

OHIO AUDITOR OF STATE KEITH FABER



From: Auditor of State's Center for Audit Excellence

To: All IPA Firms

Subject: County Board of Election Procedures

Date: May 9, 2024

The Ohio Secretary of State (SOS) and Ohio Auditor of State (AOS) have been working on a project to verify if County Boards of Election are adopting certain policies and procedures and following them as required by the SOS. Attached are the procedures to be performed over County Boards of Election during current audits of Counties for Fiscal Year 2023. These procedures are required to be performed on all Fiscal Year 2023 County engagements.

These procedures represent mainly inquiries and reviews of policies and procedures. Detailed tests or walk-throughs are not anticipated or expected.

Please be aware that the Boards may be sensitive to our questions as, in most cases, we do not typically perform many procedures over these Boards.

Any questions or findings resulting from these procedures should be communicated to Rich Cunningham with the Center for Audit Excellence at rlcunningham@ohioauditor.gov.

County Board of Elections Procedures

December 31, 2023 Audits

Please address the steps below regarding the Board of Elections during your County audit for the year ended December 31, 2023. If a step is not applicable, please document reasons why.

If you obtain versions of policies and procedures, maintain a copy in your permanent file. Where the Board of Elections lacks a written policy, does not follow a SOS Directive, or a sufficiently detailed narrative, obtain / prepare a narrative, whichever method is more effective, explaining the processes in the audit procedures below.

The Ohio Election Official Manual contains chapters consisting of the current permanent consolidated SOS Directives. The Board of Elections must follow Ohio law as well as any rules, directives, or advisories issued by the Secretary of State and must issue policies, and instructions consistent with those publications. While these procedures are for the audit year ended December 31, 2023, some of the SOS Directives have recently been updated and it is acceptable if the Boards of Elections are following the most recent Directive issued by the SOS. Auditors should request the Board of Election's 2023 **redacted** Election Administration Plan (EAP), as well as any 2023 policies, however auditors may accept the most recently updated redacted EAP and policies.

Document the date and person(s) you inquired with and provide as much detail as possible. Auditors should discuss with management, as well as any other applicable personnel with direct knowledge of the specific Board of Elections (BOE) processes, procedures, and controls in place. **A walkthrough of these policies and procedures is not required.**

The following documents can be accessed by copying and pasting the following addresses into your internet browser:

- Secretary of State 2022 and prior Archived Directives: <https://www.ohiosos.gov/elections/elections-officials/rules/archive/#2022>
- Secretary of State 2024-2023 Current Directives: <https://www.ohiosos.gov/elections/elections-officials/rules/>
- Secretary of State Retention Chart for Boards of Elections: <https://www.ohiosos.gov/globalassets/elections/eoresources/general/retentionschedule.pdf>
- Secretary of State Directives, Advisories, Memos: <https://www.ohiosos.gov/elections/elections-officials/rules/>

Procedures:

The following procedures include mandatory requirements that each BOE must follow. The failure to comply with a requirement described in one of these procedures could result in a ML comment.

1. Each BOE is required to submit an Election Administration Plan covering certain subjects to the SOS office. Request to review the 2023 redacted EAP, or if unavailable, most recently updated EAP. Ensure the required minimum sections are included: (SOS Directive 2023-22 pgs. 52-54)
 - a. Precinct Election Official Recruitment, Training, and Accountability,
 - b. Resource Allocation,
 - c. Pre-Election Day and Election Day Communication Plan,
 - d. Materials
 - e. Contingencies and Continuity Planning,
 - f. Security,

- g. Voter Registration,
 - h. Absentee Ballots,
 - i. Polling Locations and Accessibility,
 - j. Ballot Preparation,
 - k. Pre-Election Testing,
 - l. Reconciliation and Audits,
 - m. Master Calendar.
2. Review the 2023 redacted EAP, or if unavailable, most recently updated EAP, for the following required policy:
 - a. Each Board of Elections is required to adopt a policy regarding the overall security of the office and must consider, at minimum, the following (SOS Directive 2023-23 pg. 55):
 - i. Preventing unauthorized access to the office:
 - ii. Registering and supervising visitors
 - iii. Restricting access to areas housing voting equipment, election materials, and its tabulation and voter registration servers, networks, computer, etc.
 - iv. Internal audits of records and procedures by the Board
 - v. Process for reporting violation of security policies
 3. Inquire and scan the Board of Elections expenditure reports from the County Auditor to determine if voting equipment (i.e., voting machines, marking devices, and automatic tabulating equipment) was acquired during the audit period.
 - a. If so, inquire and document the process for acquiring the equipment and ensure the method followed was in accordance with Ohio law, for example, ORC Sections 3506.03, 3506.04, 307.86, 125.04, or Am. Sub. S. B. No. 135 132nd General Assembly, Section 5, as applicable.
 4. ORC Section 3501.301 includes requirements for purchase of supplies, other than official ballots and as required in ORC 3501.30¹ of the Revised Code, for contracts in excess of \$25,000. Inquire and scan the Board of Election expenditure reports from the County Auditor to determine if any supplies, other than official ballots and as required in ORC 3501.30¹ of the Revised Code, were acquired in excess of \$25,000 during the audit period. (SOS Directive 2023-22, see pg. 45-46)
 - a. If so, ensure the contract was awarded to the lowest and best bid after advertising once in a newspaper of general circulation or mailing notice to responsible suppliers within Ohio in accordance with ORC 3501.301 or
 - b. If the Board of Elections entered into an agreement with the Secretary of State for bulk purchases in accordance with ORC 3501.302 or
 - c. If the Board of Elections purchased supplies through the department of administrative services under ORC 125.04.

