

OFFICE OF INSPECTOR GENERAL

U.S. Election Assistance Commission

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

Report No. G23RI0034-24-10
July 10, 2024



HIGHLIGHTS

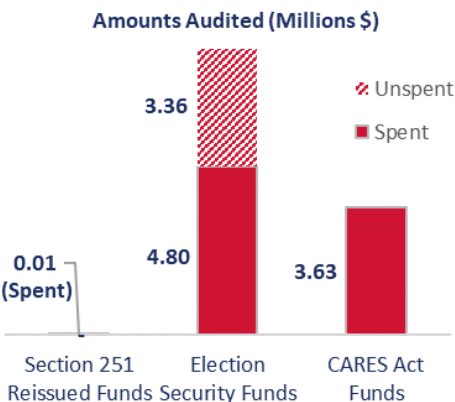
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Report No. G23RI0034-24-10

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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 Rhode Island Secretary of State, totaling \$11.8 million. This included federal funds, state matching funds, and interest earned on the reissued Section 251, Election Security, and Coronavirus Aid, Relief, and Economic Security (CARES) Act grants.



The **objectives** of the audit were to determine whether the Rhode Island 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 Rhode Island Secretary of State accounted for HAVA funds in accordance with applicable requirements, accounted for and controlled property purchased, used the funds in a manner consistent with the informational plans submitted to EAC, and followed proper closeout procedures for CARES Act funds.

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: July 10, 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 Rhode Island (Report No. G23RI0034-24-10)

This memorandum transmits the final report on Help America Vote Act grants awarded to the State of Rhode Island. 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 June 28, 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 Rhode Island 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

June 28, 2024

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

TABLE OF CONTENTS

	<u>Page</u>
EXECUTIVE SUMMARY	1
BACKGROUND	1
AUDIT OBJECTIVES	3
SCOPE AND METHODOLOGY	3
AUDIT RESULTS.....	5
APPENDIX A - Response of the U.S. Election Assistance Commission to the Draft Report.....	6
APPENDIX B - Response of the Rhode Island Secretary of State to the Draft Report.....	7
APPENDIX C - Audit Scope and Methodology	8
APPENDIX D – Section 251 Expenditure by Spending Category	11
APPENDIX E - Election Security Expenditures by Budget Category and Program Category.....	12
APPENDIX F - CARES Act Expenditure by Budget Category and Program Category	14



BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

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

EXECUTIVE SUMMARY

Brown & Company, CPAs and Management Consultants, PLLC (Brown & Company) was engaged by the United States Election Assistance Commission (EAC) Office of Inspector General (OIG) 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 Rhode Island Secretary of State's office (SOS). The payments received by the SOS are identified as Section 251, reissued, Election Security and the CARES Act. The scope of the audit includes:

- Section 251 – October 1, 2018 through March 24, 2023;
- Election Security Administration – March 23, 2018 through March 31, 2023;
- CARES Act – March 28, 2020 through February 23, 2022.

The objectives of the audit were to determine 1) whether the SOS 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

The U.S. Election Assistance Commission (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.
- Title II, Section 251 requirements payments are for complying with Title III requirements for 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 SOS was required to submit a state plan to EAC, establish a state election fund, and appropriate and deposit a five percent matching contribution in the election fund.

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 Office of Management and Budget (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.
- During 2020, EAC administratively closed out old grants and reissued the remaining money as new grants. The grant funds were appropriated under sections 251 of HAVA and states were required to provide matching funds of 5%.

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 Rhode Island SOS

The HAVA funds were awarded to the Rhode Island Office of the SOS. The SOS serves as the chief election officer in the state. The SOS office prepares ballots, ensures accessibility of voting facilities, qualifies and certifies the names of all federal and state candidates for ballot placement. Additionally, the SOS maintains a database of registered voters, ensures compliance with HAVA, and explains election procedures.

HAVA State of Rhode Island State Plans

Section 251 - Title II, Section 251 requirements payments are for complying with Title III requirements for 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.

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 were identified as priorities. The infrastructure and security improvement projects will enhance the state’s election systems at the state and the 39 cities and towns. The priorities included voting equipment replacement & upgrades, election auditing, voter registration systems and management, cybersecurity and election day operations improvements.

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, online poll worker training, purchase of a DS-850 high-speed scanner and tabulator and high-speed signature verification equipment, mail ballot envelope industrial openers, E-poll book security, secure transmission of election results, cyber-assessment and grants for local election administration, and cybersecurity support and training for local 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 roadmap for the cities and towns, cybersecurity support and training for local 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 cities and towns 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 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 March 23, 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 February 23, 2022.

The Section 251 grant was reissued for the period beginning October 1, 2018. We included the grant in the scope of our audit; however, we considered the reissued amount to be immaterial and no testing procedures were deemed necessary.

