

OFFICE OF INSPECTOR GENERAL

U.S. Election Assistance Commission

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

Report No. G23TN0036-24-09
June 27, 2024



HIGHLIGHTS

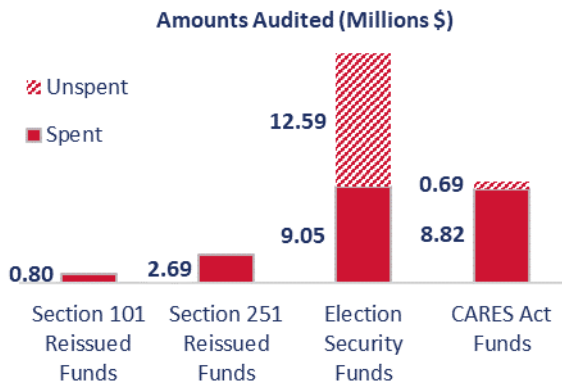
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Report No. G23TN0036-24-09

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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 Tennessee Secretary of State, totaling \$34.64 million. This included federal funds, state matching funds, and interest earned on the reissued Section 101, 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 Tennessee 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 EAC funds; and
- (3) Used the funds in a manner consistent with the informational plans submitted 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 Tennessee 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: June 27, 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 Tennessee (Report No. G23TN0036-24-09)

This memorandum transmits the final report on Help America Vote Act grants awarded to the State of Tennessee. 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 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 State of Tennessee**

Prepared for

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

By



BROWN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS, PLLC

June 2024

Performance Audit Report
Administration of Payments Received Under the Help America Vote Act by
the State of Tennessee

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

EXECUTIVE SUMMARY

Brown & Company CPAs and Management Consultants, PLLC (Brown & Company) 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 of 2002 (HAVA) and Coronavirus Aid, Relief and Economic Security (CARES) Act by the Tennessee Secretary of State (SOS). The payments received by the SOS are identified as Section 101 Reissued, Section 251 Reissued, Election Security, and the CARES Act. The scope of the audit includes:

- Section 101 Reissued from October 1, 2018 through closeout October 11, 2022;
- Section 251 Reissued from October 1, 2018 through March 31, 2023;
- Election Security from April 17, 2018 through March 31, 2023; and
- CARES Act from March 28, 2020 through closeout March 3, 2023.

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 the property purchased with HAVA payments; and 3) used the 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.

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 and Title II 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.
- 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 the 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 awarded a series of grants, as described below.

- Interim closeouts of the Section 101 and Section 251 awards occurred in July 2019, for transactions through September 30, 2018. Unexpended funds for Section 101 and 251 Awards were reissued for the period beginning October 1, 2018.
- 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 Tennessee Secretary of State

The HAVA funds were awarded to the Tennessee SOS. The SOS is responsible for a variety of duties, including overseeing state elections, business registrations, and maintaining state records. The Division of Elections is responsible for managing all election-related activities in the state. It oversees voter registration, candidate qualifications, election security, and the certificate of election results. It also provides guidance and support to election officials across the state. The Tennessee Division of Elections typically employs a staff of approximately 15 to 20 people, which can vary depending on the workload and specific needs during election cycles.

HAVA State of Tennessee State Plans

Section 101 Reissued - On July 15, 2019, the SOS was informed of an interim administrative closeout of the HAVA Section 101 grant through September 30, 2018. On that date, the unexpended program income was carried forward and reissued as a new grant. The funds were to be spent in accordance with Section 101.

Section 251 Reissued - On July 15, 2019, the SOS was informed of an interim administrative closeout of the HAVA Section 251 grant through September 30, 2018. On that date, the unexpended federal share and program income was carried forward and reissued as a new grant. The funds were to be spent in accordance with Section 251.

Election Security 2018, 2020, 2022 and 2023 - The main objectives of the 2018 project funded by HAVA, as set forth in the budget letter, were to improve the administration of elections for Federal office, including enhance election technology security improvements.

The objectives of the 2020, 2022 and 2023 project funded by HAVA, as set forth in the budget letter, were to use the funds to assist counties in purchasing systems to meet the requirements set out by Congress and also assist counties in their implementation of the Tennessee General Assembly in its recent session to expand post-election audits, upgrade the voter registration system hardware, upgrade training facilities for staff and poll workers, strengthen election cyber security through the purchase of hardware and software, and training on cyber security.

