Office of the Auditor General
Performance Audit Report

Bureau of Elections
Department of State

March 2022

The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.

The auditor general may make investigations pertinent to the conduct of audits.

Article IV, Section 53 of the Michigan Constitution

OAG
Office of the Auditor General

Report Summary

Performance Audit

Bureau of Elections (BOE)

Department of State

Legislation in 1951 created BOE to assist with the administration of the Secretary of State's election-related duties and responsibilities. BOE maintains the State's Qualified Voter File (QVF), which is the complete list of 8.0 million registered electors in Michigan. BOE develops and provides training to the 1,603 local clerks and other local election officials who independently administer elections under their jurisdiction. BOE also prescribes the procedures for and, along with county clerks, conducts post-election audits. BOE expended $22.9 million and had 32 employees as of the end of fiscal year 2020.

Audit Objective			Conclusion
Objective 1: To assess the sufficiency of BOE's efforts to maintain the integrity of QVF.			Sufficient, with exceptions
Findings Related to This Audit Objective	**Material Condition**	**Reportable Condition**	**Agency Preliminary Response**
BOE did not perform a periodic reconciliation between the driver's license file and QVF. We identified discrepancies in addresses and death status that if identified and corrected could help decrease the risk of ineligible electors voting in Michigan (Finding 1).		X	Agrees
Observations Related to This Audit Objective	**Material Condition**	**Reportable Condition**	**Agency Preliminary Response**
Legislative clarification may be needed related to ballots cast prior to an election day by electors who are deceased on election day (Observation 1).	Not applicable for observations.		

Audit Objective			Conclusion
Objective 2: To assess the effectiveness of selected application access controls over QVF and the Electronic Poll Book (EPB).			Effective
Findings Related to This Audit Objective	**Material Condition**	**Reportable Condition**	**Agency Preliminary Response**
Improved EPB security configuration controls are needed to ensure appropriate access and protect elector information (Finding 2).		X	Agrees

Audit Objective			Conclusion
Objective 3: To assess the sufficiency of selected BOE post-election audit procedures to help ensure the integrity of elections.			Sufficient, with exceptions

Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Post-election audit results were not properly submitted for approximately 9% of selected audits and 10% of the submissions were late. In addition, approximately 17% of completed post-election audits did not include a hand count of the appropriate Statewide race ballots (Finding 3).		X	Agrees

Observations Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Enhanced requirements in the Michigan Election Law and BOE policies and procedures could help improve the effectiveness of post-election audits (Observation 2).	Not applicable for observations.		
Observations from clerk site visits and survey results could help improve Michigan's election processes (Observation 3).			

Audit Objective			Conclusion
Objective 4: To assess the sufficiency of BOE's efforts to establish and provide training to the county, city, and township officials who are responsible for conducting elections.			Sufficient, with exceptions

Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Required post-election audit training was not completed by approximately 52% of county clerks and 59% of other county election officials who had not viewed relevant post-election audit training webinars or videos (Finding 4).	X		Agrees

March 4, 2022

The Honorable Jocelyn Benson
Secretary of State
Richard H. Austin Building
Lansing, Michigan

Dear Secretary Benson:

This is our performance audit report on the Bureau of Elections, Department of State.

We organize our findings and observations by audit objective. Your agency provided preliminary responses to the recommendations at the end of our fieldwork. The *Michigan Compiled Laws* and administrative procedures require an audited agency to develop a plan to comply with the recommendations and to submit it to the State Budget Office upon completion of an audit. Within 30 days of receipt, the Office of Internal Audit Services, State Budget Office, is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

Doug Ringler
Auditor General

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BUREAU OF ELECTIONS

AUDIT OBJECTIVES, CONCLUSIONS, FINDINGS, AND OBSERVATIONS

QVF INTEGRITY

BACKGROUND

The Michigan Election Law* (Section 168.509o of the *Michigan Compiled Laws*) states that the Secretary of State (SOS) shall direct and supervise the establishment of a Statewide Qualified Voter File* (QVF). QVF serves as the official record to identify all registered electors* and their precincts for the conduct of all elections held in Michigan.

Elector records are updated through various parties, including local election officials, SOS branch offices, and SOS online voter registration applications. According to the Michigan Election Law (Section 168.509r of the *Michigan Compiled Laws*), local clerks are responsible for verifying the accuracy of the names and addresses of registered electors in QVF and the SOS is responsible for maintaining the systems necessary for the operation of QVF.

As of April 30, 2021, QVF contained 8.0 million registered electors and these electors cast 11.7 million votes throughout 9 general, primary, regular, and special elections:

	Number (Percentage) of Votes Cast Per QVF Voter History		
Election Date	In-Person	Absentee	Total
May 7, 2019	117,553 (51.6%)	110,466 (48.4%)	228,019
August 6, 2019	102,918 (44.6%)	127,851 (55.4%)	230,769
November 5, 2019	392,292 (52.7%)	352,161 (47.3%)	744,453
January 7, 2020	2,856 (68.2%)	1,329 (31.8%)	4,185
March 10, 2020	1,410,988 (61.5%)	882,189 (38.5%)	2,293,177
May 5, 2020	12 (0.0%)	184,488 (100.0%)	184,500
August 4, 2020	859,597 (34.3%)	1,647,379 (65.7%)	2,506,976
November 3, 2020	2,238,964 (40.5%)	3,294,854 (59.5%)	5,533,818
March 23, 2021	415 (62.6%)	248 (37.4%)	663
Total election votes	5,125,595	6,600,965	11,726,560

During these elections, clerks reported they rejected 56,248 ballots based on information obtained from QVF and other sources because of issues such as invalid signatures, late ballots, and electors being deceased as of the date of the election (see Exhibit 1).

AUDIT OBJECTIVE

To assess the sufficiency of the Bureau of Elections' (BOE's) efforts to maintain the integrity of QVF.

CONCLUSION

Sufficient, with exceptions.

See glossary at end of report for definition.

FACTORS IMPACTING CONCLUSION

- 99.1% of registered electors' information in QVF accurately reflected data contained in the SOS driver's license file* (DLF) for electors with an active driver's license or State identification (ID).

- 99.99% of the electors who cast votes during our audit period were within acceptable age parameters. We followed up on the 13 individuals with recorded ages under 18 who cast votes (4 in the March 2020 primary and 9 in the November 2020 general elections) and noted election officials manually added 12 to the Electronic Poll Book (EPB) on the day of the election and 1 had an inaccurate birth date in QVF. We also noted 1 additional individual with a recorded age over 122 whose birth date was not verified or updated as of the date the individual cast a vote. These 14 instances occurred in 10 different counties.

- 99.99% of votes cast during our audit period were not identified as a duplicate vote. Since the prior audit, BOE developed a process to review potentially duplicate votes using the QVF voter history. In its November 2020 review, BOE identified 2,284 potential duplicate votes. BOE determined 2,134 votes were not duplicate, but the voter history files were uploaded twice for 5 townships because of Internet connectivity issues. BOE further reviewed the remaining 150 records and resolved 109 of them at the time of our review and referred 41 for further investigation to either SOS's Office of Investigative Services or the Department of Attorney General.

- 100% of the electors sampled were correctly identified as to their Congressional, State Senate, and State House of Representatives districts based on their addresses noted in QVF.

- Reportable condition* related to reconciling data between DLF and QVF (Finding 1).

- Identified 2,775 (0.02%) of the 11,725,897 votes cast in 8 elections from May 2019 through November 2020 were cast by electors deceased as of election day according to QVF voter history. Of these 2,775 votes, 2,734 (98.5%) were cast by electors who died within 40 days prior to the election (Observation* 1).

See glossary at end of report for definition.

FINDING 1

Improvement needed in reconciling data between DLF and QVF.

BOE should improve its process for reconciling data between the DLF and QVF to help decrease the risk of ineligible electors voting in Michigan or eligible electors not receiving the correct ballot for their jurisdiction.

Section 257.315 of the *Michigan Compiled Laws* requires the Department of State to update the QVF when a change of residence is recorded in DLF. In addition, Section 168.509o of the *Michigan Compiled Laws* requires the Department of State to at least once a month cancel the voter registration of individuals identified as deceased in DLF.

BOE receives a daily file when a change in name, address, or status made to DLF requires an update to QVF; BOE then performs a reconciliation with this information. However, BOE did not complete periodic full reconciliations between DLF and QVF during our audit period. To ensure QVF was appropriately updated:

a. We sampled 55 records that did not match between DLF and QVF. We noted 37 records had valid reasons for the difference, such as the street name missing a directional description (e.g., north and southwest). For the remaining 18 records, BOE corrected 12; however, BOE indicated the remaining 6 required further confirmation of the voters' addresses.

b. We performed a match of QVF active voters as of April 30, 2021 to deceased citizens in the Michigan Department of Health and Human Services' (MDHHS's) Vital Records File. We identified 7 weeks between December 2020 and March 2021 in which we estimate approximately 3,650 individuals were deceased in the Vital Records File and were not updated in QVF through the DLF reconciliation process.

Although BOE developed a formalized procedure to document the full reconciliation, BOE did not complete a periodic full reconciliation because of the implementation of a new SOS system. Also, BOE informed us the legacy SOS system interface that sent death match records to QVF was gradually replaced and fully implemented in March 2021.

We noted a similar condition in our prior audit. The Department of State agreed to develop and implement a formalized procedure to document the full reconciliation between DLF and QVF.

RECOMMENDATION

We recommend that BOE improve its process for reconciling data between the DLF and QVF to help decrease the risk of ineligible electors voting in Michigan or eligible electors not receiving the correct ballot for their jurisdiction.

**AGENCY
PRELIMINARY
RESPONSE**

The Department of State provided us with the following response:

*BOE agrees with the recommendation. BOE's periodic
reconciliation process was delayed during the audit period, due to
a transition between the legacy DLF system and implementation
of the current DLF system. The timing ensured it would not
impact any election. The implementation period of the current
DLF system took place soon after the statewide 2020 presidential
election and far in advance of statewide elections in 2022. In
October 2021, BOE performed a reconciliation that identified all
deceased individuals in the current DLF and updated QVF
accordingly. BOE is implementing a quarterly reconciliation,
scheduled for release in March 2022, that will replace the
reconciliation process developed for the legacy DLF system.*

OBSERVATION 1

Further legislation may be needed to minimize the possibility that ballots cast by electors who are deceased on election day are counted.

The Michigan Constitution guarantees an elector qualified to vote has the right to do so using an absent voter ballot without giving a reason, beginning 40 days before an election and extending through and including election day. The *Michigan Compiled Laws* state that if upon the examination of the envelope containing an absent voter ballot there is knowledge that the person casting the ballot is deceased, then such vote shall be rejected. For example, an individual may have requested, completed, and returned an absent voter ballot and then subsequently died during the 40-day period prior to election day. As part of election day procedures, the election worker examining the absent voter ballot envelope is required to verify the voter is registered in QVF and, if the election worker is not aware from any other source that the voter has died, it would be appropriate to accept and count the ballot.

The *Michigan Compiled Laws* also require:

- Several officials, within their professional duties, to report deaths to the proper authorities within a specified time frame.

- County clerks to provide death information to local clerks.

- The SOS to identify deceased Michigan residents from the U.S. Social Security Administration's Death Master File and update DLF and QVF.

We performed a match using first name, last name, and date of birth from the QVF voting history by elector as of April 30, 2021 to MDHHS's Vital Records File obtained as of February 16, 2021. Our analysis of QVF voter history for the eight elections noted below identified 2,775 votes cast by electors who died prior to election day:

Election Date	Description	Number of Votes Cast	Cast by Electors Deceased as of Election Date	Number of Counties Impacted
May 7, 2019	Regular	228,019	51	18
August 6, 2019	Primary	230,769	59	18
November 5, 2019	General	744,453	168	31
January 7, 2020	Special	4,185	0	0
March 10, 2020	Primary	2,293,177	388	58
May 5, 2020	Regular	184,500	27	11
August 4, 2020	Primary	2,506,976	466	53
November 3, 2020	General	5,533,818	1,616	74
Total		11,725,897	2,775	77

We determined 2,765 (99.6%) of votes cast by electors recorded as deceased as of the election date were cast via an absent voter ballot. We analyzed date of death for the deceased electors and determined 2,734 (98.5%) votes were cast by electors who died within 40 days of the elections and the remaining 41 (1.5%) by

electors who died 41 days or more prior to the elections. Finally, we noted these 2,775 votes cast represented 0.02% of the 11,725,897 votes cast in the eight elections subject to this review.
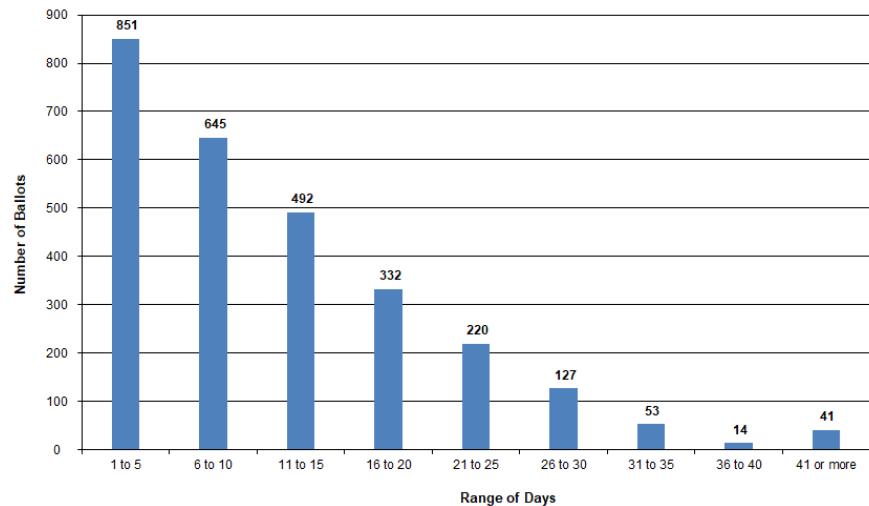
Because of the delays among the dates of a person's death, death certification, and formal removal from QVF, an election worker is less likely on election day to identify and reject the ballot of a person with a date of death close to an election date:

Number (Percentage) of Votes Cast Organized by Election and by Deceased Date

Range of Days	2019			2020					Total	
	May 7	August 6	November 5	January 7	March 10	May 5	August 4	November 3		
1 to 5	14	20	65	0	132	14	152	454	851	(30.7%)
6 to 10	13	16	43	0	110	4	119	340	645	(23.2%)
11 to 15	11	7	26	0	72	6	78	292	492	(17.7%)
16 to 20	9	8	23	0	36	3	54	199	332	(12.0%)
21 to 25	3	2	5	0	20	0	36	154	220	(7.9%)
26 to 30	0	1	3	0	4	0	13	106	127	(4.6%)
31 to 35	0	1	0	0	3	0	6	43	53	(1.9%)
36 to 40	0	1	0	0	1	0	4	8	14	(0.5%)
41 or more	1	3	3	0	10	0	4	20	41	(1.5%)
Total	51	59	168	0	388	27	466	1,616	2,775	

We further analyzed the voting history of electors who cast 41 votes and whose date of death was 41 days or more before the election. These 41 votes were cast by 26 different electors in 6 different elections (see preceding table) with 6 of the votes cast in person. Further, half of those individuals had a common surname (Smith, Johnson, etc.) or a name that included a suffix (Jr. or Sr.), increasing the potential of QVF inaccuracies resulting in a false match. In fact, 6 clerks indicated in their survey responses for our audit that they had identified electors inappropriately marked as deceased in QVF.

