



WHY AN OPERATIONAL AUDIT WILL ENSURE ELECTION INTEGRITY AMONG ELECTION COMMISSION OPERATIONS STATEWIDE

Executive Summary

In August 2021, a bi-partisan task force of the National Association of the Secretaries of State (NASS) identified the need for periodic operational audits of counties by stating “audits should look for evidence that evaluates the effectiveness and durability of the procedures, processes, systems, and training” of election commissions. Post-election audits, being focused on election outcomes, do not typically provide this capability.

In addition, there is no follow-up process in place to assure counties are following Tennessee statutes and election integrity best practices, especially once they are implemented, to further improve the trustworthiness of the state’s voting system. Without good administrative controls, all the other controls are useless.

Essentially, an operational audit is necessary to evaluate if the County Election Commission officials are working effectively to make it easier to vote and harder to cheat. Our recommendation would have an independent auditor audit each Tennessee county election commission once every 5 years and make the results available to the public and Secretary of State. This will let all interested parties know who is doing a good job with election integrity and who is not.

Together with an audit of paper ballots, this new audit fulfills all of the NASS task force recommendations. But importantly, this will be another step the state and counties can show consumers/citizens they are serious about making Tennessee a national leader in election integrity.

Issue

The good side: The NASS has identified the need for an operational audit to help states continue attaining election integrity achievement. Fortunately, Tennessee elected officials have recognized the need for strengthening post-election audits.

The bad side: Tennessee has no formal means that we know of to assess the performance of the County Election Commission members on a routine periodic basis and become transparent to the public through an independent assessment. Therefore, Tennessee cannot meet the recommendations of the NASS and voter confidence cannot truly be realized.

Discussion

The National Association of Secretaries of State (NASS) Task Force on Vote Verification is composed of eight Chief Election Official Secretaries of State. As experts in the field, the bipartisan [task force worked together to recommend in August 2021: “Audits should look for evidence that evaluates the effectiveness and durability of the procedures, processes, systems, and training.”](#)¹ Post-election audits are focused on verifying the outcome of the recent election leaving little to no space for

¹ <https://www.nass.org/node/2298>

evaluations. Therefore, the periodic operational audits are needed to fill the gap and meet the NASS recommendations.

Election integrity is a shared responsibility with the Secretary of State, the Tennessee State Election Commission officials and the County Elections staff. From a central statewide standpoint, there seems to us to be minimal opportunity to assure good internal controls, procedures, processes, systems and training are in place to give voters the confidence that elections are being conducted with maximum integrity and security.

There are perhaps 5-7, maybe more, major internal control areas that must all be implemented together to have secure elections or election integrity. Each one has its own control objective and answers specific fraudulent scenario questions. Striking one of them can invalidate all of the other controls.

For example, the enhanced audit that we've recommended cannot stand alone as the sole method to rely upon for secure elections. Its control objective is to verify the voting system processed and tallied the votes correctly. It cannot control if someone introduces a "perfect" set of ballots to replace "valid" ballots. Rather, it's the combination of all people and processes, working together, that is necessary to ensure election integrity. Only if these components are united can the voter have confidence the winner actually won the election.

Some questions that point to the major control areas include:

- Are only qualified voters allowed to vote? System: Voter Registration
- Are only qualified voters allowed to cast only one vote? Process: Voter to vote ballot controls
- Is the voting system correctly processing and tallying the votes? System: Voting system, Process: Post election ERLA audit
- Are ballots kept secure for inspection? Process: Chain of custody
- Is the voting system protected from intrusion? Process: Security risk audit
- Does the County Election Commission do all in its power to make it easier to vote and harder to cheat? Process: Operational Audit

So, how would an Operational Audit work?

Every year, the Secretary of State selects 20 county election commissions from across the state to be audited by an independent auditor. It is not done regionally and audits are not done on contiguous counties. In the audit, the auditor will check how the county is doing on items such as:

- Voter identification, registration and maintenance of voter rolls;
- Chain of custody requirements;
- Voter-to-voter ballot controls;
- Transparency and oversight;
- Mandatory audits;
- Election and scanner certification;
- Compliance with state and federal laws; and
- Operational security.

It will be imperative for the county to maintain reports and documentation of performance. A report will be developed by the auditor that will be released to the county media, county officials and state officials. In five years, all commissions will have been audited. The firms auditing these counties will not audit their own county and a number of firms will be employed in this effort to ensure complete independence. An additional process will be established so the Secretary of State and Director of Elections have the ability to receive continuous feedback that can lead to continuous improvement.

This step will require legislation and following is what we are recommending for this new audit:

Tennessee Bill for Operational Audits

Definitions

Operational Audit – Operational audit is an independent review of effectiveness and efficiency of an organization’s operating activities and provides a futuristic evaluation to improve operations.

Operational Audit

All TN counties shall conduct an operational audit at least once every 5 years. The operational audit shall look for evidence to evaluate the effectiveness and durability of the procedures, processes, systems, and training to include, but not be limited to:

- Voter Identification, registration and maintenance
- Chain of ballot custody
- Voter to voter ballot controls
- Transparency and oversight
- Mandatory audits
- Election certification
- Compliance with state and federal laws
- Operational security

The Tennessee Secretary of State’s Election Coordinator shall select at least 20% of the counties for the operational audit annually and cycle through all counties during a five-year period.

Auditors will be approved by the Tennessee State Election Commission and independent operation audit services of third party and ensure the operational audit is performed at least once every 5 years. The third party of technology and internal control experts shall be other than the county’s software vendor(s) or persons related to the County Election Commission or elections staff and can consist of qualified volunteers, for-profit or non-profit businesses or universities. Audit firms will be rotated in and out of the program to ensure any favoritism with county election commissions is eliminated from the process.

Depending upon the operational audit evaluation, the Tennessee Secretary of State can optionally repeat its selection of a county within the five-year period.

The operational audit results will be presented to the Tennessee Secretary of State Elections Coordinator and made available to the public and media.

Summary of Operation Audit

This operational audit combined with the post-election enhanced risk limiting audit is compliant with, and meets all the recommendations of, the bi-partisan National Association of Secretaries of States for audits that a county can implement. The remaining three recommendations are the sole responsibility of the Secretary of State.

The five-year operational audit performed by technology and internal control experts is future directed to improve election operations county by county on a rotating basis.

It covers internal control and technology issues that are not usually addressed in a post-election enhanced risk limiting audit.

Recommendation

As long as people and systems are involved in the voting process, it is our judgment that an Operational Audit is necessary in our Comprehensive Voting Process to ensure county election officials and elections office staff are fulfilling their role in the shared responsibility to assure voter confidence in our elections.

This recommendation, along with the Enhanced Risk Limiting Audit suggested elsewhere, meets all of the NASS task force recommendations. It also fills the gaps between the other recommendations to help ensure voter confidence.

Conclusion

This new audit will complement the Enhanced Risk Limiting Audit and ensure that all Tennessee counties are doing all that they should to ensure election integrity for their citizens and the citizens of the state of Tennessee.

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