CARES Act - The objectives of the 2020 CARES Act project funded by HAVA, as set forth in the budget letter, were to use the funds to prevent, prepare for, and respond to coronavirus domestically or internationally, for the 2020 Federal election cycle. The funds were to be used toward unanticipated expenses, especially for county election offices. In addition, the funds were to be used to purchase necessary supplies for counties to process, extra scanners, and more personnel to process and count ballots.

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.

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

SCOPE AND METHODOLOGY

We audited the Section 101 grant funds reissued to and expended by the SOS from October 1, 2018, through closeout on October 11, 2022.

We audited the Section 251 grant funds reissued to and expended by the SOS from October 1, 2018, through March 31, 2023.

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 in 2022.

- Appropriation of \$75 million in 2023.

We audited the CARES Act grant funds received and expended by the SOS from March 28, 2020, through closeout on March 3, 2023. 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	Section 101 (Note-1)	Section 251	Election Security	CARES Act (Note-2)
Funds Received from EAC	\$777,505	\$1,036,518	\$18,731,714	\$7,896,128
State Matching Funds		134,960	2,394,604	1,599,290
Interest Income	20,392	1,514,547	509,632	12,517
Total Funds	797,897	2,686,024	21,635,950	9,507,934
Less Disbursements	797,897	2,686,024	9,046,754	8,820,710
Fund Balance	\$0	\$0	\$12,589,196	\$687,225

Note-1: The Section 101 grant was administratively closed out in July 2019, with a correction in December 2019, for the period ended September 30, 2018. \$777,505.11 was reissued to the state at that time. However, Tennessee continued to report on the original grant amount of \$6,004,507 in its financial reports. Therefore, the values reported in the table above are the calculated delta between the administrative closeout and the final financial report, for the period ended September 30, 2021.

Note-2: The total fund balance in the amount of \$687,225 has been returned to the U.S. Treasury.

The SOS Election Security expenditures detailed by budget and program category are included as Appendix D. The SOS CARES Act expenditures detailed by cost category are included in Appendix E and the Section 251 and Section 101 expenditures detailed by cost category are included in Appendix F and Appendix G, respectively.

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

Objective	Component	Principle
	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 objective. The audit methodology detailed by internal control principles is 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

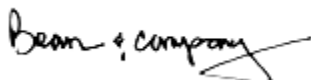
We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.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

EAC responded on June 21, 2024, and their response is included as Appendix A. The SOS responded on June 18, 2024, and their response is included as Appendix B.

Brown & Company performed the related audit procedures between September 18, 2023, and June 18, 2024.

Brown & Company CPAs and
Management Consultants, PLLC



June 27, 2024
Greenbelt, MD

**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 read "BS", is placed below the printed name and title.

DATE: June 21, 2024

RE: Response to Draft Audit Report of Help America Vote Act Grants Awarded to the State of Rhode Island, OIG Report G23TN0036-24-XX

Thank you for the opportunity to comment on the audit of EAC's grants to the Tennessee Office of the 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 Office of Elections long-standing working relationship and dedication to the audit process.

**Response of the
Tennessee Secretary of State
to the Draft Report**

State of Tennessee



The Secretary of State
State Capitol
Nashville, Tennessee 37243-0305

Tre Hargett
Secretary of State

615-741-2819
Tre.Hargett@tn.gov

June 18, 2024

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

Dear Inspector General Dreyer,

Thank you for the opportunity to respond to the Audit of the Help America Vote Act Grants Awarded to the State of Tennessee.

One of the core values of my office is stewardship, and we take seriously our responsibility to use taxpayer dollars wisely. I am proud the audit confirmed that the policies and the people we have in place are providing effective oversight of these funds.

We appreciate the professionalism of Brown & Company in conducting the audit. Justin Nguyen and Byron Jenifer were thorough in their review. We are also grateful for continued support from the EAC, including your office and the grants team.

Moving forward, we intend to continue to use and manage these funds effectively. If you ever have any questions, please do not hesitate to let me know.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tre Hargett".

Tre Hargett
Secretary of State

sos.tn.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 consider 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 the EAC, we considered 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 counties.
- 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.

