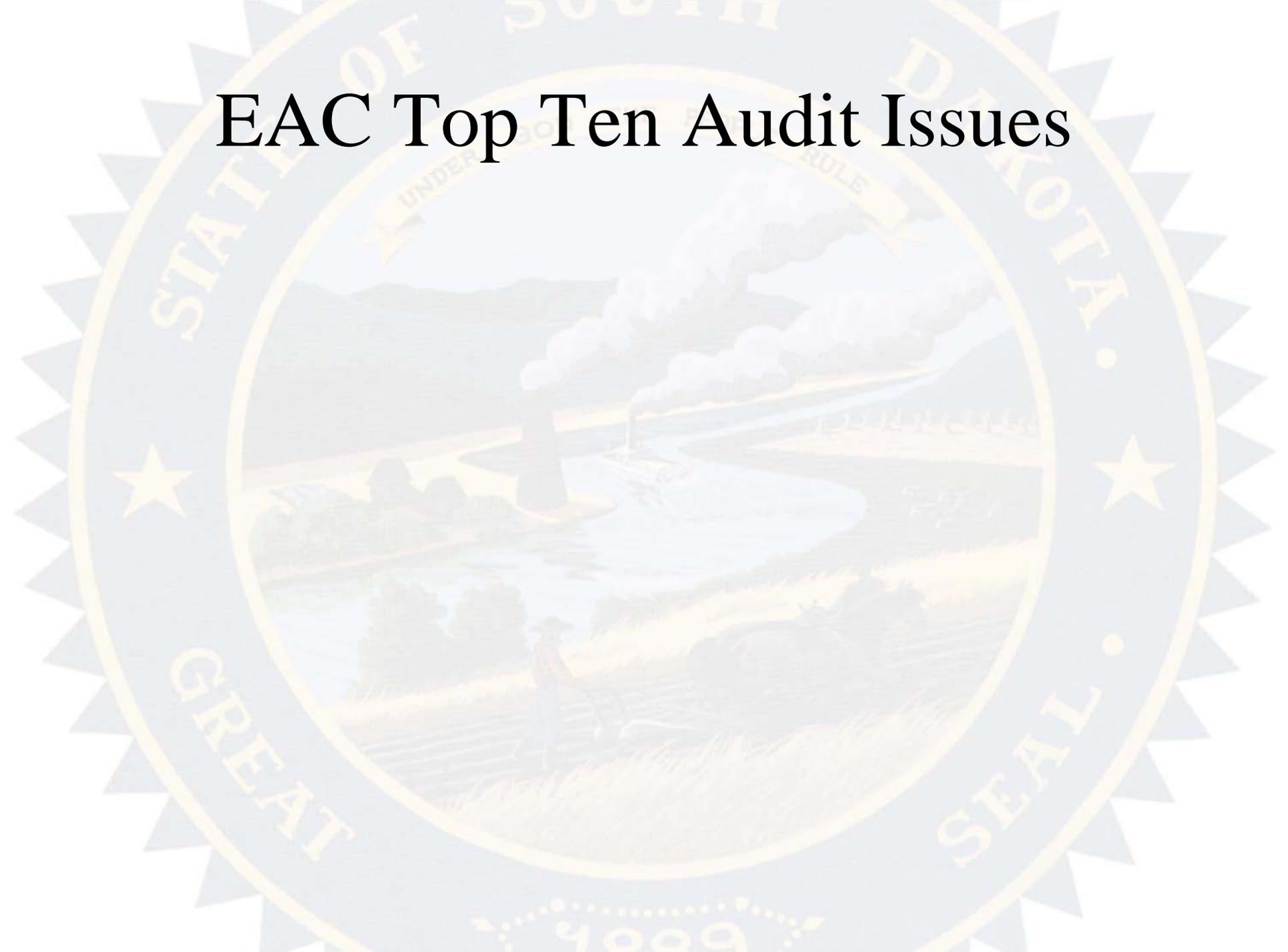




Help America Vote Act

EAC Top Ten Audit Issues

EAC Top Ten Audit Issues



EAC Top Ten Audit Issues

1. Employee Salaries:

- Issue: No or inadequate time & activity reports for full or part-time staff working on and being charged to the HAVA funding.

EAC Top Ten Audit Issues

1. Employee Salaries:

- Issue: No or inadequate time & activity reports for full or part-time staff working on and being charged to the HAVA funding.
- Solution: Any time charged to HAVA must be documented on timesheets.

EAC Top Ten Audit Issues

1. Employee Salaries:

- Issue: No or inadequate time & activity reports for full or part-time staff working on and being charged to the HAVA funding.
- Solution: Any time charged to HAVA must be documented on timesheets.
 - For example; Poll workers must have proper timesheets filled out and sent with Title II Reimbursement Form.

