

# AUDIT REPORT

Clark County Election Department  
Voting by Mail Audit - Part 2  
*July 26, 2023*



**CLARK COUNTY** *Nevada*  
Audit Department

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# Audit Executive Summary

## Voting by Mail Audit Part 2

July 2023

**Background** | Voting by mail is a process where an active registered voter is delivered a paper ballot that can be returned through the mail or designated drop off location.

In 2021, Nevada Legislators passed Assembly Bill 321 (AB321). The bill requires all county and city clerks to mail each active registered voter a mail ballot before every election.

The passage of AB321 significantly increased the mail ballot turnout. To ensure the integrity of the mail ballot process, the Clark County Election Department must accurately issue, process and count ballots for all eligible voters. This is a laborious and complex process that requires strict controls to ensure the voters can trust the election process and statutory requirements are met.

The Clark County Election Department was provided a budget of \$24.6M for Fiscal Year Ending June 30, 2023 and has 37 employees as of April 12, 2023.

**Purpose of Audit** | The objectives of this audit were to:

- Determine whether mail-in ballot processes identified during the first part of the audit are in place; and
- Determine whether controls over the mail-in ballot processes are working as intended.

This is a two-part audit. The first part consisted of ensuring established processes aligned with AB321 and were best practices - that audit was published on July 27, 2022. This second part focuses on ensuring identified processes were being performed and included more detailed reviews based on the 2022 General Election.

**Summary and Key Findings** | Overall, we found that the Clark County Election Department implemented appropriate controls related to the chain of custody, accountability, safeguarding and processing of mail ballots. These controls are in line with statutory requirements and best practices.

We also found some opportunity for improvement. Those findings are:

- While adjudications are logged and all actions taken on a ballot are recorded in that log, the election system allows a supervisor access to adjudicate ballots without additional system authorization (Page 5);
- The Election Department does not separately log the sum of signatures verified or the total population (Page 6); and
- Adjudication team assignments are not documented (Page 7).

We also observed some conditions (Page 9) that do not warrant an audit finding or indicate a deficiency but illustrate the need to continue voter education and highlight some of the challenges faced by the Election Department with the increased mail ballot turn out.

While we found areas for improvement, Clark County voters can be confident that the Election Department processes mail ballots accurately and in accordance with Nevada law.

**See audit report for full details.**

**Recommendations** | The audit report includes five recommendations to address the findings above. Details of each of those recommendations are in the body of the report.

For more information about this or other audit reports go to [clarkcountynv.gov/audit](http://clarkcountynv.gov/audit) or call (702) 455-3269.



## Auditor

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Angela Darragh, Director

## Audit Committee

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Commissioner Michael Naft  
Commissioner William McCurdy II  
Commissioner Ross Miller

## About the Audit Department

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The Audit Department is an independent department of Clark County reporting directly to the County Manager. The Audit Department promotes economical, efficient, and effective operations and combats fraud, waste, and abuse by providing management with independent and objective evaluations of operations. The Department also helps keep the public informed about the quality of Clark County Management through audit reports.

You can obtain copies of this report by contacting:

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(702) 455-3269

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Cover photograph by Steve Marcus



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## Background

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Voting by mail ballot<sup>1</sup> is a process where an active registered voter is delivered a paper ballot that can be returned through the mail or designated drop off location. When returned, the envelope with the ballot goes through various verification processes, such as signature verification, and, if validated, is then processed to cast the voter's contest selections.

In Nevada, mail voting is governed by Nevada Revised Statutes (NRS) Chapter 293. Elections are carried out by county clerks or registrars of voters with the support of the Secretary of State. Nevada first authorized the use of absentee ballots in 1921, which allowed voters the option to not vote in person at their polling place on Election Day.

In 2021, Nevada Legislators passed Assembly Bill 321 (AB 321). The bill repealed existing provisions for absentee ballots and required all registered voters to be mailed a ballot before every election.

AB 321 established various mail ballot requirements, including the option for voters to opt-out of receiving a ballot, and requiring all mail ballots be sent with a prepaid United States Postal Service first class return envelope. The bill also established various mail balloting deadlines, including deadlines to address signature discrepancies and deadlines for counting ballots after Election Day.

In Nevada, mail ballots are sent no later than 20 days<sup>2</sup> before Election Day for voters residing in the state. Voted mail ballots, returned through the post office, must be postmarked no later than Election Day and received by 5 p.m. on the fourth day after Election Day<sup>3</sup>.

For the 2022 General Election, there were 1,314,291 mail ballots mailed with 340,508 counted. This translates to roughly 74% of mailed ballots either surrendered, rejected, returned undeliverable, or discarded by voters.

The passage of AB 321 resulted in an increase in the number of returned mail ballots (*compared to pre-pandemic absentee ballot turn outs*) and an almost equal split between votes cast in person and votes cast through mail, as shown in Figure 1. This creates an environment where the Election Department has to plan, staff, administer, manage and prepare for large turnouts through both voting methods. This is coupled with a steady increase in overall voter turnout - for both

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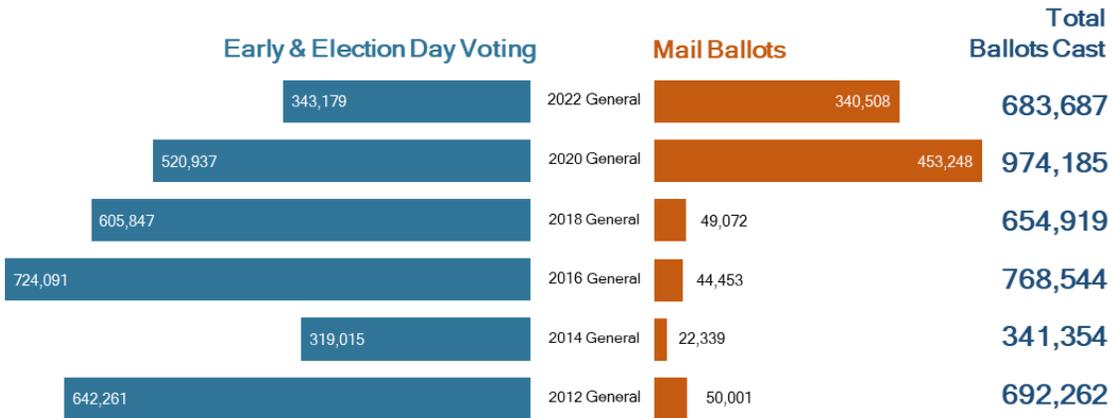
<sup>1</sup> Mail balloting is sometimes referred to as absentee voting.