APPENDIX D

**SECTION 101 EXPENDITURES BY COST CATEGORY
OCTOBER 1, 2018 TO OCTOBER 11, 2022
(UNAUDITED)**

Cost Category	Expenditure Type		Total
	Federal	Match	
Accessibility	\$ 1,844	\$ -	\$ 1,844
Administrative	686,997	-	686,997
Improvement of Election Administration	73,968	-	73,968
Voter Education	33,432	-	33,432
Training	1,657	-	1,657
Total 101 Expenditures	<u>\$ 797,898</u>	<u>\$ -</u>	<u>\$ 797,898</u>

APPENDIX E

**SECTION 251 EXPENDITURES BY COST CATEGORY
OCTOBER 1, 2018 TO MARCH 31, 2023
(UNAUDITED)**

Cost Category	Expenditure Type		Total
	Federal	Match	
Voting Systems	\$ 1,339,500	\$ 70,500	\$ 1,410,000
Voter Registration	58,886	3,099	61,985
Education	18,413	969	19,382
Admin	1,134,924	59,733	1,194,657
Total 251 Expenditures	\$ 2,551,723	\$ 134,301	\$ 2,686,024

County	Subgrant Spending by Program Categories					Total
	Voting Equipment	Voting Processes	Voter Registration	Security	Accessibility	
Blount	\$ 361,000	\$ -	\$ -	\$ -	\$ -	\$ 361,000
Campbell	218,500	-	-	-	-	218,500
Cheatham	104,500	-	-	-	-	104,500
Coffee	247,000	-	-	-	-	247,000
Humphreys	85,500	-	-	-	-	85,500
Marion	199,500	-	-	-	-	199,500
Obion	123,500	-	-	-	-	123,500
Total Direct Costs	1,339,500	-	-	-	-	1,339,500
Total Indirect Costs (if applied)	-	-	-	-	-	-
Total Federal Expenditures	\$ 1,339,500	\$ -	\$ -	\$ -	\$ -	\$ 1,339,500

APPENDIX F

**ELECTION SECURITY EXPENDITURES
BY BUDGET CATEGORY AND PROGRAM CATEGORY
APRIL 17, 2018 TO MARCH 31, 2023
(UNAUDITED)**

Budget Categories	Program Categories							Total
	Voter							
	Voting Equipment	Election Auditing	Registration Systems	Cyber Security	Communications	Other		
Personnel (including Fringe)	\$ -	\$ -	\$ 174,331	\$ -	\$ -	\$ -	\$ -	\$ 174,331
Equipment	-	-	-	-	-	-	-	-
Subgrants	6,986,494	-	148,742	844,235	-	-	-	7,979,470
Training	-	-	-	25,651	-	-	-	25,651
All Other Costs	38,429	-	72,372	4,757	-	-	-	115,559
Total Direct Costs	7,024,923	-	395,445	874,642	-	-	-	8,295,010
Indirect Costs (if applied)	-	-	-	-	-	-	-	-
Total Federal Expenditures	7,024,923	-	395,445	874,642	-	-	-	8,295,010
Non-Federal Match	678,205	-	23,869	49,670	-	-	-	751,744
Total Program Expenditures	\$ 7,703,128	\$ -	\$ 419,314	\$ 924,313	\$ -	\$ -	\$ -	\$ 9,046,754

APPENDIX F (Cont'd)