EAC Top Ten Audit Issues

2. Property Inventory

- Issue: A comprehensive inventory of equipment purchased with HAVA funds was not maintained.

EAC Top Ten Audit Issues

2. Property Inventory

- Issue: A comprehensive inventory of equipment purchased with HAVA funds was not maintained.
- Solution: Property records must be maintained that include:

EAC Top Ten Audit Issues

2. Property Inventory

- Issue: A comprehensive inventory of equipment purchased with HAVA funds was not maintained.
- Solution: Property records must be maintained that include:
 - Serial number or other identification number, the source of the property, who holds the title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any disposition data.

EAC Top Ten Audit Issues

3. Short-fall in Principal or Interest Deposited in HAVA Election Fund

- Issue: State did not appropriate and/or deposit sufficient amount to satisfy the 5% match requirement or did not credit appropriate interest to the election fund.

EAC Top Ten Audit Issues

3. Short-fall in Principal or Interest Deposited in HAVA Election Fund

- Issue: State did not appropriate and/or deposit sufficient amount to satisfy the 5% match requirement or did not credit appropriate interest to the election fund.
- Solution: Discussions with EAC in the past to correct any errors that South Dakota might have done or any future violations.

EAC Top Ten Audit Issues

4. Funds Transferred to Local Governments Not Expended in a Timely Manner & Interest Not Credited to HAVA Election Fund

- Issue: Local government deposited state funds received for HAVA purpose in local account, earned interest, spent the principal and did not credit the HAVA election fund.

EAC Top Ten Audit Issues

4. Funds Transferred to Local Governments Not Expended in a Timely Manner & Interest Not Credited to HAVA Election Fund

- Issue: Local government deposited state funds received for HAVA purpose in local account, earned interest, spent the principal and did not credit the HAVA election fund.
- Solution: SOS determined fixed amount for local account interest, i.e. \$5.00.

EAC Top Ten Audit Issues

5. Lack of Supporting Documentation

- Issue: No or inadequate documents to support charges to the HAVA fund.

EAC Top Ten Audit Issues

5. Lack of Supporting Documentation

- Issue: No or inadequate documents to support charges to the HAVA fund.
- Solution: Save and copy anything and everything related to HAVA.

EAC Top Ten Audit Issues

6. Procurement

- Issue: Contracts awarded without competition and justification.

EAC Top Ten Audit Issues

6. Procurement

- Issue: Contracts awarded without competition and justification.
- Solution: Get at least 2 competitive bids for all work done at the local level.

EAC Top Ten Audit Issues

7. Financial Reporting

- Issue: The cumulative data reported to the EAC on the Federal Financial Report (FFR) does not reflect the detailed state records or; there is missing data from the state records or on the FFR; or reporting on wrong HAVA grants and accounts.

EAC Top Ten Audit Issues

7. Financial Reporting

- Issue: The cumulative data reported to the EAC on the Federal Financial Report (FFR) does not reflect the detailed state records or; there is missing data from the state records or on the FFR; or reporting on wrong HAVA grants and accounts.
- Solution: FFRs must be completed accurately and the States accounting system and records must be maintained accurately.

EAC Top Ten Audit Issues

8. Voter Registration

- Issue: States use HAVA funds to promote voter registration campaigns and register voters.

EAC Top Ten Audit Issues

8. Voter Registration

- Issue: States use HAVA funds to promote voter registration campaigns and register voters.
- Solution: Do not charge any voter registration drives to HAVA.

EAC Top Ten Audit Issues

9. Marketing & Promotional Expenses

- Issue: HAVA funds used to promote election voting, purchase promotional items with no clear connection to HAVA purposes; used for contents and events for ineligible voting populations.

EAC Top Ten Audit Issues

9. Marketing & Promotional Expenses

- Issue: HAVA funds used to promote election voting, purchase promotional items with no clear connection to HAVA purposes; used for contents and events for ineligible voting populations.
- Solution: HAVA is used for activities to improve administration of elections, not to promote them.

EAC Top Ten Audit Issues

10. Accessibility Grants

- Issue: HAVA funds used for capital improvements to buildings and property without specific authorization.

EAC Top Ten Audit Issues

10. Accessibility Grants

- Issue: HAVA funds used for capital improvements to buildings and property without specific authorization.
- Solution: SOS requires pre-completion and completion applications for all Health and Human Services grants.

QUESTIONS

Brandon Johnson

Help America Vote Act Coordinator

500 East Capitol Avenue, Suite 204

Pierre, SD 57501

(605)773-3537

Brandon.Johnson@state.sd.us