

LIMITED-SCOPE AUDIT PROPOSAL

Reviewing Ford County's Tabulation Machine Testing Processes 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 tabulation machines correctly count voters' selections. State law (K.S.A. 25-4411 and 25-4610) requires county election officers to test all tabulation machines both before and after the election. The testing should include all candidates, all measures, and one or more ballots with excess votes for each office. The test results should be predetermined so the county election officer can identify if the tabulation machines are correctly counting votes and rejecting excess votes as they should.

Legislators requested this audit as a follow up to previous audits we completed of Ford County's election security processes during the 2022 general election. We found an issue with the county's machine testing processes 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 testing the accuracy of tabulation machines before and after the 2024 general election? Our tentative methodology would include the following:

- Talk to Ford County election officials to understand their process for testing tabulation machines before and after the election. This would include any documentation the county creates to record their testing process and the test ballots they used.

- Review the test ballots and any other documentation Ford County election workers created during the 2024 general election to determine if they completed the tabulation machines tests and included the elements required in state law. This would include whether tests were completed on all machines both before and after the election, and if they processed ballots with predetermined votes for all candidates, measures, and excess votes.
- 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.