Subgrant Spending by Program Categories

County	Voting Equipment	Election Auditing	Voter				Other	Total
			Registration Systems	Cyber Security	Communications			
Anderson	\$ -	\$ -	\$ 1,680	\$ 14,852	\$ -	\$ -	\$ 16,532	
Bedford	-	-	1,726	-	-	-	1,726	
Benton	-	-	1,680	17,576	-	-	19,256	
Bledsoe	-	-	1,733	5,135	-	-	6,868	
Blount	-	-	1,723	-	-	-	1,723	
Bradley	-	-	1,726	-	-	-	1,726	
Campbell	-	-	1,680	-	-	-	1,680	
Cannon	-	-	1,680	23,810	-	-	25,490	
Carroll	-	-	1,749	9,972	-	-	11,721	
Carter	-	-	1,733	2,514	-	-	4,247	
Cheatham	-	-	1,750	21,221	-	-	22,971	
Chester	-	-	1,664	-	-	-	1,664	
Claiborne	-	-	1,733	-	-	-	1,733	
Clay	-	-	1,680	14,286	-	-	15,966	
Cocke	-	-	1,750	-	-	-	1,750	
Coffee	-	-	1,580	14,865	-	-	16,445	
Crockett	142,804	-	1,610	-	-	-	144,413	
Cumberland	-	-	1,725	19,688	-	-	21,413	
Davidson	1,695,272	-	-	-	-	-	1,695,272	
Decatur	-	-	1,723	22,303	-	-	24,026	
DeKalb	-	-	1,750	20,275	-	-	22,024	
Dickson	180,956	-	1,750	-	-	-	182,706	
Dyer	-	-	1,654	3,762	-	-	5,416	
Fayette	-	-	1,750	-	-	-	1,750	
Fentress	-	-	1,666	-	-	-	1,666	
Franklin	-	-	1,750	12,971	-	-	14,720	
Gibson	-	-	1,681	8,400	-	-	10,081	
Giles	-	-	1,733	1,714	-	-	3,447	
Grainger	117,862	-	1,680	-	-	-	119,542	
Greene	397,177	-	1,723	2,888	-	-	401,788	
Grundy	-	-	1,750	-	-	-	1,750	
Hamblen	-	-	1,750	10,219	-	-	11,968	
Hamilton	-	-	1,500	23,810	-	-	25,310	
Hancock	-	-	1,680	-	-	-	1,680	
Hardeman	-	-	1,680	-	-	-	1,680	
Hardin	-	-	1,733	19,063	-	-	20,796	
Hawkins	-	-	1,634	3,086	-	-	4,720	
Haywood	236,833	-	1,650	-	-	-	238,482	
Henderson	152,384	-	1,680	23,810	-	-	177,874	
Henry	-	-	1,750	14,506	-	-	16,256	
Hickman	-	-	-	-	-	-	-	
Houston	76,192	-	1,731	23,810	-	-	101,732	
Humphreys	-	-	1,650	-	-	-	1,650	

APPENDIX F (Cont'd)

Subgrant Spending by Program Categories

County	Voter						Total
	Voting Equipment	Election Auditing	Registration Systems	Cyber Security	Communications	Other	
Jackson	-	-	1,733	2,743	-	-	4,476
Jefferson	-	-	1,750	-	-	-	1,750
Johnson	-	-	1,597	6,986	-	-	8,583
Knox	904,780	-	1,750	23,810	-	-	930,340
Lake	59,600	-	1,738	22,595	-	-	83,933
Lauderdale	-	-	1,735	6,713	-	-	8,448
Lawrence	-	-	1,548	7,004	-	-	8,551
Lewis	95,240	-	-	3,105	-	-	98,345
Lincoln	-	-	1,680	17,360	-	-	19,040
Loudon	171,432	-	1,680	23,604	-	-	196,716
Macon	-	-	1,680	5,155	-	-	6,835
Madison	587,703	-	1,733	-	-	-	589,436
Marion	-	-	1,676	8,647	-	-	10,323
Marshall	-	-	1,666	-	-	-	1,666
Maury	-	-	906	20,785	-	-	21,691
McMinn	152,384	-	1,733	8,644	-	-	162,761
McNairy	-	-	1,733	15,195	-	-	16,928
Meigs	-	-	1,733	6,385	-	-	8,118
Monroe	152,384	-	1,617	9,802	-	-	163,804
Montgomery	-	-	1,723	-	-	-	1,723
Moore	-	-	-	12,618	-	-	12,618
Morgan	-	-	1,594	-	-	-	1,594
Obion	-	-	1,689	15,459	-	-	17,148
Overton	-	-	1,680	9,261	-	-	10,941
Perry	-	-	1,680	1,264	-	-	2,944
Pickett	-	-	1,681	-	-	-	1,681
Polk	-	-	1,681	-	-	-	1,681
Putnam	-	-	774	18,467	-	-	19,241
Rhea	138,055	-	1,519	-	-	-	139,575
Roane	266,672	-	1,699	10,203	-	-	278,574
Robertson	-	-	1,750	15,495	-	-	17,244
Rutherford	-	-	1,750	23,595	-	-	25,345
Scott	-	-	1,680	23,810	-	-	25,490
Sequatchie	-	-	1,719	114	-	-	1,833
Sevier	-	-	1,680	-	-	-	1,680
Shelby	-	-	-	-	-	-	-
Smith	-	-	1,750	23,768	-	-	25,517
Stewart	-	-	1,680	2,924	-	-	4,604
Sullivan	438,378	-	1,656	3,236	-	-	443,271
Sumner	-	-	1,733	3,772	-	-	5,505

APPENDIX F (Cont'd)