<sup>2</sup> NRS 293.269911 (5)(a)(1)

<sup>3</sup> NRS 293.269921 (1)(b)

'presidential' and 'midterm' elections during the past ten years.

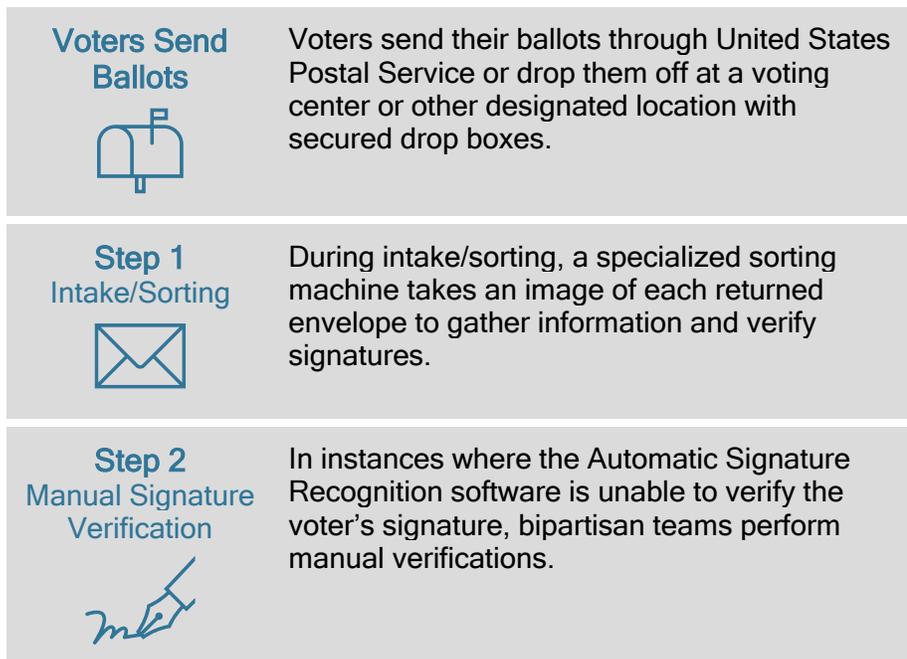
**FIGURE 1. 2022 General Election saw an almost equal split between mail ballots and votes cast in person (during Early Voting and Election Day)**

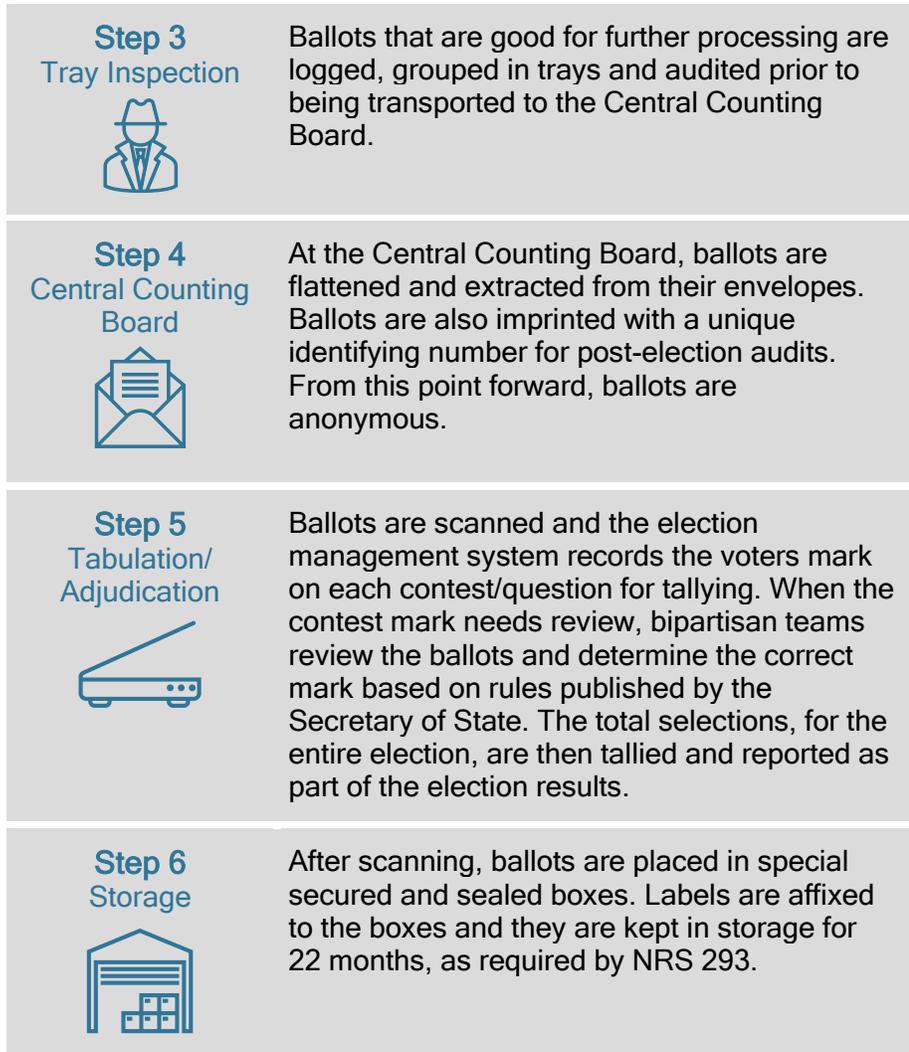


**Source:** Auditor prepared using information from the Clark County Election Department's data portal.  
 Presidential Election Years: 2020,2016,2012  
 Midterm Election Years: 2022,2018,2014

Once the Election Department receives a mail ballot, the ballot generally has a six step lifecycle. Each step has additional actions that take place while processing the ballot. As seen below, processing a returned mail ballot is a labor intensive process which gets compounded with a large turnout. *See Appendix B for additional details.*

**FIGURE 2. Briefly: Major Steps in Mail Ballot Lifecycle**





**Source:** Auditor simplified diagram of the ballot processing workflow.

For mail ballots, the Department also has statutory timelines for notifying voters of signature discrepancies (*on their returned mail ballot envelopes*), as well as providing voters up to six days after Election Day to fix those discrepancies<sup>4</sup>. This is in addition to the other election related deadlines such as the overall canvass<sup>5</sup>.

