957,081
Office Supplies & Equipment	1,170	-	9,062	-	-	-	-	-	-	-	10,232
Postage and Postal Service	2,870	58,951	-	-	-	-	46	-	-	-	61,867
Freight	-	-	-	-	9,495	-	-	-	-	-	9,495
Radio Advertsing	-	-	-	-	5,000	-	-	-	-	-	5,000
Other Advertising	-	-	638	-	299,233	71,921	507	99,069	-	-	471,368
Printing - Outside Vendors	36	7,133	620	-	18,650	5,761	-	-	-	-	32,200
Miscellaneous Expenses	169,949	-	136,141	2,869	203,431	100	23,922	-	-	9,117	545,529
Rental/Lease Equipment	-	-	132	-	-	-	-	-	-	-	132
Internet Services	-	-	29,326	-	-	-	-	-	-	15,900	45,226
Grants to Counties	-	-	661,335	-	-	250	-	-	-	-	661,585
Computer Equipment	-	-	9,938	-	-	-	-	-	-	-	9,938
Total Program Expenditures	\$ 664,803	\$ 330,807	\$ 3,876,180	\$ 2,869	\$ 604,931	\$ 78,032	\$ 59,069	\$ 99,104	\$ 14,777	\$ 25,017	\$ 5,755,589

APPENDIX D (Cont'd)

Subgrant Spending		Subgrant Spending	
County	Amount	County	Amount
Adair	\$10,000	Ida	2,923
Adams	10,000	Jasper	9,979
Appanoose	10,000	Jefferson	805
Benton	875	Johnson	10,000
Black Hawk	10,000	Jones	10,000
Boone	10,000	Keokuk	10,000
Bremer	10,000	Kossuth	10,000
Buchanan	10,000	Lee	10,800
Buena Vista	10,000	Linn	10,250
Butler	10,000	Madison	10,000
Calhoun	12,599	Mahaska	8,436
Carroll	10,000	Marshall	10,000
Cass	1,213	Mills	10,000
Cedar	10,000	Mitchell	10,000
Cerro Gordo	10,000	Monroe	10,000
Cherokee	10,000	Muscatine	10,000
Chickasaw	10,000	O'Brien	10,083
Clarke	10,000	Osceola	5,862
Clay	10,000	Palo Alto	10,000
Clayton	10,000	Plymouth	10,000
Clinton	10,000	Pocahontas	10,000
Davis	10,000	Ringgold	5,000
Decatur	1,200	Sac	10,000
Des Moines	3,750	Scott	10,000
Dickinson	10,000	Shelby	10,000
Dubuque	11,000	Sioux	10,300
Emmet	10,000	Story	4,125
Fayette	10,000	Taylor	10,000
Floyd	10,000	Union	10,000
Franklin	10,000	Van Buren	10,650
Fremont	10,000	Washington	10,000
Greene	10,000	Winnebago	10,000
Grundy	10,000	Woodbury	10,400
Guthrie	1,335	Worth	10,000
Hamilton	10,000	Wright	10,000
Hancock	10,000	Total	\$661,585
Humboldt	10,000		
Henry	10,000		

APPENDIX E

**CARES Act Expenditures by Budget Category and Program Category
March 28, 2020 To March 31, 2021
(Unaudited)**

Budget Categories	Program Categories						Total
	Cyber Security	Communications	Election Administration	Accessibility	Reimbursement to Counties	Other	
Other Professional Services	\$ -	\$ 108,448	\$ 7,410	\$ -	\$ -	\$ 1,197	\$ 117,055
Software Maintenance Agreements	13	-	11,374	-	-	-	11,387
Office Supplies & Equipment	-	-	-	-	-	6,743	6,743
Postage and Postal Service	4,238	-	820,840	-	-	-	825,078
Express Delivery	1,220	-	5,033	-	-	-	6,253
Radio Advertising	-	114,135	-	-	-	-	114,135
Other Advertising	-	539,783	-	5,807	-	-	545,590
Printing - Outside Vendors	6,552	-	546,644	-	-	20,206	573,402
Miscellaneous Expenses	-	-	5,719	-	-	46,268	51,987
Grants to Counties	-	-	-	-	2,041,073	-	2,041,073
Computer Equipment	5,668	-	31	-	-	-	5,699
Total Direct Costs	17,691	762,366	1,397,051	5,807	2,041,073	74,414	4,298,402
Total Federal Expenditures	17,691	762,366	1,397,051	5,807	2,041,073	74,414	4,298,402
Match	-	-	-	-	-	859,533	859,533
Total Program Expenditures	\$ 17,691	\$ 762,366	\$ 1,397,051	\$ 5,807	\$ 2,041,073	\$ 933,947	\$ 5,157,935

APPENDIX E (Cont'd)

Subgrant Spending		Subgrant Spending	
County	Amount	County	Amount
Adair	\$ 5,726	Jones	23,500
Adams	13,600	Keokuk	13,912
AllaMakee	19,363	Kossuth	22,600
Appanoose	21,700	Lee	29,800
Benton	22,000	Linn	88,300
Black Hawk	47,800	Louisa	13,600
Boone	24,400	Lucas	12,951
Bremer	22,600	Lyon	18,100
Buchanan	19,600	Madison	18,841
Buena Vista	19,900	Mahaska	17,000
Calhoun	16,600	Marion	20,800
Carroll	18,400	Marshall	28,000
Cass	13,423	Mills	21,100
Cedar	21,400	Mitchell	5,353
Cerro Gordo	34,300	Monona	17,200
Cherokee	17,200	Monroe	17,200
Chickasaw	21,325	Montgomery	17,200
Clarke	14,800	Muscatine	31,600
Clay	21,565	O'Brien	16,590
Clayton	23,500	Osceola	18,100
Clinton	34,000	Page	18,100
Dallas	41,500	Palo Alto	16,300
Davis	10,925	Plymouth	22,600
Decatur	17,200	Pocahontas	17,200
Delaware	21,400	Polk	116,800
Des Moines	25,300	Pottawattamie	34,600
Dubuque	42,400	Poweshiek	19,900
Emmet	20,800	Ringgold	1,600
Fayette	21,451	Sac	15,998
Floyd	18,100	Scott	67,900
Franklin	17,800	Shelby	16,000
Fremont	15,100	Sioux	15,871
Greene	7,400	Story	49,600
Grundy	14,800	Taylor	12,063
Hamilton	12,801	Union	15,767
Hancock	16,600	Wapello	23,800
Hardin	15,400	Warren	29,200
Harrison	18,400	Washington	19,900
Howard	11,302	Wayne	1,500
Humboldt	16,000	Webster	36,100
Henry	19,000	Winnebago	19,900
Ida	5,814	Woodbury	38,000
Iowa	20,800	Worth	14,800
Jackson	20,200	Wright	19,930
Johnson	62,200	Total	<u><u>\$2,041,073</u></u>



Visit our website at oig.eac.gov.

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

Report Waste, Fraud, and Abuse
eacoig@eac.gov | [Online Complaint Form](#)