Questions and observations to consider if legislation is pursued to help minimize the possibility of counting the ballot of an elector who was deceased on election day include:

- Should county clerks have the authority to update QVF after receiving death notifications rather than forwarding them to the city or township clerks?

- To help ensure QVF and EPB accuracy:

    o Should the Michigan Election Law specify the exact day (e.g., 10 days prior to election date) a formal death match required by Section 168.509o of the *Michigan Compiled Laws* should occur?

    o If an elector dies after that date, should the elector's vote legally count?

    o Should a vote legally count if an elector properly submits an absent voter ballot and then dies prior to election day?

- Early processing of absent voter envelopes and ballots could impact the ability to identify a deceased elector's ballot.

QVF AND EPB APPLICATION ACCESS CONTROLS

BACKGROUND

Access controls* limit or detect inappropriate access to computer resources, thereby protecting the resources from unauthorized modification, loss, and disclosure. For access controls to be effective, they should be properly designed, implemented, and maintained.

Access controls over QVF are the responsibility of BOE. These responsibilities include approving, removing, and monitoring user activity for State employees, contractors, and local election officials.

EPB is a unique download from QVF. Local clerks download precinct specific EPB to their precinct's laptop prior to each election. EPB allows election inspectors to search a voter's registration record, confirm the voter's registration is correct, and assign a ballot to that voter, essentially automating the typical paper process. After an election is complete, EPB generates reports used in the official precinct record and a voter history file that should be uploaded into QVF.

As of April 15, 2021, 2,991 active user accounts existed in QVF. The table below summarizes the user accounts by type of access:

| | Access | |
Type of Account	Administrative	Nonadministrative
State	20	34
Local election official	0	2,937
Total	20	2,971

AUDIT OBJECTIVE

To assess the effectiveness* of selected application access controls over QVF and EPB.

CONCLUSION

Effective.

FACTORS IMPACTING CONCLUSION

- BOE implemented QVF user account management procedures.

- BOE provided training to users with access to QVF.

- BOE ensured that users who obtained access to QVF had a signed user agreement.

See glossary at end of report for definition.

- BOE complied with Finding 2 in our prior audit report, issued in December 2019 (231-0235-19), by:

  o Ensuring QVF user access was removed on a timely basis.

  o Granting user access to QVF based on the principle of least privilege*.

  o Following established procedures when granting user access to QVF.

  o Ensuring the QVF security configurations were appropriate.

- Reportable condition related to security configuration controls over EPB (Finding 2).

See glossary at end of report for definition.

FINDING 2

Security configuration controls over EPB should be improved.

BOE should improve its security configuration controls over EPB to help prevent and detect inappropriate access and protect elector information from unauthorized use, disclosure, modification, or destruction.

BOE's Security Manual and the Department of Technology, Management, and Budget's (DTMB's) Access Control Standards establish security control baselines for State of Michigan information systems as they relate to access controls, such as account management, access enforcement, segregation of duties*, principle of least privilege, log-in security, passwords, encryption, and audit logs.

Local clerks download their precinct specific EPB from QVF to the precinct's laptop prior to each election. BOE requires EPB to be used at each polling place on election day to process elector information and generate precinct reports. Election inspectors use EPB to search a voter's registration record, confirm the registration accuracy, and assign a ballot to the voter. After the election is complete, EPB generates reports used in the official precinct record and a voter history file that should be uploaded into QVF.

Clerks establish an encryption password and unique user accounts as part of the initial EPB download. Election officials use a unique user ID and password to access EPB to ensure each user's activity is appropriately recorded in the audit log.

We observed DTMB, in conjunction with BOE, download EPB from QVF to ensure it appropriately designed and implemented required security configurations.

We identified concerns within some of these processes. Because of the confidentiality of these configurations, we did not summarize our testing results for presentation in this finding. Instead, we provided the detailed results to SOS management.

RECOMMENDATION

We recommend that BOE improve its security configuration controls over EPB to help prevent and detect inappropriate access and protect elector information from unauthorized use, disclosure, modification, or destruction.

AGENCY PRELIMINARY RESPONSE

The Department of State provided us with the following response:

The Department agrees with the recommendation. BOE has implemented changes to the security configurations to address the issues identified by OAG.

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* See glossary at end of report for definition.

POST-ELECTION AUDIT PROCEDURES

BACKGROUND

Article II, Section 4 of the Michigan Constitution of 1963, as amended upon elector approval of Proposal 3 of 2018*, effective December 22, 2018, provides Michigan electors with the right to have the results of Statewide elections audited, in such manner as prescribed by law, to ensure the accuracy and integrity of elections. As a result, the Michigan Election Law was further amended by Public Act 603 of 2018, effective December 28, 2018, to require the SOS and county clerks to conduct post-election audits* as set forth in BOE's prescribed procedures.

BOE's post-election audit process includes:

- Procedural audits*: County clerks and their staff generally perform these audits. The number of precincts selected for audit by county is dependent on the total number of precincts within the county for each election. In addition, for each applicable election, BOE judgmentally selects and performs audits of certain jurisdictions based on its risk assessment. The goal of procedural audits is to enhance election administrators' understanding of required election procedures and practices and ensure the accuracy of the voting system and tabulation process. County clerks and BOE have conducted procedural audits since 2012. BOE's Post-Election Audit Manual documents its prescribed procedures, including the precinct sampling, audit documentation, and results reporting processes.

- Risk-limiting audits* (RLAs): BOE incorporated these audits into its post-election audit process after approval of Proposal 3 of 2018. The goal of an RLA is to limit the risk of certifying an incorrect election outcome by manually reviewing a sample of ballots and comparing them with voting machine tabulated results. RLAs employ sampling techniques that provide a statistically based conclusion and help improve audit efficiency by not conducting a full hand recount. The number of ballots selected for audit is determined by the details of the contest being audited, such as margin of victory, and the predetermined risk limit. For example, a risk limit of 5% would identify a wrong outcome, if one exists, at least 95% of the time. BOE utilizes a vendor's RLA software to select a sample. Prior to sample selection, clerks must create a ballot manifest that includes all ballot containers for each precinct and the number of ballots within each container. Clerks enter this information in the RLA software, and it selects a ballot sample. Then the RLA software calculates if the selected risk limit was met after all clerks have entered their testing results.

See glossary at end of report for definition.

In addition, following the November 3, 2020 general election, BOE worked with county and local election officials to conduct audits of absent voter counting boards in four large cities and performed a full hand count of all ballots in one county.

Post-election audit activity for each election during our audit period is summarized as follows:

		Number of Procedural Audits				
Election Date	Number of Votes Cast Per QVF	Precincts Statewide	Sample Precincts Selected Statewide	Precincts in County	Precincts Per County Selected for Audit[1]	RLA Performed
May 7, 2019	228,019	826	84	1 to 20 21 or more	1 3	Yes
August 6, 2019[2]	230,769	n/a	n/a	n/a	n/a	Yes
November 5, 2019	744,453	1,907	103	1 to 10 21 to 100 101 or more	1 3 5	Yes
January 7, 2020[3]	4,185	n/a	n/a	n/a	n/a	No
March 10, 2020	2,293,177	4,757	195	1 to 10 21 to 100 101 or more	1 3 5	Yes[5]
May 5, 2020[4]	184,500	n/a	n/a	n/a	n/a	No
August 4, 2020[2]	2,506,976	n/a	n/a	n/a	n/a	No
November 3, 2020	5,533,818	4,756	258	1 to 20 21 to 50 51 to 100 101 or more	1 3 5 10	Yes[5]
March 23, 2021[3]	663	n/a	n/a	n/a	n/a	No
May 4, 2021	283,243	914	60	Any	1	Yes

[1] BOE reserves the right to waive audits on a case-by-case basis.

[2] No procedural audits performed for August elections because of proximity to November elections.

[3] No audits performed for special elections because of limited number of votes cast.

[4] No audits because of COVID-19 pandemic work-from-home orders.

[5] Statewide RLA. The remaining RLAs were pilot audits for BOE selected jurisdictions.

n/a = not applicable.

AUDIT OBJECTIVE
To assess the sufficiency of selected BOE post-election audit procedures to help ensure the integrity of elections.

CONCLUSION
Sufficient, with exceptions.

LOCAL ELECTION RECORDS REVIEW
During our site visits to local clerks' offices, we inspected and reviewed election records with the assistance of local election officials. While conducting these procedures we were in the presence of local election officials and did not physically handle or touch records (Observation 3).

FACTORS IMPACTING CONCLUSION

- BOE supplemented its post-election audit process following the November 2020 election to include a review of absent voter counting boards in four large cities in response to increased voter use of absentee ballots.

- BOE identified and selected higher risk jurisdictions for procedural audits it performed based on risks identified during discussions with clerks, identified election day issues, and/or complaints.

- We validated 99.9% of ballots tabulated by voting equipment and certified by the Boards of County or State Canvassers for the votes cast for select candidates agreed with BOE or county election official hand counts performed during post-election procedural audits of over 25,000 November 2020 election paper ballots at 19 applicable jurisdictions.

- BOE added RLAs to its post-election audit process immediately after elector approval of Proposal 3 of 2018 to help ensure the accuracy and integrity of election results. BOE conducted its first Statewide RLA for the November 2020 general election in January 2021; however, 21 jurisdictions did not participate (see Exhibit 4), limiting BOE's ability to determine if the selected risk limit was met.

- Reportable condition related to proper oversight and reporting of post-election audits (Finding 3).

FINDING 3

Improved controls needed to ensure proper oversight and reporting of post-election audits.

BOE needs to improve its oversight and reporting of the post-election audits assigned to county clerks to help ensure the accuracy and integrity of election records and information provided to the public.

Section 31a of the Michigan Election Law (Section 168.31a of the *Michigan Compiled Laws*) requires the SOS to supervise each county clerk in the performance of election audits. It also requires county clerks to conduct election audits as set forth in the SOS's prescribed procedures. BOE's Post-Election Audit Manual details its prescribed post-election audit procedures. The State of Michigan's Financial Management Guide (FMG) (Part VII, Chapter 1, Section 200) requires management to design control activities, including supervisory controls, to achieve objectives and respond to risks. The FMG also requires management to have processes in place to communicate quality information when externally communicating relevant information to the public and other stakeholders. The FMG further explains that quality information is complete, accurate, correct, sufficient, valid, and verifiable.

County clerks initially document their post-election audit results on BOE's Post-Election Audit Worksheet (see Exhibit 3) and then electronically submit the results in the eLearning Center*. BOE has the ability within the eLearning Center to summarize, track, and monitor the status of these audits. In April 2021, BOE published its report of the November 2020 election to provide information to the public regarding post-election audit results and to recommend improvements for conducting future elections.

Our review of post-election audits BOE assigned to county clerks after the November 2019 and November 2020 elections identified BOE's need to develop sufficient controls to ensure it appropriately supervised the audits. We noted:

    a. BOE did not ensure county clerks completed and timely submitted all assigned post-election audits.

       Section 168.31a(3) of the *Michigan Compiled Laws* requires each county clerk who conducts an election audit under this Section to provide the results of the election audit to the SOS within 20 days after the election audit.

       County clerks did not submit post-election audit results in the eLearning Center for 31 (8.6%) of 361 assigned post-election audits. Of those 31, 12 (3.3%) audits were not completed. In addition, 34 (10.3%) of the 330 submitted post-election audit results ranged from 2 to 47 days late.

See glossary at end of report for definition.

Following are the post-election audit results by election:

	November Election		
	2019	2020	Total
Number of assigned audits	103	258	361
Number submitted in eLearning[1]	91	239	330
Number completed but not submitted in eLearning[1, 2]	8	11	19
Number not completed[1]	4	8	12
Number submitted late	7	27	34
Range of late submissions	3 to 19 days	2 to 47 days	

[1] See Exhibit 4.
[2] BOE requested and obtained completed hard-copy Post-Election Audit Worksheets or verbal confirmation from county clerks after OAG inquiry in June 2021.

Ensuring county clerks complete and submit post-election audits provides BOE additional assurance the audits were performed within its prescribed procedures and an opportunity to identify all deficiencies and assign appropriate training to city and township clerks (see Finding 4, part d.).

BOE informed us it relied on county clerks' verbal confirmations that they completed the audits; however, sufficient internal control dictates that relevant information must be verifiable.

b. BOE did not ensure county clerks hand counted ballots as directed in the prescribed procedures.

Section 168.31a(2) of the *Michigan Compiled Laws* requires a Statewide post-election audit to include an audit of the results of at least one Statewide race in each precinct selected for audit. BOE's Post-Election Audit Manual requires BOE to select the race audited Statewide. BOE selected the U.S. Senate race for the November 2020 election.

For 40 (16.7%) of 239 completed post-election audits, county clerks did not hand count the U.S. Senate race ballots, as directed. In addition, for 12 (30.0%) of these 40 audits, hand counting did not occur for any race. The 28 county clerks performing hand counts included these races:

- Presidential (15)
- Statewide proposals (6)
- Local races (4)
- Multiple (not including U.S. Senate) (3)

Inconsistent application of its prescribed procedures limits BOE's ability to effectively conclude or perform any

potential Statewide analysis of the county clerks' hand count results.

BOE informed us it was not aware that some county clerks did not hand count the appropriate Statewide race; however, this information was available to BOE in the eLearning Center.

Because of the issues noted, BOE's report on the November 2020 election included information that was not accurate or complete. BOE reported that county clerks completed all 258 assigned post-election audits and the audits included a full hand count of paper ballots cast in the U.S. Senate race. However, county clerks did not complete 8 audits, did not provide results for 11 audits until after the report issuance date, and did not always complete a full hand count of the U.S. Senate race.

RECOMMENDATION

We recommend that BOE improve its oversight and reporting of the post-election audits assigned to county clerks.

AGENCY PRELIMINARY RESPONSE

The Department of State provided us with the following response:

The Department agrees with the recommendation and will take steps to improve oversight and reporting of post-election audits assigned to county clerks.

a. *In January 2021, BOE contacted clerks who had not yet submitted November 2020 audit results. For some clerks, BOE relied upon verbal confirmation that the audit had been completed because of the unique circumstances following the election, which included the COVID-19 pandemic and an unprecedented level of threats and abuse toward local election officials. BOE believes clerk misunderstanding was the primary cause of erroneous verbal confirmations.*

In future elections, BOE will require all counties to submit audit completion worksheets by required deadlines. Although BOE has maintained an online module for clerks to submit audit results, BOE will review and improve the module to make it easier for county users to submit their results and to facilitate BOE staff review of results using the module. BOE will also institute protocols to ensure that BOE staff regularly review all audit results submitted to the module.

b. *As noted above, BOE will streamline the process of online reporting of audit completion and will utilize the improved process to ensure that all completed worksheets include a specific field in which the clerk must indicate that the hand count of the race specified by BOE was completed (clerks*

are free to do hand counts of additional races but must complete the hand count designated by BOE).

BOE understands the auditor's emphasis on the importance of all assigned precinct procedural audits being fully completed. Following the 2020 election BOE and clerks conducted a greater number and category of audits than had ever been conducted in the state. In addition to the 250 precinct procedural audits noted here, BOE and clerks also conducted a statewide risk-limiting audit exercise in which approximately 18,000 randomly selected ballots from more than 1,300 local jurisdictions statewide were hand counted, in addition to all ballots in Antrim County, to confirm the accuracy of the state's vote tabulation machines. Further, BOE worked with county and local officials to conduct extensive audits of absent voter counting boards in four large cities. Engaging in these additional audits required a considerable amount of additional staff time and resources. The full, unprecedented scope of audits completed for the November 2020 election is important context for evaluating BOE's overall performance. BOE believes both the post-election audits and the OAG's review demonstrate the integrity of past elections and their results.