Clark County uses optical scan paper ballots for mail ballot voting. These ballots are tabulated by an optical-mark-recognition system. This equipment reads the marks on the ballot, based on a designated target area, and assigns a vote to the corresponding candidate or question. The designated target area on the ballot is defined and illustrated in the instructions provided with every ballot.

<sup>4</sup> NRS 293.269927 (6)

<sup>5</sup> Canvassing is the process by which election results are declared, examined and certified.

In some cases, mail ballot contests need review because the contest was over voted or candidate selections were marginally marked and the tabulation system is unable to determine the contest selection. In these cases, the contest review and adjudication are done by bipartisan teams of two members. With these reviews, NRS does not allow election officials to undergo a subjective analysis of ballot marks to decipher the will of a voter <sup>6</sup>. Instead, only those marks described in NRS 293.3677 can be counted. This results in an objective analysis to determine the contest marks.

The Clark County Election Department was provided a budget of \$24.6M for Fiscal Year (FY) Ending June 30, 2023 and has 37 employees<sup>7</sup> as of April 12, 2023. Printing and postage expenditures for FY23 (*as of May 2023*) were \$3.7M and \$1.3M, respectively.

The Department does receive some reimbursement from the State, City Clerks (*when warranted*) and grants for assistance with election related expenditures, however the bulk of the department's funding is through the County's general fund.

Strong controls over the mail ballot process ensures the integrity of elections and increases voter confidence.

## Objectives

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The objectives of this audit were to:

- Determine whether mail-in ballot processes identified during the first part of the audit are in place; and
- Determine whether controls over the mail-in ballot processes are working as intended.

This is a two-part audit. The first part of the audit consisted of ensuring established processes align with AB 321 and were best practices - that audit was published on July 27, 2022. This second part focuses on ensuring identified processes were being performed and included more detailed reviews based on the 2022 General Election.

## Conclusions

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We found that the Clark County Election Department implemented appropriate controls related to the chain of custody, accountability, safeguarding and processing of mail ballots. These controls are in line with statutory requirements and best practices.

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<sup>6</sup> Only those marks described in NRS 293.3677(2)(a) and 293C.369(2)(a) may legally be counted, as applicable.

<sup>7</sup> The Department brings in temporary staff for each election to assist with core functions.

We also found some opportunities for improvement related to reviewing contest adjudications, audit documentation and team assignment documentation.

We identified some additional conditions that do not warrant an audit finding or indicate a deficiency but highlight the importance of additional voter education and challenges faced by the Election Department in processing mail ballots.

While we found areas for improvement, Clark County voters can be confident that the Election Department processes mail ballots accurately and in accordance with Nevada law.

Each finding includes a ranking of risk based on the 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.

Items identified as findings and all conclusions and recommendations in this report are the opinion of the Audit Department. Clark County management is responsible for making final determination on implementation of corrective actions.

Auditee responses were not audited, and the auditor expresses no opinion on those responses.

## Findings, Recommendations, and Responses

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**While Adjudications Are Logged and All Actions Taken on a Ballot are Recorded in that Log, the Election System Allows a Supervisor Access to Adjudicate Ballots Without Additional System Authorization (High Risk)**

When the election management system is unable to determine the selection on a ballot contest, the ballot needs human review. This includes scenarios such as overvotes, corrections, and marks not within the designated areas. This process is called adjudication.

As part of the adjudication process, bipartisan teams of two review the contest marking using scanned ballot images and determine whether any changes are needed based on rules prescribed by the Nevada Secretary of State. During the 2022 General Election, 19,580 ballots went through this process.

We reviewed a sample of adjudicated ballots and found they were correctly handled. However, the software gives the adjudication supervisor the ability to review and make changes to any ballot as it goes through the adjudication process. The Department's policy is for any ballot change to

be done by a bipartisan team of two officials. Since a supervisor works out of their own terminal, this function allows for the supervisor to perform adjudication outside of the regular bipartisan team setting. As of the 2022 election, there was no process in place to review system logs to identify whether any adjudicated ballots were reviewed or modified by the adjudication supervisor. The logs are available and identify actions taken on a ballot. We reviewed the 2022 election logs and found no votes appeared to be inappropriately modified by this position.

*Recommendation*

- 1.1 Create a team of bipartisan supervisors to review and make changes to adjudicated ballots.
- 1.2 Review logs after each election to ensure the adjudication supervisor acted appropriately.

*Management Response*

- 1.1 If a readjudication is necessary the supervisor will bring in a manager (who is not of the same political party) to review and document the action. In addition, we will use the audit log to review all actions taken by the supervisor.
- 1.2 A post-election review of the audit log will be a part of our process in addition to the regular reviews of actions taken by a supervisor.

**The Election Department Does Not Separately Log the Sum of Signatures Verified or the Total Population (Low Risk)**

NRS 293.269937(2) requires a daily audit of the signatures verified by the automatic signature verification equipment. This audit requires the Department to review at least 1% of the daily signatures verified through the equipment.

The Department informed us that the election management system is configured to generate 2% (*for daily auditing*) of the population of signatures verified, per day.

We found the department performs daily audits. The audit report includes a detailed list of signatures, however, the department does not separately document the sum of signatures verified or the total population. NRS does not require this documentation.

As such, we verified the audit by manually counting the signatures audited.

The risk in this area is the additional employee time spent providing this information, should a third party request it. Having this information readily available would reduce staff research time and may provide a useful supervisory tool - to allow for confirmation that the department properly conducted the required audit.

As of April 2023, the Department is in communication with their programming team to enhance the audit report documentation.

*Recommendation*

2.1 Continue working with the programmer to include the population size and sample size of the automatic signature matches selected for auditing.

*Management Response*

2.1 The total number of ASR-approved signatures and the percentage selected for review will be listed on future daily ASR reports.

**Adjudication Team Assignments are Not Documented (Low Risk)**

The Election Department does not document adjudication team assignments.

As mentioned above, adjudication is done by bipartisan teams of two election officials. Two members work on one computer terminal to perform their duties. There are usually four to six teams working at any given adjudication session. This work is done in a secured area where entry and exit are recorded on a paper log. Adjudication work is spot checked and under general supervision. The computer terminals are not connected to the County network.

The election management system logs any changes made to a ballot through a non-editable audit log. Changes are recorded under the computer terminal username. However, the username is not unique to the persons working on the terminal (*i.e., the Adjudication Team members*).

Although there is a record of who is in the room at any given time, there is no record on the computer terminal/team assignments.