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

Description	Section 251	Election Security	CARES Act
Funds Received from EAC	\$ 6,454	\$ 7,216,180	\$ 3,022,037
State Matching Funds	340	793,236	604,408
Interest Income	4	150,465	-
Total Funds	\$ 6,798	\$ 8,159,881	\$ 3,626,445
Less: Disbursements	6,798	4,802,970	3,626,445
Fund Balance	-	\$ 3,356,911	-

The SOS Election Security expenditures detailed by budget and program category are included as Appendix E. The SOS CARES Act expenditures detailed by budget and program category are included as Appendix F and the Section 251 expenditures detailed by spending category are included as Appendix D.

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.

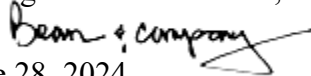
AUDIT RESULTS

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 May 30, 2024, and their response is included as Appendix A. The state also responded on June 14, 2024, and their response is included as Appendix B.

Brown & Company performed the related audit procedures between September 11, 2023 and June 28, 2024.

Brown & Company CPAs and
Management Consultants, PLLC


June 28, 2024
Greenbelt, MD

APPENDIX A

Response of the 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 be "BS" with a flourish.

DATE: May 30, 2024

RE: Response to Draft Audit Report of Help America Vote Act Grants Awarded to the
State of Rhode Island, OIG Report F23RI0034-24-XX

Thank you for the opportunity to comment on the audit of EAC's grants to the Rhode Island Office of the Secretary of State. We are pleased to note there were no findings in the audit report. We appreciate the working relationship and dedication to compliance provided by Rob Rock (Deputy Secretary of State), Colleen Halloran-Villandry (Director of Finance & Personnel), and their staff members.

**Response of the
Rhode Island Secretary of State
to the Draft Report**



State of Rhode Island
Department of State | Office of the Secretary of State
Gregg M. Amore, Secretary of State

June 14, 2024

Sarah Dreyer
Acting Inspector General
US Election Assistance Commission
633 3rd Street NW, Suite 200
Washington, DC 2001

Dear Inspector General Dreyer,

I appreciate the opportunity to review and respond to the audit of funds received by the State of Rhode Island under the Help America Vote Act (HAVA) conducted by the Office of Inspector General (OIG), through Brown & Company CPAs and Management Consultants. We are pleased that the OIG and Brown & Company were able to determine that Rhode Island (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 the Election Assistance Commission (EAC).

Additionally, I am proud that the audit did not identify any findings and that the Office of Inspector General has made no recommendations. This is a testament to the diligence of Rhode Island's state and local election officials, as well as the Department of State's Finance and Personnel team, and their hard work and dedication in spending HAVA funds appropriately.

I am grateful for Congress' appropriations of HAVA grant funds, which have improved election administration in Rhode Island in several ways, including the purchase of the latest elections technology and providing sub grants to our cities/towns to ensure the improvement of their election security posture.

I am also thankful for the work conducted by the Office of Inspector General and Brown & Company. Our experience with Brown & Company staff - most notably, Dorothy James, Gail Jenifer, and Kennie Edwards - was extremely positive. The Office of Inspector General staff were helpful during the entire audit process. You and former Inspector General Brianna Schletz were a pleasure to work with as was the Election Assistance Grants team led by Tina Bateman-Schlepp. The timely and detailed responses from the Grants team have made our experience spending HAVA grant funds smooth. I appreciate all your hard work.

In Rhode Island, we are committed to continuing our careful expenditure of federal funds to ensure we meet HAVA grant requirements and improve elections administration in the state. If you have any questions, please contact Deputy Secretary of State Rob Rock at 401-222-7979 or rrock@sos.ri.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Gregg M. Amore".

Gregg M. Amore
Secretary of State

State House, Room 218, Providence, RI 02903
Phone: 401-222-2357 | Fax: 401-222-1356 | secretaryamore@sos.ri.gov | www.sos.ri.gov

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

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.

- 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 cities and towns 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.

APPENDIX D

**Section 251 Expenditures by Spending Category
October 1, 2018 To March 24, 2023
(Unaudited)**

Spending Category	Other	Total
Miscellaneous	\$ 6,454	\$ 6,454
Total Direct Costs	6,454	6,454
Total Federal Expenditures	6454	6454
Non-Federal Match	344	344
Total Program Expenditures	\$ 6,798	\$ 6,798