OBSERVATION 2

Legislative action could help improve BOE's ability to effectively utilize the post-election audit process and to ensure the accuracy and integrity of election results.

Post-election audits are designed to ensure the accuracy of election results, verify the integrity of the election, and promote voter confidence in the election process. In 2012, the Legislature recognized the importance of post-election audits by amending the Michigan Election Law to allow for such audits, including audits of election precincts (commonly referred to as "procedural" audits), and instructed the SOS to develop an election audit program and to supervise the audits.

The goal of procedural audits is to enhance election administrators' understanding of required elections procedures and practices, verify required procedures and practices were followed, and ensure the accuracy of the voting system and tabulations process at the selected precincts. To help comply with Proposal 3 of 2018 and further enhance its post-election audit process, BOE began conducting pilot RLAs at select jurisdictions in December 2018. RLAs utilized statistically based sampling techniques designed to limit the risk a contest is certified with the wrong winner and supplement the procedural audit process. BOE performed Statewide RLAs for the March 2020 presidential primary and November 2020 general elections.

We reviewed the Michigan Election Law and BOE policies and procedures and discussed the post-election audit process with BOE and select county, city, and township clerks. Also, we reviewed select post-election audit activities performed by other states. We noted:

a. BOE and clerks conducted post-election audits after the Boards of County or State Canvassers have certified election results; however, RLAs were designed to limit the risk that an election was certified with the wrong winner. The Michigan Election Law requires:

- Boards of County Canvassers to complete their canvasses within 14 days after the election.

- Board of State Canvassers must meet to certify election results by the 20th day after election day.

- Board of State Canvassers must complete the canvass by the 40th day after election day.

If BOE and clerks completed post-election audits prior to Boards of County or State Canvasser certification, the Boards could factor the audit results into their determination. However, implementing this requirement would likely require an extension to the canvassing period. Research performed by the National Conference of State Legislatures (NCSL) in October 2019 determined that of the 33 states that specify applicable post-election audit requirements in statute or internal policies and procedures, 25 (75.8%) require completion of post-election audits prior to election certification.

b. The Michigan Election Law requires Statewide post-election audits; however, the only specific audit procedures it references are those used in post-election procedural audits. BOE also supervises RLAs under its authority to prescribe audit procedures. Research conducted by NCSL in September 2021 disclosed the following states with either RLA processes included in statute or beginning an administrative pilot program:

In Statute	Pilot Program in Statute	Optional RLA in Statute	Administrative Pilot Program (Not in Statute)
Colorado	Georgia	California	Michigan
Rhode Island	Indiana	Ohio	New Jersey
Virginia	Kentucky	Oregon	Pennsylvania
	Nevada	Washington	
	Texas		

The Michigan Election Law could include requirements for statistically based post-election audits and require the SOS to develop an audit program for these audits that includes reviewing ballots and consideration of current industry best practices.

c. Several local clerks did not complete assigned November 2019 and November 2020 general election procedural audits and November 2020 general election RLAs (see Exhibit 4). As a result, BOE was unable to statistically analyze RLA Statewide results.

The Michigan Election Law provides BOE with supervisory authority over post-election audits but does not give BOE the ability to assess any sanctions or other penalties to ensure clerks complete these audits. This limits BOE's ability to enforce electors' right to an audited Statewide election.

d. BOE published a report on April 21, 2021 summarizing its scope, findings, and recommendations from post-election audits completed after the November 2020 election. This was the first comprehensive report BOE published following an election.

Providing a similar report after select elections (e.g., Statewide general elections) could help ensure audit results are clearly communicated to the public. Minimum reporting requirements could also help ensure BOE provides consistent and comparative information.

These observations represent an opportunity for Michigan to further enhance its post-election audit process and help ensure the accuracy and integrity of election results. The Bipartisan Policy Center's Task Force on Elections, a bipartisan task force that includes 28 state and local election officials from 20 states

(including 1 city clerk and 1 county elections director from Michigan), published 8 principles for election audits in November 2021. The Task Force unanimously endorsed these principles, several of which complement our observations in parts a. through d. The 8 principles include:

(1) Audits should occur after every election and be explicitly authorized in state law.

(2) Audits should have a thorough, pre-established methodology.

(3) Audits should follow established security best practices and be conducted with trusted technology and tools.

(4) Election officials must maintain custody of ballots and other election peripherals in accordance with federal and state law and judicial standards for admissible evidence.

(5) Audits should be fully funded by state or local public resources.

(6) Audits should be transparent and open to the public for observation.

(7) Audit results should be clearly communicated to the public after their completion.

(8) Audits should take place before results are certified.

Considering these principles when designing and implementing additional post-election audit policies and procedures and/or amending the Michigan Election Law could help improve the effectiveness of Michigan's post-election audit process.

OBSERVATION 3

Observations from clerk site visits and survey results could help improve Michigan's elections process.

From September 22, 2021 through October 28, 2021, we visited 26 randomly and judgmentally selected jurisdictions and reviewed select November 2019 or November 2020 election records. We ensured our sample was representative by State regions; cities and townships; and Dominion Voting Systems, Inc. (Dominion), Hart Intercivic, Inc. (Hart), and Election Systems & Software (ES&S) voting system providers. Our sample consisted of the following:

Election Month and Year	County	Jurisdiction	Voting System
November 2019	Chippewa	City of Sault Ste Marie	Dominion
	Delta	Brampton Township	Dominion
	Eaton	City of Grand Ledge	Hart
	Ionia	City of Portland	Hart
	Kent	Solon Township	Dominion
	Osceola	Le Roy Township	Dominion
November 2020	Alger	City of Munising	Dominion
	Cass	Calvin Township	Dominion
	Clinton	City of St. Johns	Hart
	Ingham	Delhi Charter Township	Dominion
	Kalamazoo	City of Portage	ES&S
	Kent	City of East Grand Rapids	Dominion
	Lake	Yates Township	Dominion
	Livingston	Brighton Charter Township	Hart
	Macomb	City of St. Clair Shores	ES&S
	Marquette	City of Marquette	Dominion
	Mason	Branch Township	ES&S
	Midland	Jerome Township	Dominion
	Oakland	City of Pontiac	Hart
	Oakland	Bloomfield Township	Hart
	Oscoda	Elmer Township	Dominion
	Schoolcraft	Germfask Township	Dominion
	Shiawassee	Vernon Township	Dominion
	Van Buren	Antwerp Township	Dominion
	Wayne	City of Detroit	Dominion
	Wayne	City of Lincoln Park	Dominion

As part of our site visits used to evaluate BOE's supervision, we inspected the same election documents BOE requires the county clerk to review during a post-election procedural audit (see Exhibit 3) and discussed post-election audit activities and other election-related topics with county, city, and/or township clerks.

In addition, we surveyed 1,595 county, city, and township clerks soliciting information regarding training, QVF, election equipment, post-election audits, and privately funded grants (see Exhibit 6). We received responses from 1,078 (67.6%) clerks.

Our site visit activities and analysis of survey responses disclosed the following key observations related to absent voter ballot processing activities, privately funded grants, and RLAs:

a. <u>Absent Voter Ballot Processing Activities</u>
Prior to the November 2020 general election, Public Act 177 of 2020 amended the Michigan Election Law to provide city and township clerks with a population of at least 25,000 an opportunity to perform certain absent voter ballot pre-processing activities the day before election day. Pre-processing activities included:

- Opening the absent voter ballot return envelope.

- Removing the absent voter ballot secrecy envelope containing absent voter ballots.

- Verifying the ballot number on the ballot stub agrees with the ballot number on the absent voter ballot return envelope label.

City and township clerks must wait until election day to tabulate absent voter ballots. Discussions with and survey responses from clerks disclosed:

- The consensus among clerks was additional processing or tabulation of absent voter ballots prior to election day would help ensure timely and accurate election results are submitted on election day.

  A study conducted by NCSL disclosed 16 (31.4%) of the 50 states and District of Columbia allow tabulation of absent voter ballots prior to election day. Some of these 16 states specify in law that releasing information earlier than election day is a criminal offense.

- Absent voter ballot pre-processing for city and township clerks with a population under 25,000 could also be helpful, as these smaller jurisdictions generally have fewer election workers and no absent voter counting boards at each precinct.

In addition, our analysis of survey responses (see Exhibit 6, questions 24 and 25) disclosed as the proportion of absent voter ballots and a jurisdiction's population increased, clerks generally needed more time to process the ballots:

	Jurisdiction had enough time to process absent voter ballots on election day?	
	Yes	No (Percentage)
Percentage of Voters Submitting Absentee Ballots		
Less than 20%	67	10 (13.0%)
20% to 40%	375	74 (16.5%)
41% to 60%	260	77 (22.8%)
61% to 80%	63	39 (38.2%)
Over 80%	5	1 (16.7%)
Total	770	201
Jurisdiction Population		
Less than or equal to 4,999	601	100 (14.3%)
Between 5,000 and 24,999	122	56 (31.5%)
Between 25,000 and 49,999	30	17 (36.2%)
Between 50,000 and 99,999	12	18 (60.0%)
Greater than or equal to 100,000	5	10 (66.7%)
Total	770	201

If the use of absent voter ballots continues to increase, addressing absent voter ballot processing time lines could help ensure complete and accurate election results are provided to the public on election day.

We also asked clerks during our site visits to explain their absent voter ballot processing activities prior to and on election day to assess BOE's supervision of compliance with the following Michigan Election Law requirements:

- Clerk verification of voter signature on absent voter ballot application and absent voter ballot envelopes to digitized signature in QVF (Sections 168.761 and 168.765a of the *Michigan Compiled Laws*).

- Clerks to store absent voter ballots safely until election day; at least one inspector from each major political party present at the precinct; and retention of absent voter ballot secrecy envelopes (Section 168.765 of the *Michigan Compiled Laws*).

- Election inspector verification of voter signatures on absent voter ballot envelopes to digitized signature in QVF (Section 168.766 of the *Michigan Compiled Laws*).

Clerk explanations demonstrated acknowledgment and compliance with these requirements. In addition, our

review of applicable election records did not identify any significant noncompliance. However, addressing the following could help improve the security and effectiveness of absent voter ballot processing leading up to and on election day:

- Clarifying absent voter ballot storage requirements until processing could help ensure ballots are stored securely. Our discussions with clerks noted varying degrees of what clerks considered safe storage. For example, most clerks stored the ballots in locked vaults while two clerks stored in unlocked work or home offices.

- Providing signature analysis training to clerks and other applicable elections officials. Several clerks explained voter signatures tend to change as voters age and signature analysis training would better equip them in their validation efforts.

- Requiring clerks to determine whether the number of absent voter ballots agree with the number of absent voter ballot envelopes could help provide assurance that the tabulated number of these ballots was appropriate.

b. Privately Funded Grants
Donors committed $350 million to the Center for Tech and Civic Life (CTCL) for COVID-19 pandemic response grants. These grants were awarded to local election offices throughout the United States to supplement federal and state appropriated funding for the November 2020 election. Approximately 2,500 grants were awarded nationally, including 465 awarded to Michigan jurisdictions. CTCL stated on its Web site that the minimum grant amount offered was $5,000, with grant amounts awarded based on jurisdiction size, and all eligible local election offices that submitted an acceptable grant application received grants.

Eligible expenses included, but were not limited to, the costs associated with the safe administration of election responsibilities incurred between June 15, 2020 and December 31, 2020. However, if grantees had unspent funds on December 31, 2020, they could request a six-month extension until June 30, 2021 to expend the remainder of the grant award. Grantees were required to submit grant reports to CTCL by January 31, 2021 and additional grant reports if extensions were granted.

To help determine the extent to which CTCL grants were awarded to Michigan local election offices, we asked

clerks in our survey to provide us grant information. We learned:

- 97.3% of clerks who applied for grants received one.

- Awarded grant amounts reported by clerks were generally based on a jurisdiction's population, as illustrated below:

| | Grant Amounts | | | |
Jurisdiction Population	$5,000	Between $5,001 and $19,999	Between $20,000 and $99,999	Between $100,000 and $1,000,000
Less than or equal to 4,999	175	4	0	1
Between 5,000 and 24,999	58	27	7	1
Between 25,000 and 49,999	1	10	9	4
Between 50,000 and 99,999	1	4	10	5
Greater than or equal to 100,000	1	0	2	2
Total	236	45	28	13

We reviewed the Michigan Election Law, National Voter Registration Act, and the Help America Vote Act and determined BOE had no oversight responsibilities related to these grants. BOE confirmed it did not monitor clerks' use or reporting of CTCL grant funds. If private grant funds are used to purchase voting machines, ballot boxes, or other items that must conform to existing standards in the Michigan Election Law, requiring award recipients to disclose those purchases to BOE could help ensure compliance with those standards.

c. Risk-Limiting Audits (RLAs)
As presented in Observation 2, RLAs were added to BOE's post-election audit process upon passage of Proposal 3 of 2018. Although some clerks who responded to our survey (see Exhibit 6, question 22) indicated they believe RLAs are an effective and efficient tool for determining whether election results are accurate, a majority of clerks who responded to the survey or who we interviewed did not consider RLAs an effective or efficient tool or had no opinion.

Clerks shared that RLA concepts were challenging to comprehend, but most importantly, difficult to explain to the public. Many clerks did not understand the statistical sampling approach or how reviewing a small percentage of ballots could validate Statewide election results. In conjunction with its RLA software vendor, BOE could develop an RLA training program or educational campaign for clerks designed to improve overall awareness. Developing materials (e.g., brochures) that clerks could

provide to electors to help improve their understanding of RLAs could also be helpful.

On May 20, 2021, we observed a pilot RLA conducted in Holland, Michigan, with personnel from BOE and the Ottawa and Allegan County Clerk's offices. BOE informed us the pilot audit was testing a new method of conducting RLAs that involved selecting sample precincts and hand counting all ballots in that precinct. This ballot review is more comparable with the review performed during a procedural audit and BOE believes it may be easier for clerks and electors to understand conceptually.

LOCAL ELECTION OFFICIAL TRAINING

BACKGROUND

The Michigan Election Law (Section 168.31(1)(j) of the *Michigan Compiled Laws*) requires all individuals responsible for conducting elections to be adequately trained and BOE to establish a comprehensive training and accreditation* program. This accreditation program includes both an initial comprehensive training course and the completion of required continuing education at least once every two years to maintain accreditation. The Michigan Election Law also directly requires BOE to train and certify county clerks and their staff for the purpose of conducting post-election audits. These requirements serve to regulate elections, guard against abuse, and provide for the integrity of elections.

BOE established the eLearning Center to facilitate the distribution of training and made it available to 1,603 local clerks and over 3,000 other local election officials. The eLearning Center provides users with the ability to expand their knowledge about the Michigan election process by:

- Providing access to manuals and other reference documents.

- Allowing users to register for in-person classes or complete online training courses.

Other local election officials who do not conduct elections are not required to take training courses.

BOE uses the eLearning Center to assign training required by law and as it deems appropriate. For example, because of the anticipated increased use of absent voter ballots for the November 2020 election, BOE established an absent voter ballot processing training course and assigned it to all users who had access to the eLearning Center.

AUDIT OBJECTIVE

To assess the sufficiency of BOE's efforts to establish and provide training to the county, city, and township officials who are responsible for conducting elections.

CONCLUSION

Sufficient, with exceptions.