The risk in this area is reduced accountability by not knowing who was working on a specific computer terminal within the adjudication room. We rated this a low risk because any real time discrepancies can be identified due to the small team size, and all adjudication work that we reviewed was properly performed.

We believe having a record of the computer terminal assignments is important should there be a need to investigate errors discovered through post-election audits. This information pairs well with the adjudication system audit log, as it would allow ballot changes to be traced to specific teams (*should there be a need*). Further, this information may be sought as part of a public records request.

Having the information available will affirm that the teams were indeed assigned in a bipartisan manner.

There is also concern with adherence to the County's Information Technology directives. The County's Technology Directive (Directive Number 1) has a user account provision which states:

*"Authorized user access to County Computing Systems and Networks must be controlled on the basis of rights and permissions that are assigned to each user or group"*

The Technology Directive allows for exceptions upon review and approval. As mentioned earlier these computer terminals are not connected to the County network but having an exception on file (*if applicable*) would confirm that the configuration is appropriate.

*Recommendation*

- 3.1 Document Adjudication Team assignments, including the assigned computer terminals for every session.
- 3.2 Consult with the Clark County Information Technology Department to determine whether the adjudication computer terminal user assignment practices warrant an exception from the Technology Directive Number 1. If so, submit the exception for approval.

*Management Response*

- 3.1 The individual adjudicators will be required to sign in and sign out at their specific adjudication station at the beginning of each shift, and anytime they move to a new station.
- 3.2 As this program is not connected to the County network it appears the directive does not apply. However, we will confirm this with County IT and secure an exception if necessary.

## Other Observations

During this audit we observed conditions that do not rise to the level of an audit finding, nor represent any deficiencies of the Election Department.

We believe these observations provide voters with opportunities to increase awareness and highlight the need for additional voter education related to the completion and submission of mail ballots. They are presented for public interest, as defined by our government auditing standards<sup>8</sup>.

### Continuing and Additional Voter Education On Marking Ballots May be Beneficial

The Clark County Election Department is bound by the rules established by the Nevada Legislature which dictate how ballots must be marked in order to be valid votes. The Legislature has established policy preventing Nevada Election Officials from engaging in a subjective analysis to decipher voter intent (*when a ballot contest is not properly marked*). The responsibility is on the voter to correctly mark their ballot. The Election Department has no control over a voter's marks and fulfills their statutory requirement by including all the required elements in a mail ballot package, including voter instruction.

A vote is cast by darkening a designated space on the contest. The designated space on the ballot is defined in the instructions provided with every mail ballot. Nevada Administrative Code (NAC) provides rules for correcting a mistake<sup>9</sup>.

If more choices than permitted by the instructions for a ballot are marked for any contest or question, the vote may not be counted - this is called an overvote. This includes scenarios such as hesitation marks, smudges, stray marks, inadvertent marks and incorrect corrections. Figure 3 illustrates the designated space and some scenarios where a selection may not count.

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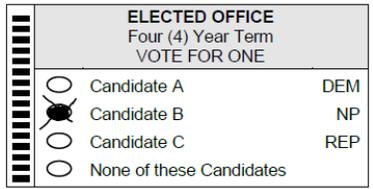
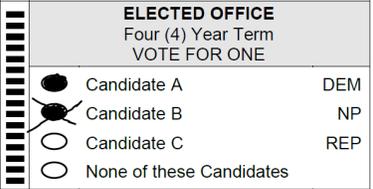
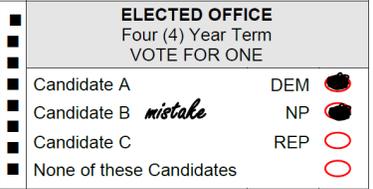
<sup>8</sup>Government Auditing Standards, 3.07: The public interest is defined as the collective well-being of the community of people and entities that the auditors serve. Observing integrity, objectivity, and independence in discharging their professional responsibilities helps auditors serve the public interest and honor the public trust. The principle of the public interest is fundamental to the responsibilities of auditors and critical in the government environment.

Government Auditing Standards, 3.08: A distinguishing mark of an auditor is acceptance of responsibility to serve the public interest. This responsibility is critical when auditing in the government environment. GAGAS embodies the concept of accountability for public resources, which is fundamental to serving the public interest.

<sup>9</sup> NAC 293.307

**FIGURE 3. Examples of Overvotes / Incorrect Corrections from the Secretary of State, Election Procedures Manual**

<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">ELECTED OFFICE Four (4) Year Term VOTE FOR ONE</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">Candidate A</td> <td style="text-align: right;">DEM </td> </tr> <tr> <td>Candidate B</td> <td style="text-align: right;">NP </td> </tr> <tr> <td>Candidate C</td> <td style="text-align: right;">REP </td> </tr> <tr> <td>None of these Candidates</td> <td style="text-align: right;"></td> </tr> </tbody> </table> <p>The designated space is identified with a green oval in the above sample contest. Determining whether a vote has been cast, in a particular race, is dependent on whether all or a portion of the designated space has been marked.</p>	ELECTED OFFICE Four (4) Year Term VOTE FOR ONE		Candidate A	DEM 	Candidate B	NP 	Candidate C	REP 	None of these Candidates		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">ELECTED OFFICE Four (4) Year Term VOTE FOR ONE</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">Candidate A</td> <td style="text-align: right;">DEM </td> </tr> <tr> <td>Candidate B</td> <td style="text-align: right;">NP </td> </tr> <tr> <td>Candidate C</td> <td style="text-align: right;">REP </td> </tr> <tr> <td>None of these Candidates</td> <td style="text-align: right;"></td> </tr> </tbody> </table> <p>An incomplete or defective mark in the target area counts as a valid vote as long as no other cross mark or comment appears indicating an intent to vote for a different or no candidate/ballot question within the same contest. A slash or any other manner of darkening the designated space is required. In determining whether a vote has been cast is whether all or a portion of the designated space has been marked. The example above is a valid vote.</p>	ELECTED OFFICE Four (4) Year Term VOTE FOR ONE		Candidate A	DEM 	Candidate B	NP 	Candidate C	REP 	None of these Candidates		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">ELECTED OFFICE Four (4) Year Term VOTE FOR ONE</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">Candidate A</td> <td style="text-align: right;">DEM </td> </tr> <tr> <td>Candidate B</td> <td style="text-align: right;">NP </td> </tr> <tr> <td>Candidate C</td> <td style="text-align: right;">REP </td> </tr> <tr> <td>None of these Candidates</td> <td style="text-align: right;"></td> </tr> </tbody> </table> <p>Even though the mark for Candidate A is a stray mark, any mark in the designated space is counted as a selection and in this example, there are two valid selections which constitutes an overvote. An overvote means no votes are counted for either candidate.</p>	ELECTED OFFICE Four (4) Year Term VOTE FOR ONE		Candidate A	DEM 	Candidate B	NP 	Candidate C	REP 	None of these Candidates	
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 <p>The voter filled in the entire oval and placed an “X” over their selection in the designated space. It appears the voter might be using the “X” to indicate they do not wish to vote for Candidate B, but unless there is a valid correction through the crossing out of the candidate’s name, this should be counted as a valid vote for Candidate B.</p>	 <p>The voter attempted to clarify their vote by crossing out the name of the candidate they did not wish to cast their vote for. This is an overvote and no votes are counted for either candidate.</p>	 <p>The only acceptable method of correction is by crossing out a candidate’s name. This is an overvote and no votes are counted for either candidate.</p>
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**Source:** Nevada Elections Procedures Manual, Section 8.2, Voter Intent, published by Nevada Secretary of State, Dated May 2022.