APPENDIX E

**Election Security Expenditures by Budget Category and Program Category
March 23, 2018 To March 31, 2023
(Unaudited)**

Budget Categories	Program Categories					Total
	Voting Equipment	Election Auditing	Voter Registration Systems	Cyber Security	Other	
Personnel (Including Fringe)	\$ -	\$ -	\$ -	\$ -	\$ 12,428	\$ -
Equipment	667,453	-	-	-	-	667,453
Subgrants	-	-	-	-	707,868	707,868
Training	-	-	-	-	-	-
All Other Costs	-	42,500	1,195,104	1,093,352	291,029	2,621,985
Total Direct Costs	667,453	42,500	1,195,104	1,093,352	1,011,325	4,009,734
Total Federal Expenditures	667,453	42,500	1,195,104	1,093,352	1,011,325	4,009,734
Non-Federal Match	284,735	-	193,764	90,200	224,537	793,236
Total Program Expenditures	<u>\$ 952,188</u>	<u>\$ 42,500</u>	<u>\$1,388,868</u>	<u>\$ 1,183,552</u>	<u>\$1,235,862</u>	<u>\$4,802,970</u>

APPENDIX E (Cont'd.)

Subgrant Spending by Program Categories	
City	Amount
Burrillville	\$ 17,308
East Providence	69,800
Lincoln	2,365
Smithfield	2,293
Scituate	1,357
Pawtucket	23,330
North Providence	3,130
Little Compton	9,500
Newport	2,863
South Kingstown	3,279
Woonsocket	15,028
Richmond	9,334
West Warwick	12,842
Foster	39,020
Central Falls	30,032
New Shoreham	14,000
Narrangansett	1,819
East Greenwich	1,719
North Kingstown	3,272
Jamestown	1,000
Cranston	60,832
Exeter	1,000
Warren	13,590
Portsmouth	2,041
Hopkinton	1,400
Coventry	7,212
West Greenwich	1,000
Warwick	184,506
Barrington	50,870
Middletown	15,576
Providence	11,082
Tiverton	1,679
North Smithfield	12,062
Cumberland	29,826
Westerly	1,402
Glocester	13,000
Bristol	37,499
Total Federal Expenditures	<u>\$ 707,868</u>

Cares Act Expenditures by Budget Category and Program Category
March 28, 2020 To February 23, 2022
(Unaudited)

Budget Categories	Program Categories								Total
	Voting Processes	Staffing	Security and Training	Communications	Supplies	Reimbursement to Cities	Audit Fees	Other	
Regular Wages	\$ -	\$ 150,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,225
Other Professional Services	-	-	323,275	-	-	-	-	-	323,275
Maintenance/Repairs: Computer Equipment	-	-	3,446	-	-	-	-	-	3,446
Software Maintenance Agreements	-	-	75,618	-	-	-	-	-	75,618
Office Supplies & Equipment	-	-	-	17,195	-	-	-	-	17,195
Postage and Postal Service	1,301,676	-	-	-	-	-	-	-	1,301,676
Express Delivery	30,511	-	-	-	-	-	-	-	30,511
Freight	-	-	765	-	-	-	-	-	765
Radio Advertising	-	-	-	37,030	-	-	-	-	37,030
Telephone Advertising	-	-	-	29,629	-	-	-	-	29,629
Other Advertising	-	-	-	14,288	-	-	-	-	14,288
Printing - Outside Vendors	801,591	-	-	-	-	-	-	-	801,591
Miscellaneous Expenses	94,029	-	10,187	5,713	72,480	-	-	-	182,409
Rental/Lease Equipment	900	-	-	-	1,063	-	-	-	1,963
Internet Services	-	-	-	-	900	-	-	-	900
Fees: Single Audit	-	-	-	-	-	-	1,510	-	1,510
Grants to Cities	-	-	-	-	-	11,094	-	-	11,094
	38,913	-	-	-	-	-	-	-	38,913
Total Direct Costs	<u>2,267,620</u>	<u>150,225</u>	<u>413,291</u>	<u>103,855</u>	<u>74,442</u>	<u>11,094</u>	<u>1,510</u>	<u>-</u>	<u>3,022,037</u>
Total Federal Expenditures	2,267,620	150,225	413,291	103,855	74,442	11,094	1,510	-	3,022,037
Non-Federal Match	305,123	15,499	-	217,723	24,968	-	-	41,095	604,408
Total Program Expenditures	<u>\$ 2,572,743</u>	<u>\$ 165,724</u>	<u>\$ 413,291</u>	<u>\$ 321,578</u>	<u>\$ 99,410</u>	<u>\$ 11,094</u>	<u>\$ 1,510</u>	<u>\$ 41,095</u>	<u>\$ 3,626,445</u>

APPENDIX F (Cont'd.)

Subgrant Spending by Program Categories	
City	Amount
Town of South Kingstown	\$ 1,225
Town of Westerly	381
City of Woonsocket	4,713
City of Newport	131
Town of North Kingstown	244
City of Cranston	4,400
Total Federal Expenditures	<u>\$ 11,094</u>



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