FACTORS IMPACTING CONCLUSION

- BOE established training materials covering a wide range of election-related topics and provided online and in-person classes via the eLearning Center.

* See glossary at end of report for definition.

- BOE directly assigned all required initial and continuing education trainings to local clerks and other local election officials in the eLearning Center.

- BOE actively reviewed local clerk and other local election official training records in the eLearning Center and notified them when training was delinquent.

- Significant improvements were made to address Finding 3 in our prior audit report, issued in December 2019 (231-0235-19), that identified 541 (33.7%) of 1,603 clerks who did not achieve full accreditation*. As of April 22, 2021, we identified 129 (8.0%) clerks who were not fully accredited. Of those 129 clerks, 49 (38.0%) completed required training and became fully accredited as of November 1, 2021 (see Exhibit 5).

- Material condition* related to post-election audit training and certification of county clerks and other county election officials (Finding 4).

See glossary at end of report for definition.

FINDING 4

Post-election audit training and certification programs need improvement.

BOE did not ensure county clerks and their staff received post-election audit training and were appropriately certified to conduct post-election audits. Also, BOE did not ensure city and township clerks received relevant training based on post-election audit deficiencies identified by county clerks. Appropriate training and certification help ensure clerks and their staff possess the desired knowledge and skills to consistently apply BOE's prescribed post-election audit procedures and to conduct elections.

Section 31a of the Michigan Election Law (Section 168.31a of the *Michigan Compiled Laws*) requires the SOS to prescribe the procedures for election audits and to train and certify county clerks and their staff for the purpose of conducting election audits. BOE's Post-Election Audit Manual details its prescribed post-election audit procedures and requires BOE to make assignments in the eLearning Center to city and township clerks if the county clerk identifies deficiencies in the post-election audit. The Manual explains assignments could be reviewing a manual and/or reference document or viewing an online course and/or video tutorial reinforcing proper procedures. County clerks often conduct post-election audits with or delegate audit responsibilities to their other election officials, including deputy clerks and elections directors.

To provide guidance on its prescribed post-election audit procedures, BOE made presentations at county clerk conferences, conducted some post-election audits with county clerks and other election officials, and periodically updated training webinars and videos in the eLearning Center specific to conducting post-election audits. BOE last updated these training webinars and videos in 2018.

Our review of post-election audit training records disclosed that BOE did not:

a. Require county clerks to complete post-election audit training.

Over half of county clerks and selected other county election officials were not sufficiently trained to conduct post-election audits.

Our review disclosed that 43 (51.8%) of 83 county clerks completing the post-election audits for jurisdictions within their county had not viewed the related webinars or videos. Of the 43, 8 (18.6%) clerks who are responsible for conducting elections were also not fully accredited at the time of the post-election audit. Subsequently, we determined as of November 1, 2021, all but 4 county clerks Statewide were fully accredited (see Exhibit 5 interactive map).

b. Require other county election officials to complete post-election audit training.

Thirteen (59.1%) of 22 other county election officials, conducting 13 sampled post-election audits, had not viewed the webinars or videos.

c. Establish a certification program for county clerks and other election officials who conduct post-election audits. A certification program could include required core curriculum, competency assessment, continuing education, and periodic recertification requirements.

d. Assign training to city and township clerks resulting from known deficiencies.

Examples of deficiencies identified by county clerks and noted in at least 10% of completed post-election audits after the November 2019 and/or November 2020 elections include the following election procedures:

- Proper completion of applications to vote.

- Proper ballot duplication when ballots cannot be scanned by the tabulator.

- Completion of receiving board checklist.

- Testing the voter assist terminal before and on election day.

BOE informed us it considered its Post-Election Audit Manual and available training videos as sufficient post-election audit training and certification for county clerks and other county election officials; however, improvements should be made by including mandatory direct instruction, competency assessments, and verification of completion. BOE also informed us it evaluates deficiencies identified by county clerks and uses that evaluation to help develop its biennial continuing education training curriculum for all clerks; however, assigning targeted training based on known opportunities for improvement effectively addresses the city or township clerks' specific training needs.

We consider this finding to be a material condition because of the exception rates, the importance of post-election audit procedures to help ensure the overall integrity of the elections, the role training can contribute toward reaching that end, and the lack of a certification program to demonstrate the participation and competency of county clerks and other election officials.

RECOMMENDATIONS

We recommend that BOE ensure county clerks and their staff receive post-election audit training and are appropriately certified to conduct post-election audits.

We also recommend that BOE ensure city and township clerks receive relevant training based on post-election audit deficiencies identified by county clerks.

AGENCY PRELIMINARY RESPONSE

The Department of State provided us with the following response:

The Department agrees with the recommendation and has improved its post-election audit training and certification:

    a. *The Bureau of Elections has established and implemented a formal certification training class that county election officials are currently required to complete, and a majority of county clerks have already been certified. The certification class replaces the previous online post-election audit training module and is assigned to all county election officials. The post-election audit manual also continues to be available.*

    b. *See (a) above.*

    c. *As indicated in (a), the previous version of the post-election audit training module has been replaced with a certification course, which county clerks and other county officials who conduct post-election audits must complete to obtain certification to conduct post-election audits.*

    d. *The Bureau of Elections is developing an application to assign training materials to city and township clerks based on opportunities for improvement identified in post-election audits. The Bureau will also continue its current practice of identifying common opportunities for improvement and incorporating further training on these points in courses that are given statewide to all clerks.*

BOE notes that the past inability to verify that all county officials completed post-election audit training prior to the establishment of a certification program does not mean that county officials did not review training materials including the post-election audit manual, which is publicly available. Post-election procedural audits have not changed significantly in recent years, and BOE believes county clerks and other officials have had and continue to have a high level of competence and expertise in conducting audits. Accreditation training gives clerks an understanding of practices reviewed during post-election audits. BOE appreciates the need for a formal certification, which will assist BOE in ensuring all county clerks and other officials are required to complete training and that BOE will be able to independently verify completion. BOE believes the auditor's review demonstrates the integrity of clerk-conducted audits.

SUPPLEMENTAL INFORMATION

BUREAU OF ELECTIONS
Department of State

Number of Rejected Ballots by Reason
For Elections From May 1, 2019 Through May 31, 2021

Election Date	No Signature	Signature Did Not Match	Ballot Late	Voter					No Ballot in Envelope	ID Not Confirmed	Total
				Incarcerated	Moved	Canceled	Rejected	Deceased			
May 7, 2019	195	15	353	1	22	1	5	96			688
August 6, 2019	232	36	1,121		45	1	3	165			1,603
November 5, 2019	792	117	3,108	1	261	5	11	498			4,793
January 7, 2020	21	1	60								82
March 10, 2020	611	191	4,872	3	364	15	19	719	13		6,807
May 5, 2020	275	83	4,019	1	64	0	2	44	7	3	4,498
August 4, 2020	1,542	821	9,562	1	1,134	22	30	847	31	28	14,018
November 3, 2020	1,855	1,403	3,559	5	12,295	966	62	3,469	85	59	23,758
March 23, 2021								1			1
May 4, 2021	165	68	1,118		108	10	5	248	4	3	1,729
Total	5,688	2,735	27,772	12	14,293	1,020	137	6,087	140	93	57,977

Source: The OAG prepared this exhibit using BOE queries from QVF for each election.

BUREAU OF ELECTIONS
Department of State

Number of Same Day Registered and Voted Electors
For Elections From May 2019 Through March 2021

Election Date	Same Day Registered and Voted
May 7, 2019	355
August 6, 2019	268
November 5, 2019	866
January 7, 2020	2
March 10, 2020	11,461
May 5, 2020	44
August 4, 2020	2,900
November 3, 2020	24,331
March 23, 2021	2
Total	40,229

Source: The OAG prepared this exhibit using a BOE query on individuals registering for the first time or individuals who updated voting information, such as an address change, and matching the output to QVF voter history.

BUREAU OF ELECTIONS
Department of State

Post-Election Audit Worksheet

Post-Election Audit Printable Worksheet   *Updated as of 1.15.2020*

County _____ Jurisdiction_____ Precinct_____ Audit Date _____

NOTE: All discrepancies should be explained on the reverse side of this checklist.

Pre-Election Requirements:
Notices:

Notice of Registration	☐Yes☐No
Election	☐Yes☐No
Public Accuracy Test	☐Yes☐No
Weekend Hours in QVF	☐Yes☐No

Election Inspectors:

Appointed by Election Commission	☐Yes☐No
At least 1 R & 1 D	☐Yes☐No
Apps available	☐Yes☐No
Proof of Training	☐Yes☐No
Proof sent to parties	☐Yes☐No☐N/A

E-Pollbook: ☐N/A

Encryption Pwd:	☐Yes ☐No
Unique User/Pwd:	☐Yes☐No
PrivacyZone Active:	☐Yes☐No ☐BL
Docs Saved:	☐Yes☐No
Date hostservice.zip modified:	_____

Voting System & Test Deck:

Test Deck Sealed:	☐Yes ☐No
Seal # Recorded:	☐Yes ☐No
Test Deck & T&S Certification Seal # Match:	☐Yes ☐No
Tab Seal # Match w/T&S Certification & Pollbook	☐Yes ☐No
Tab Serial # Match w/T&S Certification & Pollbook	☐Yes ☐No
EC Addendum	☐Yes ☐No ☐N/A
Pre-printed TD– HM	☐Yes ☐No ☐N/A

Prelim Test Date: _____
Public Test Date: _____

Test Deck Properly Created:
☐1 ☐2 ☐3 ☐4 ☐5 ☐6 ☐7 ☐8 ☐9 ☐10 ☐11 ☐12 ☐13 ☐Dif Totals

Tab Tape & Predetermined Results Match:	☐Yes ☐No
Zero Tape Printed:	☐Yes ☐No

Voter Assist Terminal

Test Certification Form:	☐Yes ☐No
Tested before Election:	☐Yes ☐No
Tested on Election:	☐Yes ☐No
Number of voters:	_____

Applications to Vote Review:

# apps to vote matches # of voters:	☐Yes☐No
Apps to vote properly completed :	☐Yes☐No
Number of ID Affidavits:	_____
Military/Overseas apps:	☐Yes☐No
Ballots sent on time:	☐Yes☐No☐N/A

AV ballot posting:☐Yes ☐No ☐N/A

Receiving Bd checklist: ☐Yes☐No

Paperwork Assessment:

Poll Book & Statement of Votes

1. Clerk's Preparation Certificate completed and signed — ☐Yes ☐No

2. Election Inspectors Preparation Certificate completed and signed by inspectors present when polls opened — ☐Yes ☐No

3. All inspectors (including chair) subscribed to the Constitutional Oath of Office — ☐Yes ☐No

4. Oath administrator signed — ☐Yes ☐No

5. All election inspectors that signed the oath were appointed by the Election Commission — ☐Yes ☐No

6. All spoiled, affidavit, envelope, challenged, and AV ballots noted — ☐Yes ☐No

7. Challenges recorded (if nec.) — ☐Yes ☐No ☐N/A

8. Write-in votes totaled (if nec.) — ☐Yes ☐No ☐N/A

9. Totals tape signed by inspectors present when poll closed — ☐Yes ☐No

10. Number of ballots tabulated on totals tape matches the number of voters listed in the pollbook. — ☐Yes ☐No

11. Ballot summary is completed, balanced, and totals are accurate — ☐Yes ☐No ☐ Remark

12. Certificate of Election Inspectors completed and signed by inspectors present when polls closed — ☐Yes ☐No

13. Ballot container seal number is properly recorded in pollbook — ☐Yes ☐No

14. Program container seal number is properly recorded in pollbook — ☐Yes ☐No

15. Seal number verification signed by one inspector of each major political party in pollbook — ☐Yes ☐No

Program Container Certificate

1. Seal number properly recorded — ☐Yes ☐No ☐N/A

2. Signed by one election inspector of each major political party — ☐Yes ☐No ☐N/A

Provisional Ballot Forms

1. Affidavit ballot Question 3 PB form marked Yes — ☐Yes ☐No ☐N/A

2. Envelope ballot Question 3 PB form marked No — ☐Yes ☐No☐N/A

3. Envelope ballots were processed appropriately — ☐Yes ☐No☐N/A

4. Affidavit & Envelope Voters were registered to vote — ☐Yes ☐No☐N/A

5. Counted envelope ballots sealed in an approved container — ☐Yes ☐No☐N/A

This exhibit continued on next page.

Ballot Container & Voted Ballot Hand Count Audit:			
Ballot Container:	**Contest Candidates or Y/N**	**Hand Count**	**Canvass Total**
Ballot Container Seal #: In Pollbook: _____ On Certificate: _____ Actual Seal: _____			
Certificate signed by one inspector of each major political party:☐Yes ☐No Properly Sealed: ☐Yes ☐No Container Approved: ☐Yes ☐No			
Number of spoiled ballots matches Pollbook: ☐Yes ☐No ☐N/A Duplicated ballots properly duplicated: ☐Yes ☐No ☐N/A Electronic ballots properly duplicated: ☐Yes ☐No ☐N/A			
	Write-in vote		
	Over votes		
Number of ballots matches number of ballots tabulated: ☐Yes ☐No	Under votes		

Notes – all discrepancies should be noted below

_____
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☐ After completion of the above, replace the Poll Book and Statement of Votes into the appropriate envelopes and initial and seal with a red paper seal. Then sign below.

We, the undersigned members of the Audit Board, hereby certify the completion of the items checked above.

_____ _____
County/State Audit Inspector   County/State Audit Inspector

NOTE: Worksheet data must then be entered electronically in the eLearning Center using the Post-Election Audit Online Form within two days of audit completion.

Source: BOE's Post-Election Audit Manual, updated as of January 15, 2020.

