

## LIMITED-SCOPE AUDIT PROPOSAL

### Reviewing Ford County's Ballot Reconciliation Process During the 2024 General 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.

Some of those requirements deal with counties' processes for ensuring their ballot activity reconciles with the number of voters in the election. State law requires poll workers to count the number of ballots cast and the number of provisional ballots and balance them with the number of voters who signed the poll book as soon as polls close on election night. Poll workers are required to report discrepancies in writing to the county election officer so they can identify and resolve any issues before proceeding with the election.

Legislators requested this audit as a follow up to a previous audit we completed of Ford County's ballot reconciliation processes during the 2024 primary election. We found an issue with the county's ballot reconciliation during that election. Legislators are interested in reviewing whether Ford County resolved the issue in the 2024 general election.

#### 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 general 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 general 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 part of this work, trace numbers from Ford County's reconciliation documentation to underlying source documents such as printouts from tabulation machines to evaluate whether Ford County's reconciliation documentation was accurate.
- In addition to the ballot reconciliation work, compare the number of Ford County residents who registered to vote and participated in the 2024 general election to the number of Ford County residents of voting age. Also review documentation showing whether Ford County officials completed a post-election audit with the required number of precincts included.
- 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.