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AUDIT REPORT

The Election Department Fully Resolved Most Findings from the Original Voting by Mail Audit

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Audit Executive Summary January 2026

Background

In July 2023, we audited Clark County's Mail-In Voting Program and identified the following three findings:

- The election management software gave the adjudication supervisor the ability to review and make changes to any ballot as it went through the adjudication process. This function allowed the supervisor to make changes without additional authorization outside of the bipartisan team setting (High Risk);
- The Election Department performed a daily audit of signatures verified through the Automatic Signature Recognition (ASR) system. The ASR audit reports included a detailed list of signatures; however, the department did not separately document the sum of signatures verified or the total population to confirm they reviewed at least 1% of the signatures (Low Risk); and
- The adjudication process involved bipartisan teams that worked at their assigned computer terminal. Ballot changes made by each team were recorded under their computer terminal name, which is not unique to the individual who worked on the terminal. This reduced accountability, since the adjudication team assignments were not documented (Low Risk).

Why We Did This Audit

We conducted this audit to determine whether the Election Department has implemented corrective action to resolve the original audit findings.



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What We Found

We found that 2 of the 3 original audit findings were fully resolved while the other 1 was partially resolved.

Some of the implemented corrective actions include:

- A manual Adjudication Log to record supervisor ballot activity or override;
- A process for senior management to review the Adjudication Log;
- An updated ASR report that includes the sum of signatures verified or the total population;
- An updated ASR report program code that includes a ceiling function; and
- An Adjudication Board Room Log to record team and computer terminal assignments.

We conducted testing to determine the status of the original audit findings. See the audit report for details.

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Background

In July 2023, we audited Clark County's Mail-In Voting Program and identified the following three findings:

- The election management software gave the adjudication supervisor the ability to review and make changes to any ballot as it went through the adjudication process. This function allowed the supervisor to make changes without additional authorization outside of the bipartisan team setting (High Risk);
- The Department performed a daily audit of signatures verified through the system. The Automatic Signature Recognition (ASR) audit report included a detailed list of signatures; however, the department did not separately document the sum of signatures verified or the total population to confirm the Department reviewed at least 1% of the signatures (Low Risk); and
- The adjudication process involved bipartisan teams that worked at their assigned computer terminal. Ballot changes made by each team were recorded under their computer terminal name, which is not unique to the individual who worked on the terminal. This reduced accountability since the adjudication team assignments were not documented (Low Risk).

Objective

The objective of this audit was to determine whether corrective actions were implemented to address the finding conditions identified in the original audit.

Conclusions

We found that 2 of the 3 original audit findings were fully resolved while the other 1 was partially resolved.

The Election Department implemented the following corrective actions:

- A manual Adjudication Log to record supervisor ballot activity (adjudications) or override (re-adjudication) that were processed within the adjudication module;
- A process for senior management to review and compare the Adjudication Log to the Dominion Voting

System activity report to ensure any ballot modifications were performed by a bipartisan team;

- The Automatic Signature Recognition daily audit report now includes the number of signatures selected for verification/audit and the total number of signatures matched by the electronic signature matching equipment in the audit report header;
- The Automatic Signature Recognition daily audit report program code now includes a function to always round up to ensure the sample size captures a minimum of 1% of the signature population for sampling and reviewing purposes pursuant to NRS 293.269937(2); and
- An Adjudication Board Room Log to record the adjudication team and computer terminal assignments to improve accountability when a change is made to a ballot.

Findings are rated based on a risk assessment that takes into consideration the circumstances of the current condition including compensating controls and the potential impact on reputation and customer confidence, safety and health, finances, productivity, and the possibility of fines or legal penalties. It also considers the impact.

See Appendix A for additional details on work performed.

2 of 3 Original Audit Findings Have Been Fully Resolved

1 of 1 High Risk Findings Fully Resolved



High risk findings indicate an immediate and significant threat to one or more of the impact areas.

1 of 2 Low Risk Findings Fully Resolved



Low risk findings are typically departures from best business practices or areas where effectiveness, efficiency, or internal controls can be enhanced. They also include issues that would be considered high or medium risk if alternate controls were not in place.

Outstanding Findings

Adjudication Team Assignments Not Documented

Corrective Action Status: Partially Resolved



In the original audit, we found the Election Department did not document the adjudication team assignments.

The Adjudication process includes the involvement of bipartisan teams. Each team works on their assigned computer terminal to perform their duties.

When the adjudication teams make changes to a ballot within the adjudication module, those changes are recorded under the computer terminal username on a non-editable audit log. The username is not unique to the persons working on the terminal (i.e., the Adjudication Team members). This reduces accountability by not knowing who was working on a specific computer terminal within the adjudication room.

Since the original audit, the Election Department created and implemented a paper Adjudication Board Room Log. The log includes a field for member name, date, time in, time out and terminal number. Each Adjudication Team member is required to complete the log for each adjudication session.

We obtained the 2024 General Election Adjudication Board Log and the related system activity report.

We reviewed the reports and identified 24 adjudication sessions. We found the Department recorded the bipartisan team/terminal assignments on the Adjudication Board Log for only 18 sessions (75%). The remaining 6 sessions were missing one or two team member names on the log.

As a result of our follow-up testing, the Election department updated their Adjudication Board Sign-In Procedures as of November 2025 to require all adjudication team members to sign in/out at each assigned terminal with their full name, date, time in/out, and adjudication station number. Team members are also required to update the log if a team is reassigned to a new adjudication station mid-session. In addition, the election supervisors/leads are required to confirm that all team members have signed in at the beginning of each session, ensure logs are complete and legible, and to follow up on any missing signatures. The supervisor/leads are also required to sign the log to confirm their review.

Because of the discrepancies noted, we consider this finding partially resolved. However, we believe with the additionally

implemented procedures, the finding will be corrected and no additional recommendations are necessary.

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Appendix A: Audit Scope, Methodology, and GAGAS Compliance

Scope

The follow up audit covered the period from October 19, 2024, through November 29, 2024. We considered processes in place as of August 30, 2025. The last day of field work was November 19, 2025.

Methodology

To accomplish our objectives, we interviewed staff and management from the Election Department to obtain the status of the findings included in the original audit. We then performed the following procedures:

- Validated the testing date population to ensure all dates for the 2024 General Election were included in our review.
- Reviewed the 2024 General Election Adjudication Admin Log to determine whether:
 - Supervisor ballot activities or overrides were recorded on the log; and
 - Management compared the log to the election system activity report to ensure changes were made in a bipartisan team setting.
- Used professional judgement to select 18 dates (*from the 2024 General Election*) to determine whether the Department:
 - Documented the sum of signatures verified or the total population; and
 - Reviewed at least 1% of the signatures verified by the Agilis Mail Sorting system.
- Reviewed 24 Adjudication sessions (*from the 2024 General Election*) to determine whether the team and computer terminal assignments were documented.

While some samples selected were not statistically relevant, we believe they are sufficient to provide findings for the population as a whole.

Our review included an assessment of internal controls in the audited areas. Any significant findings related to internal control are included in the detailed results.

Standards Statement

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). 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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our department is independent per the GAGAS requirements for internal auditors.

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