Exhibit 4

BUREAU OF ELECTIONS
Department of State

Map of November 2019 and November 2020 Post-Election Audit Status
As of April 30, 2021

2019 Procedural Audit Total
◆ Completed and submitted (91)
◣ Completed but not submitted (8)
⬭ Not completed (4)

2020 Procedural Audit Total
★ Completed and submitted (239)
■ Completed but not submitted (11)
▲ Not completed (8)

2020 Risk-Limiting Audit Total
● Not completed (21)
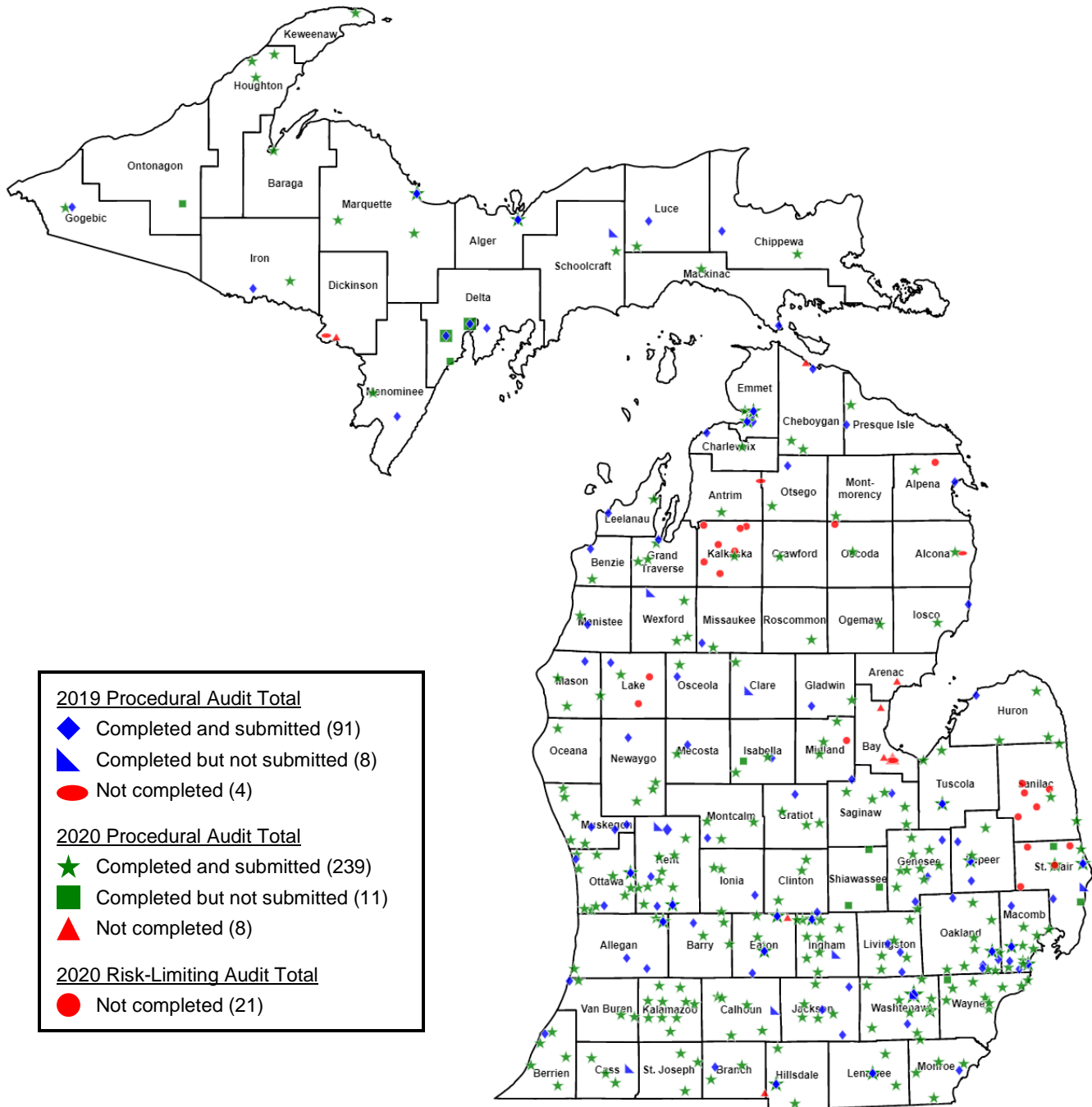
To view the interactive map, use this link: audgen.michigan.gov/231023521-post-election-audit-status-exhibit-4/

Source: The OAG created this map using data from BOE's eLearning Center as of April 30, 2021 and
BOE's "Audits of the November 3, 2020 General Election" report published April 21, 2021.

Exhibit 5

BUREAU OF ELECTIONS
Department of State

Map of Counties, Cities, and Townships in Michigan Without a Fully Accredited Clerk
As of April 22, 2021

County without a fully accredited clerk (10).

City without a fully accredited clerk (14).

Township without a fully accredited clerk (105).

Note: As of November 1, 2021, clerks for 49 municipalities are now fully accredited. Within the interactive map, these municipalities are identified via an asterisk (*).
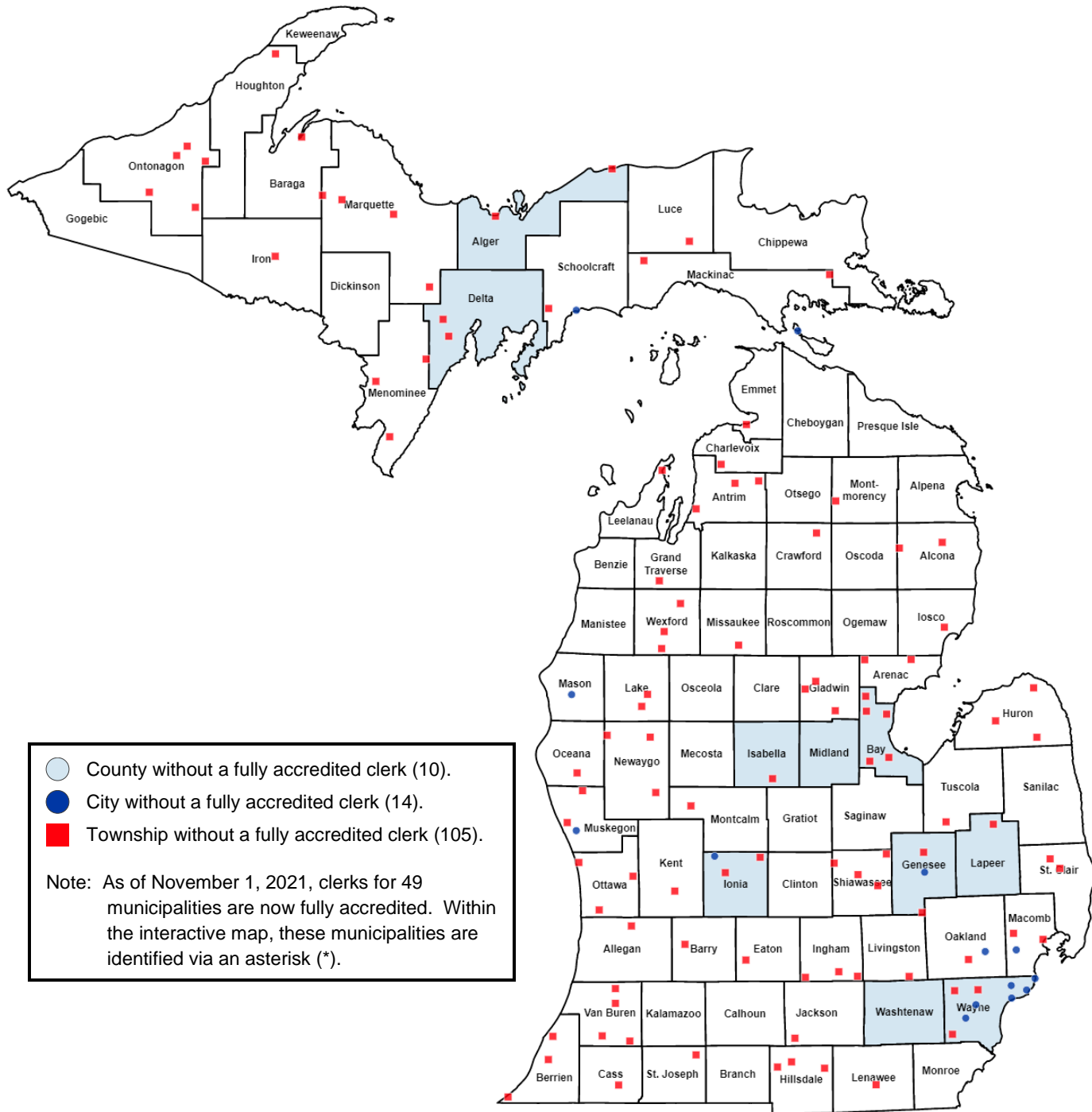
To view the interactive map, use this link: audgen.michigan.gov/231023521-accredited-clerk-exhibit-5/

Source: The OAG created this map using data from BOE's eLearning Center as of April 22, 2021.

<u>BUREAU OF ELECTIONS</u>

Department of State

Survey of County, City, and Township Clerks
<u>Responses Received July 16, 2021 Through August 19, 2021</u>

1. Are you a county, city, or township clerk?

Total responses 1,078

County 57
City 186
Township 831
Other 4

Number of Responses
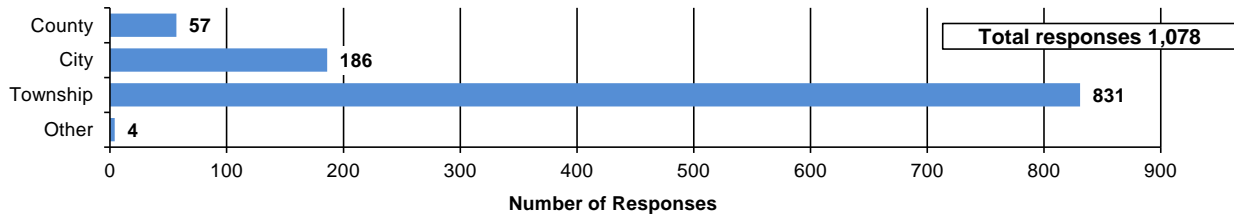
2. Are you an elected or appointed clerk?

Total responses 1,073

Elected 876
Appointed 197

Number of Responses
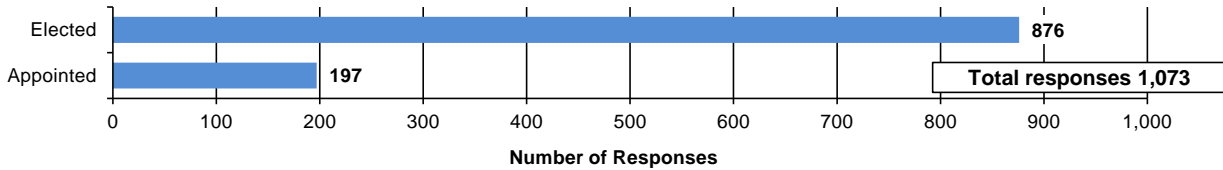
3. How long have you served as a clerk? (Please select the most appropriate response.)

Total responses 1,073

Less than 1 year 170
1 year to 5 years 297
More than 5 years to 10 years 234
More than 10 years to 15 years 124
More than 15 years 248

Number of Responses
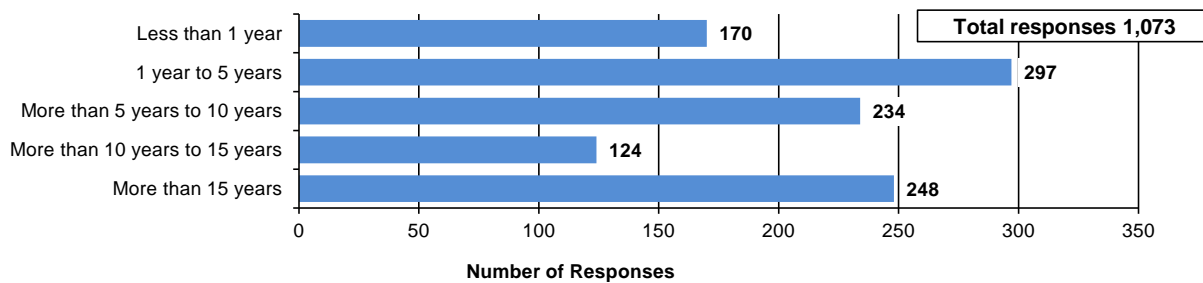
4. Please indicate the response that best describes your county, city, or township voting age population:

Less than or equal to 4,999 765
Between 5,000 and 24,999 198
Between 25,000 and 49,999 48
Between 50,000 and 99,999 32
Greater than or equal to 100,000 16

Total responses 1,059

Number of Responses

This exhibit continued on next page.

Michigan Office of the Auditor General

231-0235-21

45
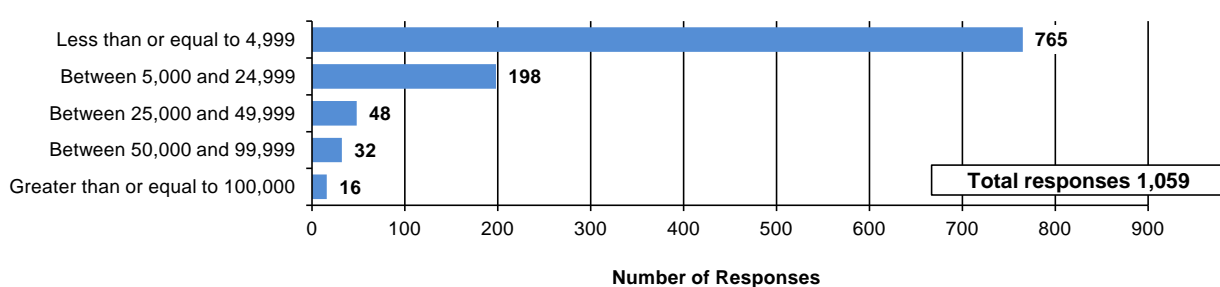
5. Which of the following training sessions have you attended in person or completed within eLearning since January 1, 2019? (Please select all responses that apply.)

Training Session	Number of Responses
Clerk Accreditation	630
Qualified Voter File (QVF)	840
Train the Trainer	317
Unlisted Voters and the Provisional Ballot Process	618
Candidate Filings	510
Election Cycle Preparation	674
Closing the Polls	705
Processing Absent Voter Ballots	779
I have not attended training in the last three years.	39

Total responses 1,059

Number of Responses
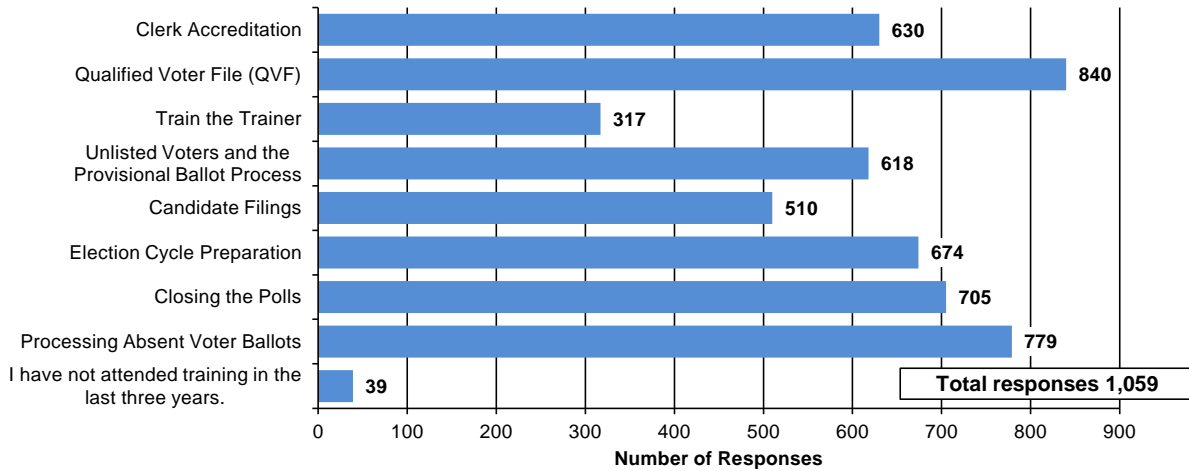
6. If you have not attended training since January 1, 2019, select the statements that describe the reasons why. (Please select all responses that apply.)