As seen in the examples above, when voters do not follow marking rules, their votes will not count, even if markings are stray marks or hesitation marks, regardless of if they are intentional or accidental.

Although voters are provided with written instruction (*inside their mail ballot package*), additional education may be beneficial to ensure voters correctly complete their mail ballot.

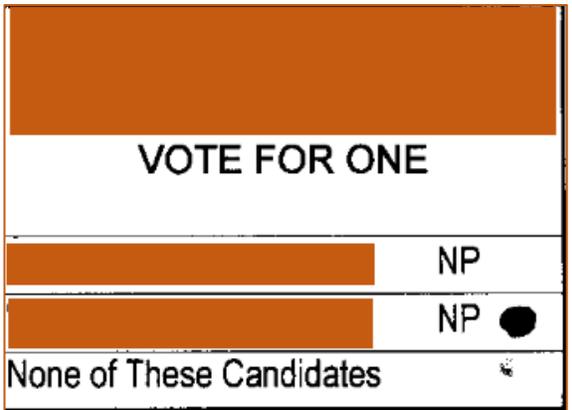
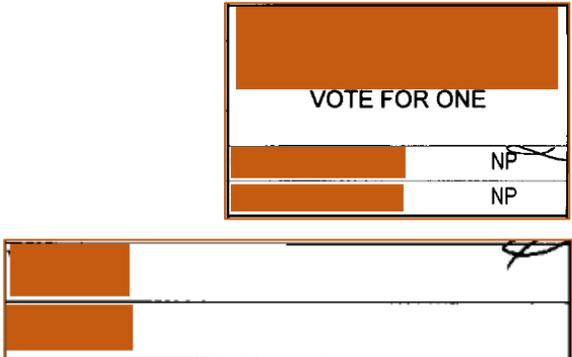
There will always be a need to adjudicate some ballots. For example, a properly corrected contest will need to be adjudicated to remove the erroneous mark or a marginally marked contest will need to have the mark validated. For reference, there were 19,415 adjudicated ballots (*out of 337,793* processed mail ballots) as of November 14, 2022 (*unaudited*).

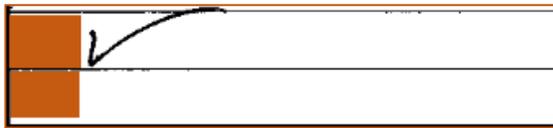
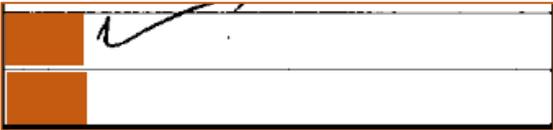
We observed the Election Department periodically check the scanning equipment to ensure no streaks or smudging (*from the scanning glass*) was being captured. The machines also have dust covers when not in use. This prevents accidental smudges or streaking.

We reviewed 20 adjudicated ballots, representing 127 contests/state questions needing review/adjudication. We found all were correctly adjudicated, based on established rules. We noted 6 ballots, with a total of 10 contests/questions where a race/contest may not have needed adjudication with better voter

marksmanship/adherence to provided rules. Figure 4 illustrates the marksmanship errors observed during the audit.

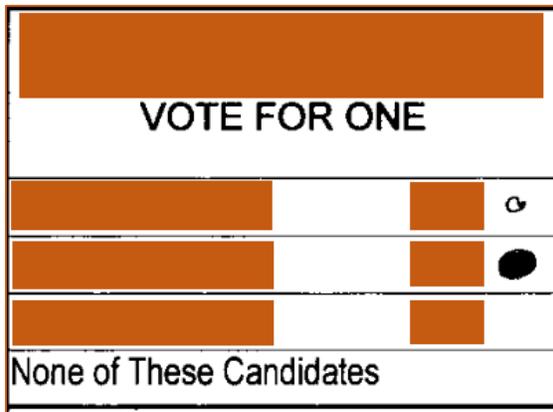
**FIGURE 4. A Contest Won't Count if Rules are Not Followed, Even with What May be Accidental Marks**

Marking <sup>(1)</sup>	Description
	<p>Ballot #1: A smudge/hesitation/stray mark in the designated space/oval bubble, for a separate selection (<i>None of These Candidate</i>), resulted in an overvote for this contest. Thus, no vote for the contest is registered.</p>
	<p>Ballot #2: The voter used 'X' markings for their race selections throughout the ballot (<i>as opposed to filling in the circle as instructed</i>).</p> <p>The 'X' marking allowed for a vote to count in most contests (<i>since there was a mark in the designated space</i>). However, in one contest and one State question, the 'X' mark was outside the designated space, thus the votes did not count for the contest/question.</p>
	<p>Ballot #3: A smudge/hesitation/stray mark in the designated space for separate selection (<i>None of These Contest</i>) resulted in an overvote. Thus, no vote for this contest is registered.</p>

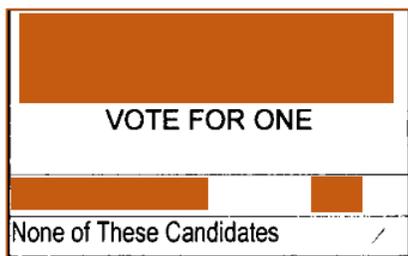


Ballot #4: Voter marked their entire ballot using '✓' instead of filling in designated space/oval bubbles (*as instructed*). The selections counted since there was a mark in the designated space.