Subgrant Spending by Program Categories

County	Voter						Total
	Voting Equipment	Election Auditing	Registration Systems	Cyber Security	Communications	Other	
Tipton	-	-	1,750	11,565	-	-	13,315
Trousdale	-	-	-	-	-	-	-
Unicoi	-	-	1,634	2,419	-	-	4,054
Union	-	-	1,650	-	-	-	1,650
Van Buren	-	-	1,680	874	-	-	2,554
Warren	-	-	1,621	5,750	-	-	7,371
Washington	-	-	1,680	23,708	-	-	25,388
Wayne	-	-	1,547	5,849	-	-	7,396
Weakley	-	-	1,681	43,954	-	-	45,634
White	114,288	-	1,750	23,810	-	-	139,848
Williamson	906,097	-	1,550	16,111	-	-	923,758
Wilson	-	-	1,750	23,143	-	-	24,893
Total Direct Costs	\$ 6,986,494	\$ -	\$ 148,742	\$ 844,235	\$ -	\$ -	\$ 7,979,470
Total Indirect Costs (if applied)	-	-	-	-	-	-	-
Total Federal Expenditures	\$ 6,986,494	\$ -	\$ 148,742	\$ 844,235	\$ -	\$ -	\$ 7,979,470

APPENDIX G

**CARES ACT EXPENDITURES BY COST CATEGORY
MARCH 28, 2020 TO MARCH 3, 2023
(UNAUDITED)**

Cost Category	Expenditure Type		Total
	Federal	Match	
Voting Processes	\$ 350,792	\$ 70,175	\$ 420,967
Staffing	67,089	14,746	81,835
Security and Training	-	-	-
Supplies	292,700	96,015	388,715
Communication	123,097	1,208,894	1,331,991
Subgrants	6,474,325	122,876	6,597,201
Total CARES Expenditures	\$ 7,308,003	\$ 1,512,706	\$ 8,820,710

APPENDIX G (Cont'd)

Subgrant Spending by Program Categories

County	Voting Equipment and Processes		Communications	Staffing		Security and Training		Supplies	Total			
	\$			\$		\$				\$		
Anderson	\$	18,289	\$	2,571	\$	74,143	\$	925	\$	13,092	\$	109,020
Bedford		5,019		3,320		28,217		-		10,873		47,428
Benton		14,173		-		1,200		-		-		15,373
Bledsoe		3,131		-		6,134		690		4,988		14,943
Blount		70,820		2,090		75,064		2,540		9,844		160,357
Bradley		10,109		-		66,408		325		1,005		77,847
Campbell		23,075		-		10,765		-		10,296		44,136
Cannon		2,870		-		-		-		-		2,870
Carroll		9,000		-		21,785		-		-		30,785
Carter		9,774		-		20,250		-		17,968		47,991
Cheatham		3,983		3,407		42,301		1,233		18,822		69,747
Chester		2,928		-		2,342		5,000		7,782		18,051
Claiborne		1,933		-		22,239		-		3,677		27,849
Clay		2,870		-		600		-		5,655		9,126
Cocke		15,013		1,120		15,696		250		13,259		45,338
Coffee		13,921		-		14,594		1,000		8,808		38,323
Crockett		2,882		474		12,565		216		8,563		24,699
Cumberland		31,842		-		16,550		-		22,887		71,279
Davidson		203,259		143,464		175,299		7,320		134,003		663,345
Decatur		7,672		-		1,176		-		1,104		9,952
DeKalb		579		-		645		-		3,247		4,470
Dickson		14,883		2,010		29,747		1,910		8,400		56,950
Dyer		7,198		840		9,855		-		2,941		20,834
Fayette		1,823		-		14,345		-		26,431		42,600
Fentress		6,923		-		16,844		3,000		5,266		32,033
Franklin		9,728		-		15,768		-		1,048		26,545
Gibson		15,042		-		16,789		-		10,628		42,458
Giles		3,395		-		4,771		-		1,020		9,186
Grainger		5,945		-		4,050		-		7,748		17,743
Greene		14,522		-		30,463		-		15,363		60,348
Grundy		2,766		-		6,131		3,850		2,845		15,592
Hamblen		7,094		-		25,945		-		8,643		41,681
Hamilton		94,718		779		167,657		10,180		63,120		336,454
Hancock		1,740		-		2,350		-		1,616		5,706
Hardeman		1,500		-		13,690		388		5,219		20,797
Hardin		20,138		252		16,769		-		3,555		40,713
Hawkins		8,341		-		14,509		-		7,405		30,254
Haywood		5,591		736		6,212		600		1,712		14,851
Henderson		1,266		-		11,830		-		996		14,092
Henry		5,438		495		12,626		9,010		2,649		30,217
Hickman		1,500		-		-		-		819		2,319
Houston		8,077		1,672		8,287		89		2,254		20,379
Humphreys		13,064		-		4,030		6,780		1,764		25,638
Jackson		2,870		-		6,800		-		2,361		12,031
Jefferson		9,547		-		24,816		500		7,356		42,219
Johnson		4,636		-		5,424		1,214		6,722		17,996
Knox		199,773		3,141		314,642		1,900		52,858		572,314
Lake		625		-		3,880		-		567		5,072
Lauderdale		9,107		40		10,434		700		4,163		24,444