¹ Necessary ballot box, official ballots, cards of instructions, registration forms, pollbooks or poll lists, tally sheets, forms on which to make summary statements, writing implements, paper, and all other supplies necessary for casting and counting the ballots and recording the results of the voting at the polling place, a large map of each appropriate precinct, any materials, postings, or instructions required to comply with law, and any flags as required by R.C. 3501.30.

5. Inquire and scan the Board of Elections expenditure reports from the County Auditor to determine if a contract for the printing of ballots in excess of \$25,000 was entered into during the audit period. (See SOS Directive 2023-25, pg. 150)
 - a. If so, ensure a notice was published once in a newspaper of general circulation in the county during the 15-day proposal period in accordance with ORC 3505.13.
 - b. Ensure the contract was awarded to most qualified responsible proposer that meets the minimum standards established by the secretary of state (See OAC 111:3-10).

6. Inquire if the following IT and security requirements were followed, as applicable:
 - a. The board must inventory all of its voting equipment and maintain a list of each item of equipment and its corresponding serial number. Additionally, for each piece of equipment, the board must retain the following: (See SOS Directive 2023-23, pg. 57)
 1. Invoice, purchase order, or other documentation of the purchase of the equipment;
 2. Chain of Custody Log for at least 90 days following every election;
 3. Record of the equipment's usage (i.e., the date and location of use and the individual(s) using the equipment);
 4. A report of any damage to or unauthorized handling of the equipment;
 5. Any repair history (when, where, by whom, for what purpose, and the outcome) and documentation of the repair.

The inventory list must be maintained and reviewed on a regular basis by the board's director and deputy director.

- b. Directors and deputy directors shall regularly monitor the access logs maintained by their election management systems voting system servers, voter registration servers, computers, firewall, and networking devices. (See SOS Directive 2023-23, pgs. 62-63)
 1. These logs must be stored, where possible, on a dedicated system to ensure that the logs can be securely maintained. All access logs and events collected must be kept for 90 days.

- c. Before providing to any third party access to any network or component of the election system within the board's offices or at a satellite location, written documentation defining the following shall be executed: (See SOS Directive 2023-23, pg. 63)
 1. the scope of work and authorization for access to any network or component of the election system within the board offices or at a satellite location;
 2. relevant terms, including the name of a responsible manager at the third party organization;
 3. the timeframe, with starting and ending dates and times, if applicable, for access.

- d. Each board of elections must provide the following training (See SOS Directive 2023-23, pg. 68-69):
 1. Each board member and employee must complete security awareness training annually;
 2. The BOE must also train its staff on the board's physical security practices and policies. Requirements for securing the board of elections' office, voting equipment, and ballots are outlined in Chapter 3, Section 3.01, of the Ohio Election Official Manual. Each board must review these requirements and ensure that its practices meet or exceed the requirements set forth in the Election Official Manual. (SOS Directive 2023-23 see pgs. 55-63 and Directive 2023-22, pgs. 19-22)

Procedures Related to Controls:

The following procedures include requirements that are not required to be adopted in an EAP or policy. The failure of the BOE to ensure that its operations are conducted in accordance with the requirements described in one of these procedures could result in an internal control recommendation. (Important note: If a BOE is clearly following a SOS Directive or Ohio law, an internal control recommendation would not be appropriate. Additionally, none of the following are legally required to be adopted by the BOE in an EAP or policy, and the failure to adopt will never result in a noncompliance comment.)

1. Review the EAP, and if not already addressed in the EAP, inquire if the following procedures are documented in a written policy or if a Directive or Ohio law was followed:
 - a. General daily accounting and purchasing procedures
 - b. Election day activity
 - i. Inquire if any of the following are documented in a written policy or if a Directive or Ohio law was followed:
 - a. Assignment of personnel for various duties
 - b. Process of delivering equipment and supplies to polling locations (SOS Directive 2023-29, see pg. 257)
 - c. Set up (SOS Directive 2023-26 see pg. 172-183)
 - d. Various operating situations throughout the day
 - e. Closing the polls (SOS Directive 2023-29, see pgs. 281-283)
 - f. Secure return of ballots, equipment and supplies (SOS Directive 2023-29, see pgs. 258-259)
 - c. Ballot stock
 - i. Inquire if any of the following are documented in a written policy or if a Directive or Ohio law was followed:
 - a. Security and Proper Storage (SOS Directive 2023-23, see pgs. 57-58)
 - b. Controls over inventory (SOS Directive 2023-23, see pgs. 58-59)
 - i. The board must inventory all ballots by implementing the following procedures:
 1. If optical scan ballots are printed by an outside source, the board must maintain a list of the ballot styles and the number of ballots for each style that are delivered to the board by the printer. The board must document any discrepancy between what was ordered and what was

received and the steps taken to rectify the discrepancy. The board must also maintain a list of the sequence numbers of the ballots received, the number and sequence number range of the ballots that will be provided to each precinct, and number and sequence number range of the ballots for absentee and provisional voting. The board must document the disposition of each ballot (i.e., voted, unvoted, or spoiled).

2. If optical scan ballots are printed in house via a “ballots on demand” (BOD) printer, the board must document the use of each sheet of blank ballot stock.

i. Does each ballot printed in a “ballots on demand system”² include a tracking number? (See ORC 3506.20(B))

c. Disposition of excess inventory after election pursuant to ORC 3505.31.

2. If a written policy exists, other than the EAP, for any of the items above, request a copy.
 - a. Maintain a copy of the written policy and / or narrative in the permanent file
 - b. Review the written policy and / or detailed narrative for any control deficiencies.

² “Ballots on demand voting system” means a system that utilizes ballots printed as needed by election officials at the board of elections for distribution to electors, either in person or by mail.