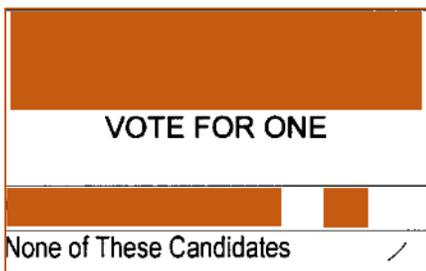
However, for three State questions, the voter marked '✓' on the *left* side of the table, when the designated space/oval bubble was on the *right* side of the table. Since there was no mark in the designated space, no votes were counted for those three State questions.



Ballot #5: Voter partially filled in designated space/oval bubble for a second candidate. Because there is a mark, the contest has two selections, thus an overvote. Overvotes do not count as valid votes.



Ballot #6: In this ballot the voter completely filled in the oval bubble in the designated area for most contests. However, in two contests the voter had what appears to be stray/hesitation marks in what would otherwise be a contest with no selection. Because the designated space is marked, the two selections (*for 'None of These Candidate'*) are counted as votes.



Source: Auditor Prepared

(\*) Designated space/oval bubble not shown in archived images

## Continuing and Additional Voter Education on Mailing Procedures and Postmark Deadlines May be Beneficial

The onus is on the voter to properly mark their contest selections. They are provided written instructions and when a review/adjudication is necessary, election officials follow the rules prescribed by the Secretary of State. There may be instances where voters accidentally overvoted a contest due to bad marksmanship. We believe there needs to be increased awareness on the importance of not having hesitation, stray marks or smudging on ballots/contest selections and properly correcting errors.

The Department has a dedicated voter hotline and e-mail address to field voter questions - both are provided in the written voter instructions. The Department also has a ballot tutorial video that is published on the County's YouTube channel and publishes a quarterly (*previously monthly*) newsletter. Lastly, the Department posts general voter information on their public webpage, which had 269,391 visitors between October 19, 2022, and November 8, 2022. These are all important efforts that should be continued and expanded (*where possible*) to educate voters.

The Election Department has no control over when a voter returns their mail ballot or over United States Postal Service (USPS) postmarking <sup>10</sup>. We believe that additional voter education in this area would be beneficial.

The deadline to receive a mail ballot (*postmarked no later than Election Day*) for the 2022 General Election was November 12, 2022 (by 5 p.m.). NRS 293.065 defines mail as the depositing of printed or written matter in a mailbox or post office for delivery by the United States Postal Service.

Ballots returned after the statutory deadline are not counted. The Department checks the postmarks on all returned mailed-in ballots to ensure they can be processed based on the statutory deadline requirement.

The 2022 General Election Mail Ballot data file indicates 4,903 mail ballots received between November 13, 2022, and November 17, 2022. Because these ballots are not able to be counted/processed under State Law, it highlights the need to continue educational and outreach efforts to increase voter awareness around submission deadlines. For reference, the total mail ballot turnout for the election was 340,508.

During our observations we saw a returned mail ballot, delivered through USPS Priority Mail with a receipt indicating a transaction date of November 8, 2022, but a postmark date of November 9, 2022, thus not allowing the returned mail ballot to be counted/processed. This is the correct approach,

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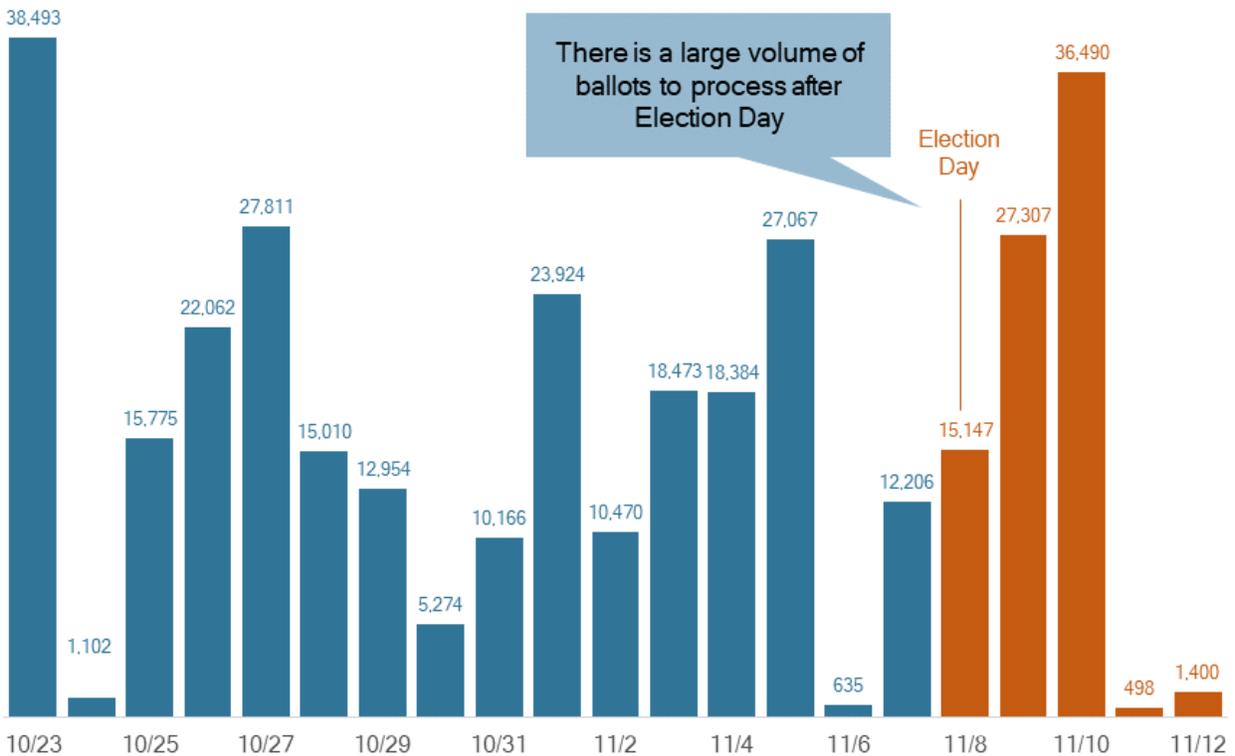
<sup>10</sup> Observing or testing the USPS postmarking is outside the scope of our audit.

per statute, but highlights the importance of voters being aware of postmark deadlines.

