

LIMITED-SCOPE AUDIT PROPOSAL

Reviewing Ford County's Ballot Reconciliation Process During the 2024 Primary Election

SOURCE

This audit proposal was requested by the Legislative Post Audit Committee.

BACKGROUND

In Kansas, county election offices are responsible for administering elections and the Secretary of State is responsible for overseeing their compliance with state and federal election laws. County election offices use both computer and paper-based voting systems during elections. The result of each cast ballot is stored in a digital recording system. Data from the recording systems is ultimately transferred to the Secretary of State's Office to determine the statewide outcome of an election.

Federal and state law outline numerous requirements for elections processes, equipment, and staff to ensure the integrity and security of elections. For example, statutes require voting equipment to be certified, polling places to be secure, and elections officers to receive certain training.

In 2023, Legislative Post Audit evaluated 13 Kansas counties' election security procedures for the 2022 primary or general elections in five areas. Those areas included counties' policies and processes for the security of election management computers, ballots, voting and tabulation machines, and the transfer and movement of ballots and equipment. Audit staff selected Ford County as one of the counties for that review. However, Ford County staff sealed a significant amount of its documentation in the same containers as voted ballots and denied audit staff access to inspect their election management computer. This ultimately prevented audit staff from evaluating Ford County's election security procedures.

Legislators requested this audit as a follow up to the 2023 audit. They are interested in reviewing whether Ford County's ballot activity reconciled with the number of voters in the 2024 primary election because that process is important to ensuring that ballots are secure.

AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

The audit objective listed below is the question we would answer through our audit work. The steps listed for the objective convey the type of work we would do. These may change as we learn more about the audit issues.

Objective 1: Did Ford County have an adequate process for ensuring the number of voted ballots reconciled with the number of voters in the 2024 primary election? Our tentative methodology would include the following:

- Talk to Ford County election officials to understand their process for reconciling in-person and mail-in ballot activity during advanced voting and on election day. This would include any documentation the county creates to record their reconciliation process.

- Review the ballot reconciliation documentation Ford County election workers created during the 2024 primary election to determine if the number of voted ballots reconciled with the number of voters. This would include the county's documentation of the number of ballots voted in-person or by mail, provisional ballots, and the number of voters who checked in at each polling location during the advance voting period and on election day.
- As time allows and documentation is available, trace numbers from Ford County's reconciliation documentation to underlying source documents such as printouts from tabulation machines and the state's voter registration system to evaluate whether Ford County's reconciliation documentation was accurate.
- In addition to the ballot reconciliation work, review Ford County's electronic and paper poll book or registration book to determine whether it includes the declaration required by state law.
- Talk to Ford County officials to understand the reason for any issues identified.

ESTIMATED RESOURCES

We estimate this audit would require **100 staff hours** to complete.