Statement	Number of Responses
Training was not provided at a convenient time.	6
Training was not provided at a convenient location.	6
Budgetary constraints prevented my attendance.	1
My staff and/or assistants attended training on my behalf.	4
I did not feel the training was beneficial.	0
Training was not offered.	4
I do not need additional training.	3
Other	20

Total responses 44

Number of Responses

7. In which areas do you feel additional training should be provided? (Please select all that apply.)

Area	Number of Responses
Voter registration	226
Mail-in registration forms	184
Absentee ballots	185
Election day issues	415
Appointing and training election inspectors	258
Voting equipment	204
Voter fraud awareness	306
I feel existing training is sufficient.	351
Other	123

Total responses 1,015

Number of Responses
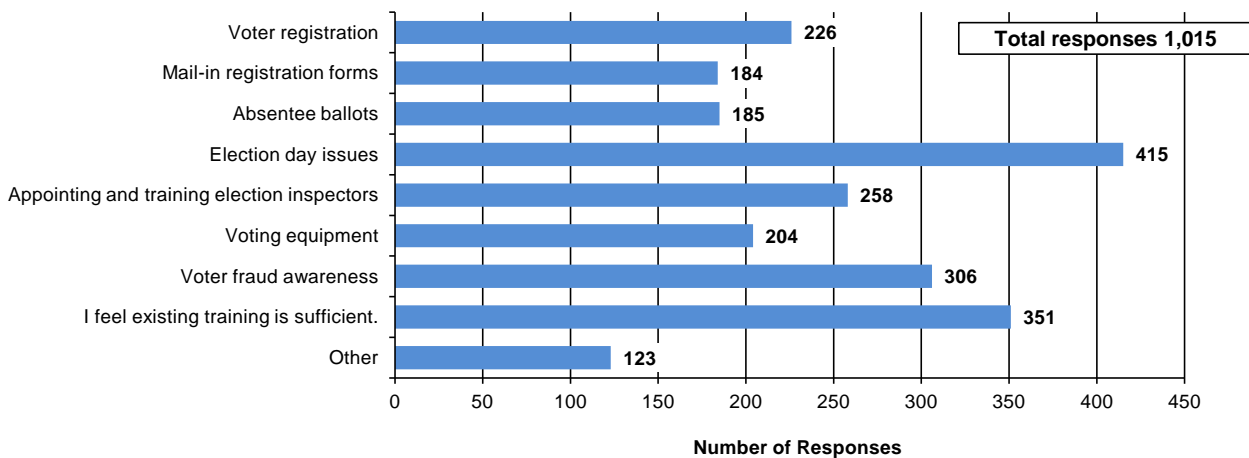
8. **Please select the option that best describes your overall experience with the Bureau of Elections in meeting your training needs:**

Very satisfied	**235**
Satisfied	**502**
Somewhat satisfied	**187**
Unsatisfied	**41**
Very unsatisfied	**13**
No opinion	**37**

Total responses 1,015

Number of Responses
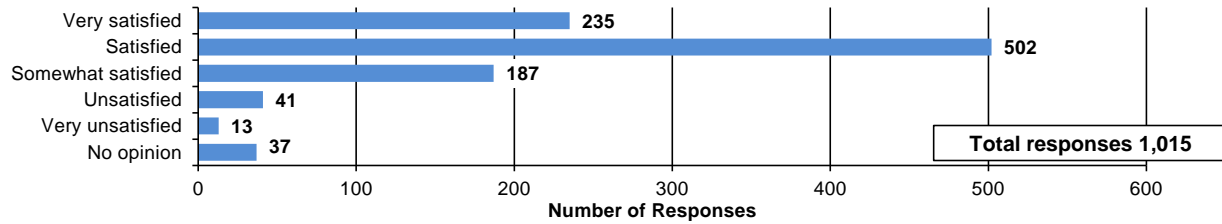
9. **Please select the statement(s) that best describes why you are not completely satisfied with your overall experience with the Bureau of Elections in meeting your training needs. (Please select all responses that apply.)**

Training sessions were not provided frequently enough to meet my training needs.	**79**
Training sessions were not provided at a geographically accessible location.	**100**
Training opportunities were not communicated to me.	**33**
Training opportunities were not communicated in a timely manner.	**45**
Other	**104**

Total responses 239

Number of Responses
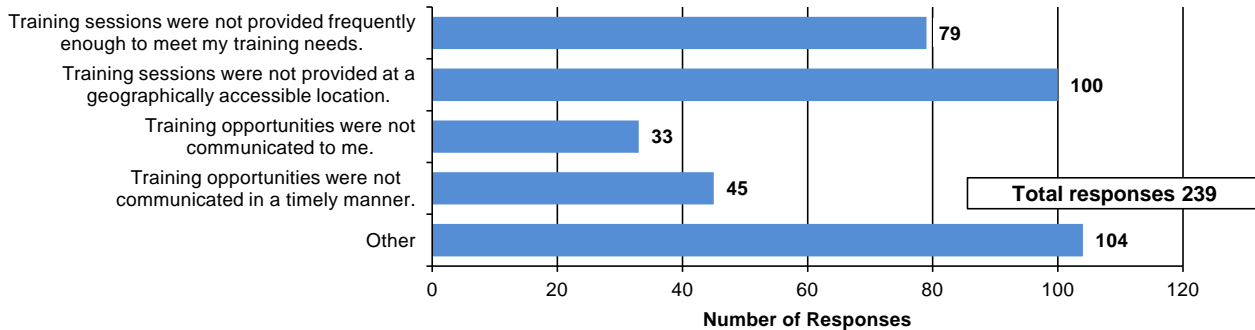
10. **What suggestions do you have for improvements to the Bureau of Elections' training programs?**

This survey question did not include a defined list of choices for the respondent to choose from; therefore, we did not summarize and report all responses. Most common responses included:
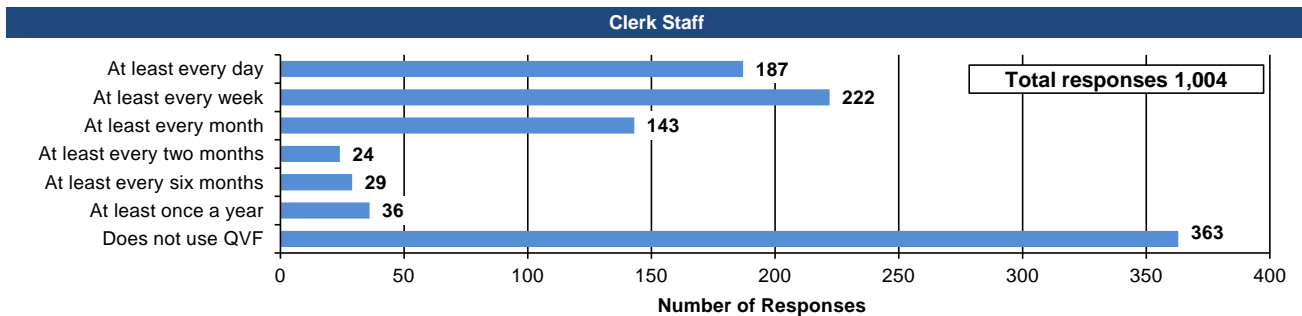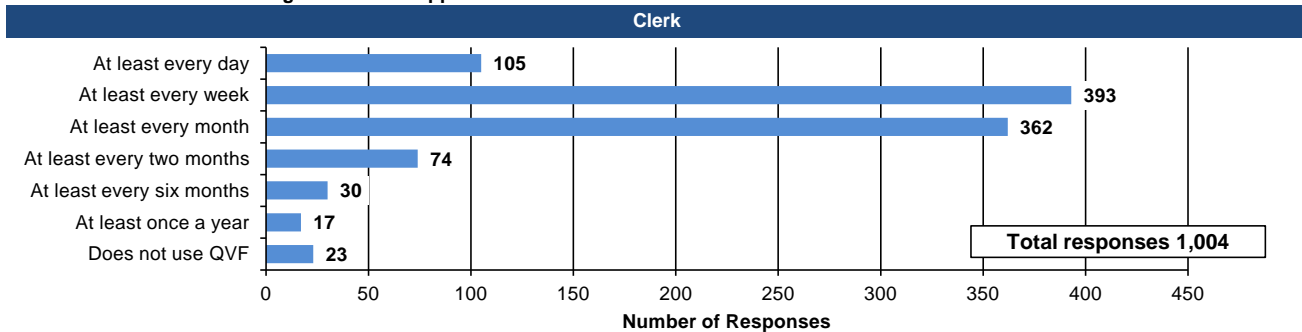- Provide more in-person training opportunities.
- Expand training topics offered.
- Improve eLearning Center functionality so it is more user-friendly.

11. **How often do the following use the QVF application?**

Clerk

At least every day	**105**
At least every week	**393**
At least every month	**362**
At least every two months	**74**
At least every six months	**30**
At least once a year	**17**
Does not use QVF	**23**

Total responses 1,004

Number of Responses

Clerk Staff

At least every day	**187**
At least every week	**222**
At least every month	**143**
At least every two months	**24**
At least every six months	**29**
At least once a year	**36**
Does not use QVF	**363**

Total responses 1,004

Number of Responses

This exhibit continued on next page.

12. Does the QVF application have all the information you require to perform your election related responsibilities?

Yes 906
No 98

Total responses 1,004

Number of Responses

13. What suggestions do you have for improvements to the QVF application?

This survey question did not include a defined list of choices for the respondent to choose from; therefore, we did not summarize and report all responses. Most common responses included:
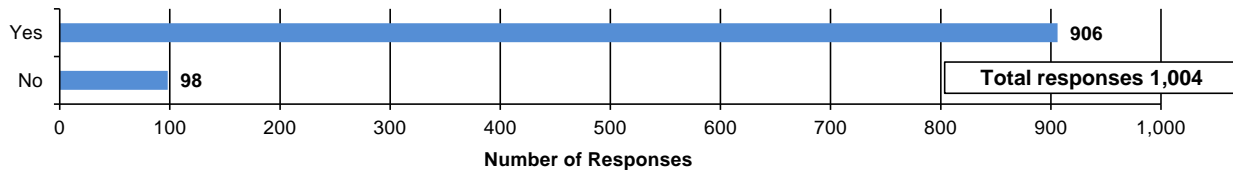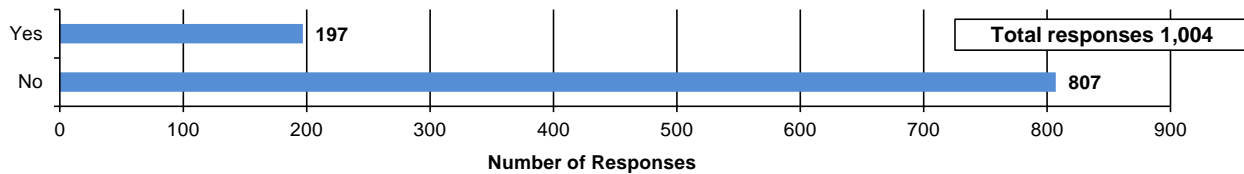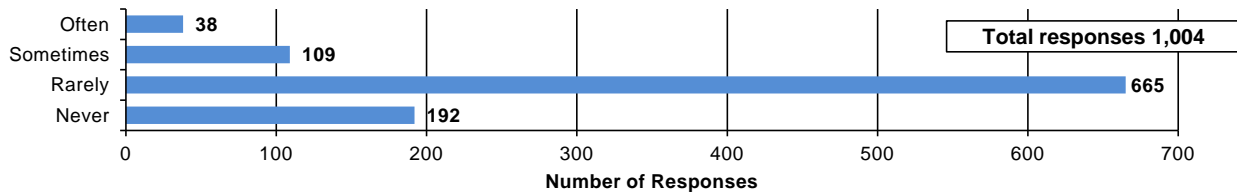
- Improve QVF functionality so it is more user-friendly.
- Provide more training, especially for newer clerks.
- Improve absent voter application and ballot processing.

14. Are you aware of any recent instance(s) in which QVF data was inaccurate or incomplete?

Yes 197
No 807

Total responses 1,004

Number of Responses

15. How often is the QVF application unavailable?

Often 38
Sometimes 109
Rarely 665
Never 192

Total responses 1,004

Number of Responses

16. How many tabulators does your jurisdiction own?

5 or more 177
4 58
3 63
2 150
1 552
None 2

Total responses 1,002

Number of Responses
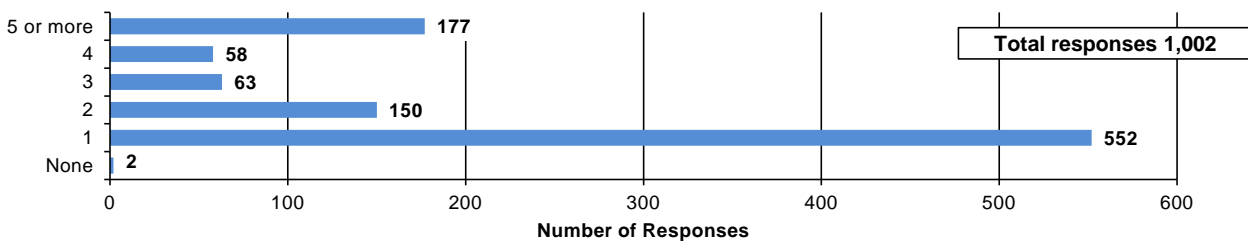
17. Which vendor did you use to purchase the tabulator(s)? (Please select all that apply.)

Dominion Voting Systems, Inc. 643
Hart Intercivic, Inc. 169
Election Systems & Software 135
Other (please identify) 52

Total responses 985

Number of Responses
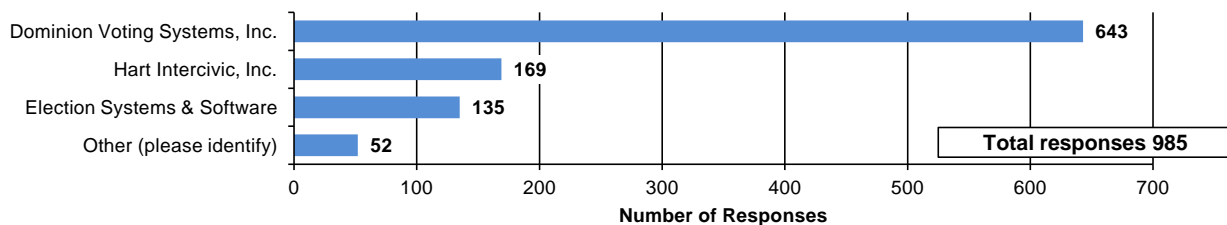
This exhibit continued on next page.

18. When did you last acquire a new voting tabulator?

Category	Responses
2 years ago or less	285
More than 2 years ago to 3 years ago	302
More than 3 years ago to 4 years ago	233
More than 4 years ago	165

Total responses 985

Number of Responses
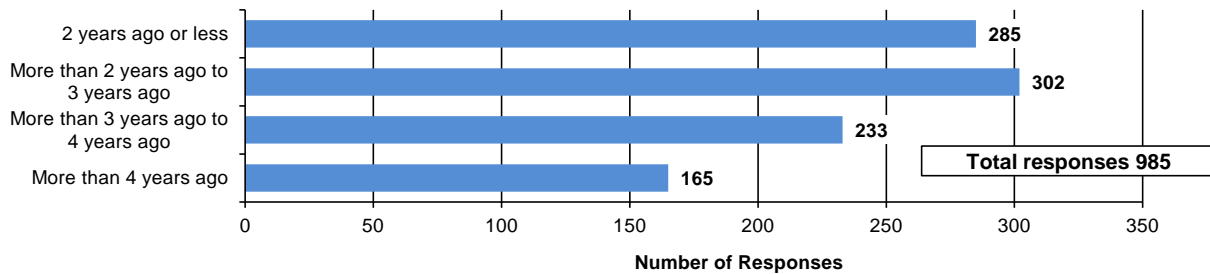
19. For tabulators in service for at least 2 years, when did the vendor last perform preventative maintenance?