**Post-Election Work is Labor Intensive and Gives False Impression of Untimeliness**

The volume of received mail ballots on Election Day and the days following, seen in Figure 5, may create a false impression of untimely processing when in reality the Department is processing the volume while following their procedures to ensure compliance with Nevada law.

**FIGURE 5. The Election Department Still Has to Process Mail Ballots Received <sup>(1)</sup> On/After Election Day**



**Source:** Auditor prepared using 2022 General Election mail ballot data file (unaudited, unreconciled).

<sup>(1)</sup> In order to count, voted mail ballots sent through the Post Office must be: (1) Mailed in the postage-paid return envelope (2) Postmarked on or before Election Day; and (3) Received by the Election Department on or before by 5:00 p.m. on the fourth day after Election Day.

The Department generally does not process mail ballots on Election Day, as resources are focused on the vote centers <sup>11</sup>and poll closing procedures.

Once ballot processing starts back up, the Department has to work through any unprocessed ballots, plus the ballots received on Election Day, plus the ballots that come in post-

<sup>11</sup> There were 110 voting sites for the 2022 elections. These were presented to the Board on February 15, 2022, Agenda #52.

Election Day. As mentioned earlier, NRS allows ballots to be processed if they are received by the Department no later than four days after Election Day and are postmarked by Election Day<sup>12</sup>. There is also time provided to fix discrepancies in matching the signature on the returned mail ballot envelope with the voter's record.

The post-Election Day deadlines (*for curing signatures and receiving properly postmarked ballots*) creates an environment where the Department has to continue processing mail ballots, while still performing other post-Election Day tasks such as processing provisional votes, doing post-election audits, tallying results and performing the overall election canvass (*which must be completed on or before the 10<sup>th</sup> day following the election*<sup>13</sup>).

The Department works diligently to process all mail ballots while managing early voting and Election Day voting. The appearance of untimeliness is not correct, nor does it reflect the work of the Department.

Overall, neither the County, nor the Election Department have any control over State legislative requirements. These conditions point to the need to continue mail ballot voting education and the challenges that come with processing large volumes of returned mail ballots.

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<sup>12</sup> NRS 293.269921 (1)(b)

<sup>13</sup> NRS 293.387 (3)(b)

# Appendix A: Audit Scope and Methodology

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## Scope

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Our procedures considered operational processes in place during the 2022 General Election. The last day of fieldwork was April 26, 2023. This audit was performed at the request of the Audit Committee.

## Methodology

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To accomplish our objectives, we performed a preliminary survey where we gathered background information, reviewed the department's revenue and expenditures, reviewed applicable laws and regulations, and interviewed staff and management. We then identified risks relevant to our audit objective.

Based on the risks identified during our preliminary survey, we developed an audit program and then performed following procedures

- Conducted three observations of the Election Warehouse and reviewed purchasing documentation to confirm that the Department:
  - Has adequate law enforcement presence at the Election Warehouse for the entirety of the 2022 General Election cycle;
  - Has security guards inside the Election Warehouse for the entirety of the election cycle;
  - Created space for poll watchers/observers that allows for observation without intruding on election duties;
  - Performs general supervision of election officials;
  - Does not leave mail ballots unattended or in custody of one person;
  - Requires logging of visitors to the Election Warehouse when mail ballots are being processed;
  - Keeps mail ballots in secured areas - accessible only by key and/or badge access; and
  - Has a security monitoring and alarm system for the Election Warehouse.
- Performed an observation of one mail ballot post office pick up to confirm that:
  - At least two staff members pick up the mail ballots;

- Mail ballots are transported straight to the Election Warehouse without any stops;
- Mail Ballots are picked up from a secured area; and
- Mail ballots are transported in a manner that avoids accidental loss or misplacement.
- Selected 10 Early Voting Sites on November 4, 2022, to confirm that mail ballots are secured in rigid drop boxes, locked, secured to a large object with steel cable ties and attended to by staff.
- Conducted two observations of mail ballot processing during the 2022 General Election to confirm that:
  - Opening of mail ballot envelopes and counting the ballots on hand is assigned to bipartisan teams;
  - Staff performing counting duties are always under supervision;
  - Supervisory staff maintains an independent log that documents the counts of mail ballot batches that have been opened and prepared for further processing;
  - Rejected ballots are documented, logged and noted in the voter record in the voter registration application;
  - Batches of ballots moving from the Counting Board/Imprinting cycle are transported by at least two employees;
  - Mail ballots are scanned in teams of at least two employees;
  - Supervisory staff maintains an independent log that documents the counts of each mail ballot batch of ballots that has been scanned into the voting system; and
  - A count document is used at each step of the ballot lifecycle.
- Followed 4,649 ballots (*out of 16,689 ballots processed during a judgmentally selected Counting Board session*) through envelope extraction, imprinting, scanning and storage to determine whether:
  - The count for each ballot batch (*with approximately 200 ballots each*) were in agreement with the preceding and proceeding counts;
  - Batch counts were documented in their respective logs; and
  - The Department documented counts (*of each batch*) in a master log.
- Observed one post-Election Day mail ballot intake session to confirm that:
  - Postmarks are checked on all received ballots;

- Returned mail ballot envelopes not meeting the postmark deadline are set aside and/or marked as 'invalid' to avoid further processing;
  - Returned mail ballot envelopes meeting the postmark deadline are set aside for additional processing; and
  - Procedures have been established for instances when postmark is not readable.
- Interviewed staff, reviewed written adjudication procedures and reviewed election management system manuals to identify controls that prevent a contest from being adjudicated outside of statutory requirements. Also identified any controls that would detect when an adjudication was done outside statutory requirements. Then assessed whether those controls are reasonably designed.
- Performed two adjudication session observations to confirm that:
  - Adjudication of mail ballots is being done by teams of at least two election officials;
  - The adjudication application highlights contests that need review; and
  - Adjudicators verbally signal agreement before submitting ballot/completing adjudication.
- Used professional judgement to select 20 ballots that were adjudicated on Thursday November 3, 2022 (*out of 19,580*). For each ballot, we confirmed that:
  - The race selection, that was adjudicated, agreed with the rules established by the Secretary of State;
  - The ballot was marked for tabulation based on the cast vote record; and
  - All other contests selections (not adjudicated), traced to the cast vote record.
- Reviewed the election management system manuals, interviewed staff, observed one ballot scanning session and observed the 2022 General Election risk limit audit. We then identified controls that would prevent an inaccurate mail ballot contest selection from being counted/tallied as part of the official election results and assessed whether those controls are reasonably designed.
- Reviewed the 2022 General Election Accuracy Board testing results to confirm that the Election Department's tabulation system was tested as part of the pre- and post-election audit.