APPENDIX G (Cont'd)

County	Subgrant Spending by Program Categories						Total
	Voting Equipment and Processes	Communications	Staffing	Security and Training	Supplies		
Lawrence	971	-	8,001	520	8,729	18,221	
Lewis	6,370	-	1,600	478	-	8,448	
Lincoln	16,148	-	5,979	2,088	2,364	26,578	
Loudon	28,480	-	30,695	113	6,522	65,811	
Macon	6,771	210	7,089	375	5,608	20,053	
Madison	12,197	150	7,018	1,675	20,986	42,026	
Marion	6,392	310	5,307	11,129	14,235	37,374	
Marshall	7,136	-	2,580	-	854	10,571	
Maury	38,897	-	9,816	-	15,253	63,967	
McMinn	41,915	1,017	16,070	500	4,320	63,822	
McNairy	575	-	7,605	428	20,988	29,597	
Meigs	247	-	10,511	23	1,195	11,977	
Monroe	18,300	-	18,851	-	12,526	49,676	
Montgomery	13,518	-	5,054	3,346	28,530	50,449	
Moore	5,771	-	1,800	-	1,706	9,277	
Morgan	2,625	-	9,884	225	4,040	16,774	
Obion	13,432	-	7,050	560	9,197	30,239	
Overton	8,019	-	5,570	-	6,578	20,167	
Perry	165	-	930	-	5,292	6,387	
Pickett	5,218	-	270	-	3,270	8,758	
Polk	4,250	-	-	-	2,916	7,166	
Putnam	30,646	809	11,401	-	4,626	47,482	
Rhea	5,417	-	4,785	4,693	1,751	16,646	
Roane	17,524	-	41,638	3,825	11,695	74,682	
Robertson	5,370	-	31,485	-	12,875	49,730	
Rutherford	93,677	5,442	132,906	-	27,992	260,017	
Scott	12,632	-	28,242	-	16,626	57,500	
Sequatchie	7,406	-	3,616	-	4,110	15,132	
Sevier	53,279	-	23,656	-	13,596	90,531	
Shelby	629,954	35,678	247,826	24,981	96,077	1,034,515	
Smith	2,789	876	14,458	623	5,211	23,958	
Stewart	3,899	-	-	-	1,712	5,612	
Sullivan	25,587	675	55,944	-	23,311	105,518	
Sumner	31,742	7,844	102,096	457	88,709	230,847	
Tipton	6,604	-	17,875	-	1,135	25,614	
Trousdale	1,928	96	1,024	750	2,075	5,873	
Unicoi	3,409	-	15,992	80	3,576	23,057	
Union	3,420	-	-	-	4,386	7,806	
Van Buren	273	-	3,197	880	1,282	5,632	
Warren	16,096	-	18,234	110	1,057	35,496	
Washington	32,519	-	39,622	-	16,168	88,310	
Wayne	5,017	-	1,031	-	458	6,506	
Weakley	6,362	-	16,455	1,500	3,500	27,817	
White	20,332	400	18,178	1,250	3,133	43,293	
Williamson	150,018	3,499	127,931	-	41,529	322,977	
Wilson	70,625	1,393	69,143	3,640	13,240	158,041	
Total Direct Costs	2,404,312	224,808	2,595,054	123,868	1,126,282	6,474,325	
Total Indirect Costs (if applied)	-	-	-	-	-	-	
Total Federal Expenditures	\$ 2,404,312	\$ 224,808	\$ 2,595,054	\$ 123,868	\$ 1,126,282	\$ 6,474,325	



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