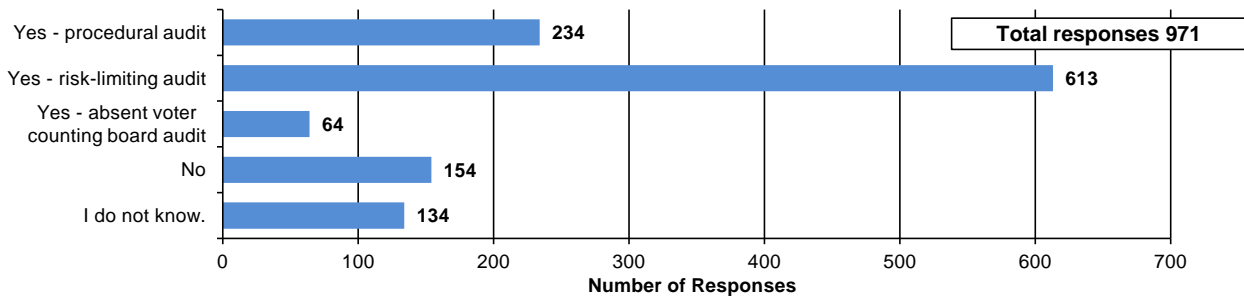| Category	Responses
Less than 1 year ago	510
More than 1 year ago to 2 years ago	340
More than 2 years ago to 3 years ago	70
More than 3 years ago to 4 years ago	16
Never	49

Total responses 985

Number of Responses
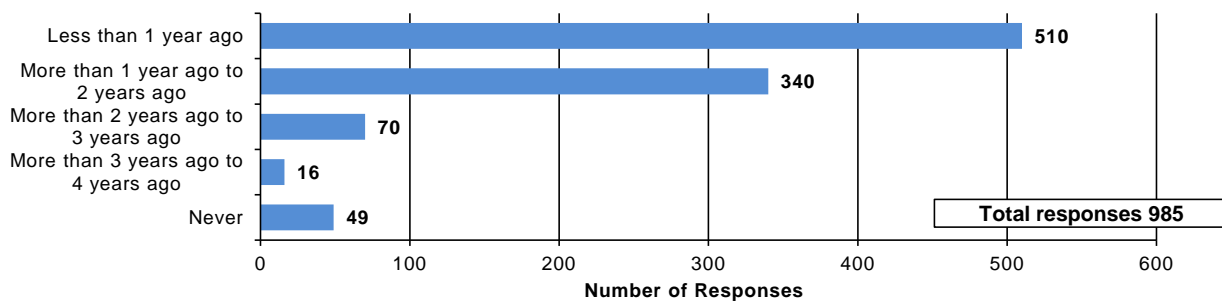
20. Who is responsible for programming your tabulators?

Category	Responses
County clerk/election director	711
Vendor	229
Other	45

Total responses 985

Number of Responses
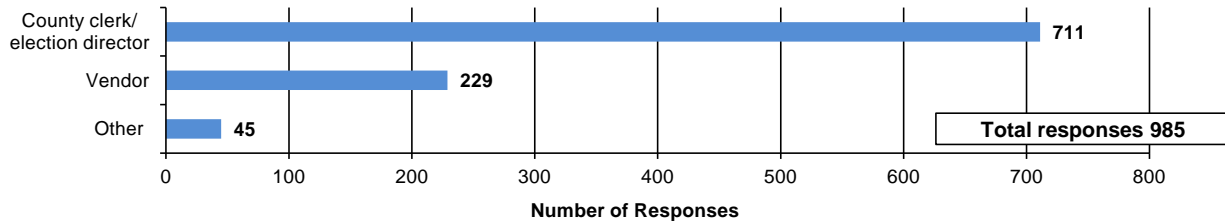
21. Did BOE request that your jurisdiction provide election information for a post-election audit in 2020 or 2021?
(Please select all responses that apply.)

Category	Responses
Yes - procedural audit	234
Yes - risk-limiting audit	613
Yes - absent voter counting board audit	64
No	154
I do not know.	134

Total responses 971

Number of Responses

22. Do you believe risk-limiting audits are an effective and efficient tool for determining whether election results are accurate?

Category	Responses
Yes	289
No opinion	498
No (please explain)	184

Total responses 971

Number of Responses
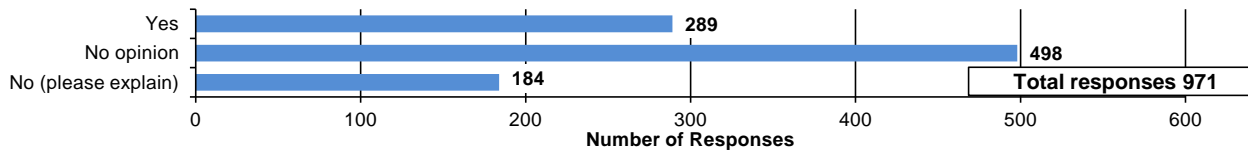
This exhibit continued on next page.

23. What thoughts or suggestions do you have for how to improve post-election audits?

This survey question did not include a defined list of choices for the respondent to choose from; therefore, we did not summarize and report all responses. Most common responses included:
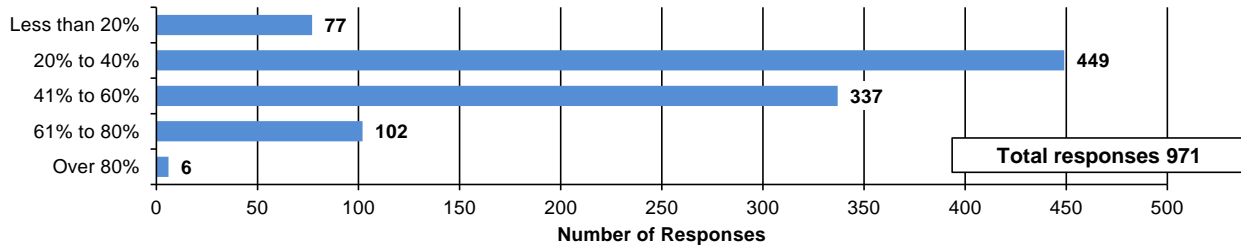
- Hand count more ballots.
- Expand the scope of post-election audits.
- Perform post-election audits sooner after an election.

24. What percentage of voters in your jurisdiction submitted absentee ballots in the November 2020 election?

Category	Responses
Less than 20%	77
20% to 40%	449
41% to 60%	337
61% to 80%	102
Over 80%	6

Total responses 971

Number of Responses

25. Do you feel your jurisdiction had adequate time to process and count all absentee ballots on election day?

Category	Responses
Yes	770
No	201

Total responses 971

Number of Responses

26. What changes could be made to the absentee ballot counting process to help ensure all absentee ballots are processed and counted on election day?
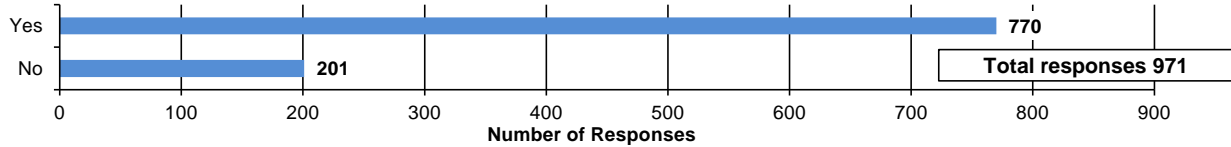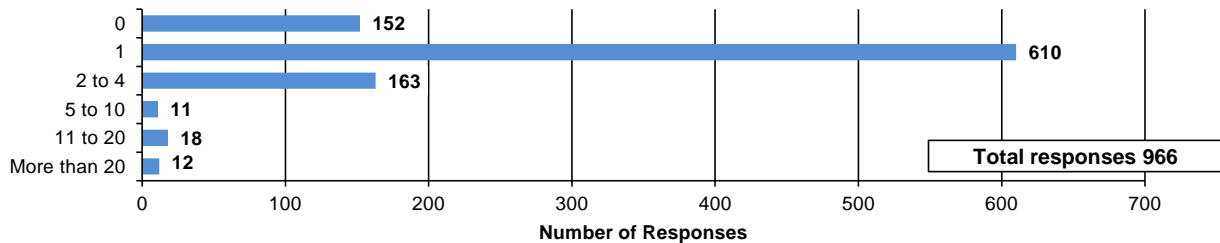
This survey question did not include a defined list of choices for the respondent to choose from; therefore, we did not summarize and report all responses. Most common responses included:

- Allow pre-election day processing and tabulation of absent voter ballots.
- Provide more State funding for high-speed tabulators and election workers.

27. How many absentee ballot drop boxes were available to voters in your jurisdiction during the November 2020 election?

Category	Responses
0	152
1	610
2 to 4	163
5 to 10	11
11 to 20	18
More than 20	12

Total responses 966

Number of Responses

28. Please select the following measures taken by your jurisdiction to ensure the security of drop boxes and its contents. (Please select all responses that apply.)

Category	Responses
Video surveillance	247
Manually staffed	154
Bolted or otherwise secured in place	623
Located inside government building	280
Not applicable. Do not have a drop box.	136
Frequent ballot removal	650
Other (please describe further)	146

Total responses 966

Number of Responses

This exhibit continued on next page.

29. What concerns or other thoughts do you have regarding the use of drop boxes?
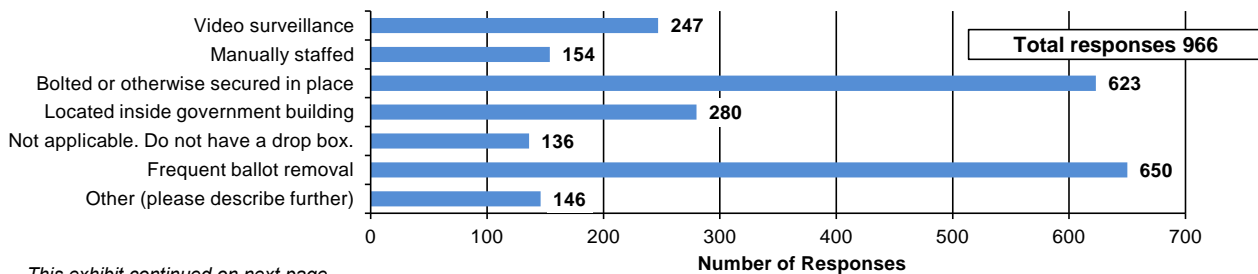
This survey question did not include a defined list of choices for the respondent to choose from; therefore, we did not summarize and report all responses. Most common responses included:

- No concerns. Ballot drop boxes are valuable and convenient for the public and clerk.
- Minimun security standards needed, such as monitoring, ballot removal, and location requirements.
- Improve ballot box construction (e.g., watertight, smaller opening/slit) to minimize the risk of ballot damage and/or tampering.

30. Please identify an action BOE could take to help clerks improve the election process?

This survey question did not include a defined list of choices for the respondent to choose from; therefore, we did not summarize and report all responses. Most common responses included:
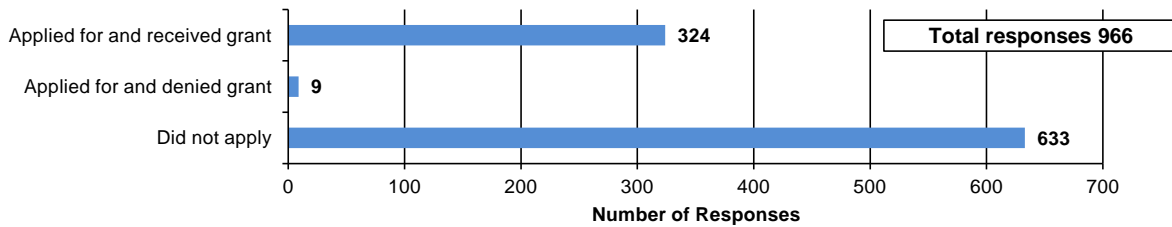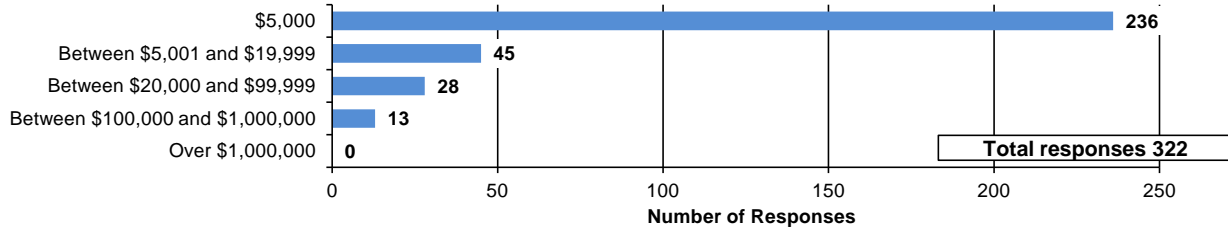
- Improvements in training, help desk, and timely communication of changes in Michigan Election Law and/or internal policies.
- Eliminate the mass mailing of absent voter applications.
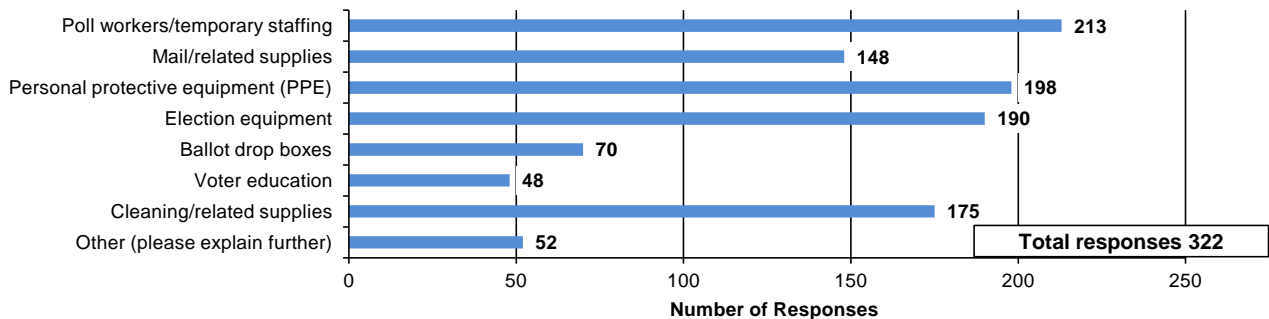- Provide additional State funding to administer elections.

31. Did your jurisdiction apply for and receive a COVID-19 Response Grant from the Center for Tech and Civic Life (CTCL) for use in the November 2020 election?
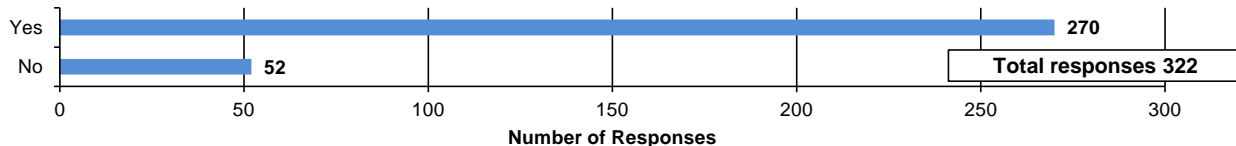

Total responses 966

	Number of Responses
Applied for and received grant	324
Applied for and denied grant	9
Did not apply	633

32. How much CTCL grant funding did your jurisdiction receive?

Total responses 322

	Number of Responses
$5,000	236
Between $5,001 and $19,999	45
Between $20,000 and $99,999	28
Between $100,000 and $1,000,000	13
Over $1,000,000	0

33. Please select which item(s) were purchased with CTCL grant funds. (Please select all responses that apply.)

Total responses 322

	Number of Responses
Poll workers/temporary staffing	213
Mail/related supplies	148
Personal protective equipment (PPE)	198
Election equipment	190
Ballot drop boxes	70
Voter education	48
Cleaning/related supplies	175
Other (please explain further)	52

34. Did you spend all the CTCL awarded grant funds prior to December 31, 2020?

Total responses 322

	Number of Responses
Yes	270
No	52

This exhibit continued on next page.