- Reviewed 28 processed mail ballots, selected by the Secretary of State for the Risk Limit Audit<sup>14</sup>, to confirm that the voter's contest selection (*for one contest*) was in agreement with the paper ballot, the scanned imaged and the election management system's cast vote record.
- Reviewed the department's ballot rejection procedures, the vote center team manuals, and the ballot intake procedures manual to identify controls that prevent voters from voting both in-person and through the mail and assessed whether those controls are reasonably designed.
- Analyzed the 2022 General Election Voter Turnout Data file (*343,553 lines*) to identify any duplicate entries. This was done to determine whether a mail ballot vote and in-person vote were recorded for the same voter ID - which could be indicative of double voting.
- Interviewed management, observed one manual signature verification session and reviewed the department's manual signature verification procedures to assess whether controls related to returned mail ballot signature matching are reasonably designed.
- Selected one 2022 General Election manual signature verification session. Examined departmental training rosters to verify that all members of the manual signature verification team (*24 total*), working on the selected date, took the required signature forensic training class.
- Selected five dates during the 2022 General Election to confirm that the Department's Automatic Signature Verification equipment/machine was audited, as required by statute.
- Confirmed that the Department's Automatic Signature Verification equipment was tested prior to the start of the 2022 General Election.

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

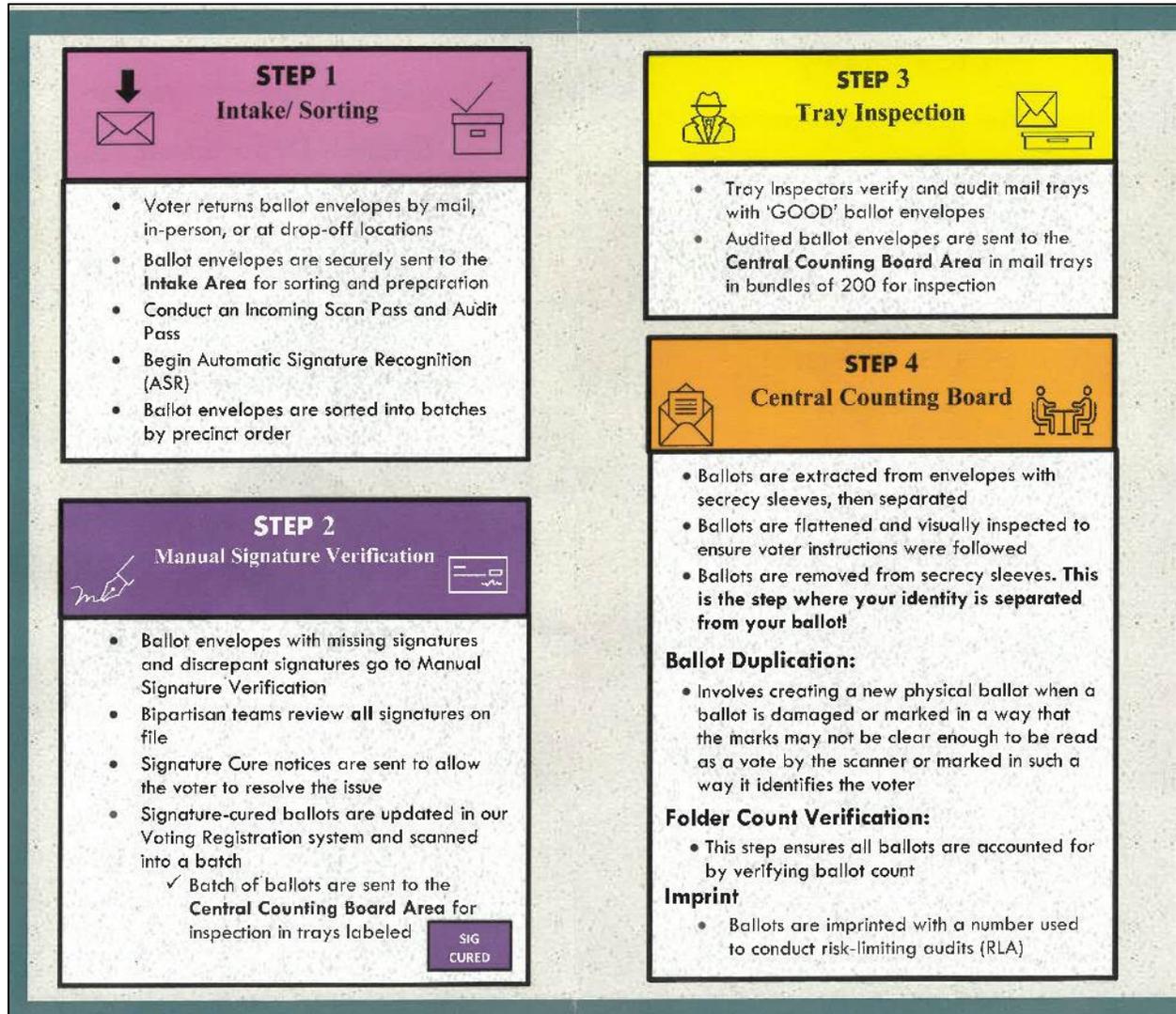
Our review included an assessment of internal controls in the audited areas. Any significant findings related to internal control are included in the detailed results.

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<sup>14</sup> For our testing we used the sample selected by the Nevada Secretary of State as part of the Risk Limiting Audit. We took this approach due to observing the ballots being pulled as part of a walkthrough. A risk-limiting audit is a method of ensuring that election results match voter selections reflected on paper ballots.

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.

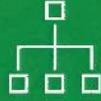
# Appendix B: Mail Ballot Process Quick Guide





## STEP 5

### Tabulation / Adjudication



#### Scanning:

- Run ballots through scanners

#### Ballot Adjudication:

- Bipartisan teams review ballots to be adjudicated based on set filters:
  - ✓ Blank Ballot
  - ✓ Blank Contest
  - ✓ Marginal Mark
  - ✓ Overvote

#### Transport:

- Ballot folders are deposited in a sealed Ballot Transport Box (BTB) for retention



## STEP 6

### Storage



- Sealed ballot boxes are retained for 22 months

Source: Clark County Election Department