35. For any unspent CTCL grant funds, did you:

Apply for and receive a six-month extension on your grant agreement with CTCL. — 35

Return the remaining funds to CTCL. — 5

Other (please explain further) — 11

Total responses 51

Number of Responses
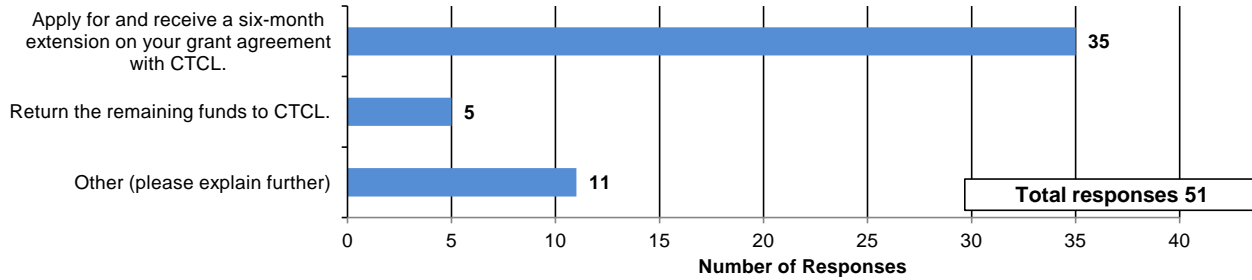
36. Please provide any other comments you wish to share that were not covered by the previous questions.

This survey question did not include a defined list of choices for the respondent to choose from; therefore, we did not summarize and report all responses. Most common responses included:

- Absent voter ballot concerns related to mass mailings of applications and timely processing ballots.
- Suggested improvements to QVF and the eLearning Center.
- Feedback, both in favor and against, related to private funding grants.

Source: The OAG prepared this exhibit based on responses from 1,078 of 1,595 county, city, and township clerks we surveyed.

AGENCY DESCRIPTION

Legislation in 1951 created BOE to assist with the administration of SOS's election-related duties and responsibilities. BOE maintains the State's QVF, which is the complete list of 8.0 million registered electors in Michigan. BOE develops and provides training to 1,603 local clerks along with other local election officials who independently administer elections under their jurisdiction. BOE also prescribes the procedures for and, along with county clerks, conducts post-election audits. BOE expended $22.9 million and had 32 employees as of the end of fiscal year 2020.

AUDIT SCOPE, METHODOLOGY, AND OTHER INFORMATION

AUDIT SCOPE

To examine the processes and records related to BOE. 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit did not review:

- IT controls over the database, operating system, or network that support QVF.

- EPB access controls implemented by clerks.

- The purchasing of voter equipment by local election officials.

- The implementation of Proposal 2 of 2018*.

As part of the audit, we considered the five components of internal control (control environment, risk assessment, control activities, information and communication, and monitoring activities) relative to the audit objectives and determined that all components were significant.

PERIOD

Our audit procedures, which included a preliminary survey, audit fieldwork, report preparation, analysis of agency responses, and quality assurance, generally covered May 1, 2019 through May 31, 2021.

METHODOLOGY

We conducted a preliminary survey to gain an understanding of BOE's operations to formulate a basis for establishing our audit objectives, scope, and methodology. During our preliminary survey, we:

- Interviewed BOE management and staff regarding their functions and responsibilities.

- Reviewed applicable BOE operating procedures, *Michigan Compiled Laws*, and election contracts.

- Interviewed two local clerks regarding their understanding of Michigan's election process and communications with BOE.

See glossary at end of report for definition.

- Observed two post-election audits: one RLA conducted by BOE and one procedural audit conducted by a county clerk.

- Summarized BOE revenues and expenditures.

- Analyzed QVF data.

- Analyzed eLearning Center data.

- Compiled same day registration information for elections in our audit period (see Exhibit 2).

- Surveyed 1,595 clerks to obtain their perspective on aspects of BOE's training efforts, QVF application, post-election audit process, and other guidance related to conducting elections. We used the information throughout the completion of the audit (see Exhibit 6 and Observation 3).

OBJECTIVE 1

To assess the sufficiency of BOE's efforts to maintain the integrity of QVF.

To accomplish this objective, we:

- Judgmentally sampled 50 of 64,095 discrepancies in names and addresses between DLF and QVF as of August 10, 2021 to determine if there was an acceptable reason for the discrepancy.

- Judgmentally sampled 5 of 8,201 discrepancies in date of birth between DLF and QVF as of July 13, 2021 to determine if there was an acceptable reason for the discrepancy.

- Reviewed QVF records containing 8.0 million registered electors as of April 30, 2021 and 11.7 million votes cast throughout 9 elections for:

    o Underage electors or electors with extraordinary ages.

    o Registered electors with an address in a state other than Michigan.

    o Registered electors with blank fields (name, date of birth, address, city, state, and zip code).

    o Voting history of electors marked as having cast more than one ballot per election and BOE's process for identifying these electors.

- Completed an independent match based upon first name, last name, and date of birth between MDHHS

Vital Records File as of February 16, 2021 and QVF voting history as of April 30, 2021 to determine if deceased individuals were recorded as having voted in elections from May 2019 to November 2020. We:

- o Randomly and judgmentally sampled 53 of 1,637 matches to confirm the social security number matched between MDHHS Vital Records File and DLF.

- o Randomly sampled 43 of the 1,589 matches to further validate the results by reviewing obituary information.

- Completed an independent match of all deceased citizens in MDHHS Vital Records File to the QVF of active electors as of April 30, 2021 to assess if BOE appropriately removed deceased electors from QVF.

- Randomly sampled 33 of 7.7 million active electors as of April 30, 2021 to determine if their address in QVF reconciled with the appropriate Congressional, State Senate, and State House of Representatives districts.

- Reviewed DLF and QVF as of July 13, 2021 for registered electors identified as noncitizens in DLF.

Our random sample was selected to eliminate bias and enable us to project the results to the entire population. Our judgmental samples were selected based on specified criteria; therefore, we could not project the results to the entire population.

OBJECTIVE 2

To assess the effectiveness of selected application access controls over QVF and EPB.

To accomplish this objective, we:

- Reviewed the appropriateness of access rights for all 20 active QVF accounts with administrative access as of April 15, 2021.

- Randomly sampled 33 of 2,971 active QVF user accounts with nonadministrative access as of April 15, 2021 to determine if their access rights were appropriate. Our random sample was selected to eliminate bias and enable us to project the results to the entire population.

- Reviewed the date of last log in to QVF for all 2,991 active user accounts as of April 15, 2021 to identify users who had not accessed QVF for a significant time period or who had never accessed QVF.

- Evaluated BOE's application security configuration controls over QVF and EPB.

- Reviewed BOE's process for granting, monitoring, and removing QVF users.

- Determined if BOE used internal and external resources to assess QVF application controls.

OBJECTIVE 3   To assess the sufficiency of selected BOE post-election audit procedures to help ensure the integrity of elections.

To accomplish this objective, we:

- Reviewed the Michigan Election Law to determine BOE's responsibilities related to post-election audits.

- Evaluated BOE's controls to supervise county clerk conducted post-election audits.

- Randomly and judgmentally selected 26 of the 371 post-election procedural audits assigned to BOE and county clerks after the November 2019 and November 2020 elections. We visited the 26 jurisdictions related to each sampled post-election procedural audit and performed the following in the presence of local elections officials without physically handling or touching the records:

  o Interviewed county, city, and/or township clerks to obtain an understanding of the post-election audit process and other select election day activities.

  o Inspected election records prescribed by BOE in its Post-Election Audit Manual to determine if county clerks and their staff consistently applied post-election audit procedures (see Exhibit 3).

  o Validated the hand counts performed by BOE or county election officials of over 25,000 November 2020 election paper ballots for 19 applicable jurisdictions to determine if voting equipment appropriately tabulated the number of ballots and votes cast for select candidates. In conjuction with the county clerk, we opted not to validate the hand count of November 2020 ballots at 1 local jurisdiction because of ballot retention control weaknesses noted during our visit. In addition, we did not validate the hand count of November 2019 ballots at 6 applicable juridictions because our visit occurred beyond the required ballot retention period.

o   Reviewed voting equipment maintenance records to determine if voting system providers performed required preventative maintenance.

Our random sample was selected to eliminate bias; however, we could not project our results to the entire population because we also judgmentally selected additional sample items based on specified criteria to ensure that our sample was representative of the population.

- Reviewed BOE's public report regarding post-election audits performed after the November 2020 election to determine whether information provided was complete and accurate.

OBJECTIVE 4

To assess the sufficiency of BOE's efforts to establish and provide training to the county, city, and township officials who are responsible for conducting elections.

To accomplish this objective, we:

- Reviewed the Michigan Election Law to determine BOE's responsibilities related to the training of election officials.

- Evaluated BOE's controls to identify and then notify clerks who had not completed the initial accreditation and/or continuing education requirements.

- Reviewed training courses in the eLearning Center to determine whether BOE:

  o   Established election training in the eLearning Center.

  o   Notified clerks of required and other available training.

  o   Provided and assigned training to local election officials.

- Reviewed BOE's training records for all 1,603 local clerks as of April 22, 2021 to determine whether clerks completed the following to maintain full accreditation:

  o   Initial accreditation requirements.

  o   Continuing election education at least once every two years.

- Reviewed BOE's post-election audit training records to determine whether BOE required training and certification. We reviewed training records for:

  o All 83 county clerks.

  o 22 other county election officials who performed 13 randomly and judgmentally selected post-election audits from the 361 BOE assigned after the November 2019 and November 2020 elections.

  Our random sample was selected to eliminate bias; however, we could not project our results to the entire population because we also judgmentally selected additional sample items based on specified criteria to ensure that our sample was representative of the population.

- Evaluated county clerk's post-election procedural audit results after the November 2019 and November 2020 elections to determine whether BOE assigned training to city and township clerks resulting from known deficiencies.

CONCLUSIONS

We base our conclusions on our audit efforts and any resulting material conditions or reportable conditions.

When selecting activities or programs for audit, we direct our efforts based on risk and opportunities to improve State government operations. Consequently, we prepare our performance audit reports on an exception basis.

CONFIDENTIAL AND SENSITIVE INFORMATION

Because of the confidentiality of security configurations, we summarized our testing results in Finding 2 and provided the underlying details to the SOS.

AGENCY RESPONSES

Our audit report contains 4 findings and 5 corresponding recommendations. The Department of State's preliminary response indicates that it agrees with all of the recommendations.

The agency preliminary response following each recommendation in our report was taken from the agency's written comments and oral discussion at the end of our fieldwork. Section 18.1462 of the *Michigan Compiled Laws* and the State of Michigan Financial Management Guide (Part VII, Chapter 4, Section 100) require an audited agency to develop a plan to comply with the recommendations and to submit it to the State Budget Office upon completion of an audit. Within 30 days of receipt, the Office of Internal Audit Services, State Budget Office, is required to review the plan and either accept the plan as final or contact the agency to take additional steps to finalize the plan.

PRIOR AUDIT FOLLOW-UP

Following is the status of the reported findings from our December 2019 performance audit of the Bureau of Elections, Department of State (231-0235-19):

Prior Audit Finding Number	Topic Area	Current Status	Current Finding Number
1	QVF Voter History File	Rewritten*	1
2	QVF Access Controls	Complied	Not applicable
3	Promotion of Election Law Compliance Training	Complied	Not applicable
4	Timeliness of CFA and LLALAA Statement, Report, and Complaint Reviews	Not in scope of this audit.	

SUPPLEMENTAL INFORMATION

Our audit report includes supplemental information presented as Exhibits 1 through 6. Our audit was not directed toward expressing a conclusion on the information in Exhibits 1, 2, and 3. The information presented in Exhibit 4 was used to support our observation, finding, and conclusion on Objective 3. The information presented in Exhibit 5 was used to support our conclusion on Objective 4. The information presented in Exhibit 6 was used to support Observation 3.

* See glossary at end of report for definition.

GLOSSARY OF ABBREVIATIONS AND TERMS

access controls   Controls that protect data from unauthorized modification, loss, or disclosure by restricting access and detecting inappropriate access attempts.

accreditation   BOE's process of validation in which local election officials are evaluated to determine their level of knowledge of Michigan's election process.

BOE   Bureau of Elections.

CFA   Campaign Finance Act.

CTCL   Center for Tech and Civic Life.

driver's license file (DLF)   The SOS data file that contains driver's licenses and includes personal identification numbers.

DTMB   Department of Technology, Management, and Budget.

effectiveness   Success in achieving mission and goals.

eLearning Center   The Web-based application used by BOE to facilitate the distribution of training to local election officials.

elector   A person who has the right to vote in an election.

EPB   Electronic Poll Book.

FMG   Financial Management Guide.

full accreditation   Documented completion of an initial training course and all continuing education assignments and subsequent training courses.

ID   identification.

LLALAA   Lobbyists, Lobbying Agents, and Lobbying Activities Act.

material condition	A matter that, in the auditor's judgment, is more severe than a reportable condition and could impair the ability of management to operate a program in an effective and efficient manner and/or could adversely affect the judgment of an interested person concerning the effectiveness and efficiency of the program. Our assessment of materiality is in relation to the respective audit objective.
MDHHS	Michigan Department of Health and Human Services.
Michigan Election Law	Sections 168.1 - 168.992 of the *Michigan Compiled Laws*.
NCSL	National Conference of State Legislatures.
observation	A commentary highlighting certain details or events that may be of interest to users of the report. An observation may not include all of the attributes (condition, effect, criteria, cause, and recommendation) presented in an audit finding.
performance audit	An audit that provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.
post-election audit	A review to ensure the equipment and procedures used to count votes during an election worked properly and the election yielded the correct outcome.
principle of least privilege	The practice of limiting access to the minimal level that will allow normal functioning. Applied to employees, the principle of least privilege translates to giving people the lowest level of user access rights they can have and still do their jobs. The principle is also applied to things other than people, including programs and processes.
procedural audit	A type of post-election audit designed to ensure election officials and poll workers followed the correct procedures in conducting elections, required pre-election requirements were fulfilled, and required election records were maintained in select precincts. These audits also include a full hand count of paper ballots cast in select contests.
Proposal 2 of 2018	A proposed constitutional amendment to create a commission of citizens for redistricting purposes and authorize the commission to

	adopt reapportionment plans for Congressional, State Senate, and State House of Representatives districts.
Proposal 3 of 2018	A proposed constitutional amendment to regulate and authorize no-reason absentee voting, require a straight-party voting option on general election ballots, provide for automatic and Election Day voter registration, require post-election audits, and make other voting changes.
Qualified Voter File (QVF)	The official file for the conduct of all elections held in the State.
reportable condition	A matter that, in the auditor's judgment, is less severe than a material condition and falls within any of the following categories: a deficiency in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements; opportunities to improve programs and operations; or fraud.
rewritten	The recurrence of similar conditions reported in a prior audit in combination with current conditions that warrant the prior audit recommendation to be revised for the circumstances.
risk-limiting audit (RLA)	A type of post-election audit that makes use of statistical methods and is designed to limit to acceptable levels the risk of certifying a preliminary election outcome that constitutes an incorrect outcome.
segregation of duties	Assigning different people the responsibilities of authorizing transactions, recording transactions, and maintaining custody of assets to reduce the opportunities to allow any person to be in a position to both perpetrate and conceal errors or fraud in the normal course of his or her duties. Proper segregation of duties requires separating the duties of reporting, review and approval of reconciliations, and approval and control of documents.
SOS	Secretary of State.

Office of the Auditor General

Independent   Objective   Transparent