democracy fund

Knowing It's Right, Part Four

Ballot Accounting Audits
Best Practices Guide

by Jennifer Morrell

ABOUT THE AUTHOR

Jennifer Morrell is a nationally recognized election official with over eight years of experience managing local elections. Her work in Colorado was instrumental in the successful implementation of the first statewide risk-limiting audit and she has been an outspoken advocate of implementing election audit standards beyond just post-election audits and has a vision of creating uniform audit and testing standards for all critical components of the voting system. Bringing extensive expertise in election administration, Morrell serves as a consultant leading the Election Validation Project at Democracy Fund.

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The following stories, taken from actual events, highlight the important role of ballot accounting to the integrity of an election. Fortunately, the errors were discovered, and election outcomes were not affected. More difficult to measure is the impact of headlines generated by these incidents on voter trust and confidence in the election process.

A candidate closely following the results for their race notices what seems like unusually low Election Day turnout. After alerting election officials, it is discovered that a thumb drive containing votes from a vote center was overlooked on election night and not included with the initially reported results.

Officials seek a recount of the results after discovering that an unknown number of ballots were not initially counted. An election official discovers that ballots from 44 tabulating machines were not accounted for in the election results reported by the county, and it is unclear how many ballots were missing from the county's tally of votes. The issue turned up after county officials were unable to reconcile the number of voters who checked in to the number of ballots cast at some polling places and the number of ballots received from those sites.

Introduction and Overview

Ballot accounting is an important element of a well-run election and plays a critical role in valid, post-election audits. This guide, intended for election officials and administrators, is part of a series of Democracy Fund reports on election auditing.

"**Knowing It's Right, Part One: A Practical Guide to Risk Limiting Audits**" discusses the importance of an audit trail that can provide quality evidence that the ballot record is trustworthy. "**Knowing It's Right, Part Two: Risk Limiting Audit Implementation Workbook**" and "**Knowing It's Right, Part Three: Planning and Conducting a Risk-Limiting Audit Pilot**" illustrate how information from ballot accounting and reconciliation forms are used to populate a ballot manifest in preparation for a post-election audit.

The sections in this guide outline how ballot accounting, reconciliation, and chain of custody are the foundation of your post-election audit paper trail and are mechanisms for building trust in your election. Each process is a way to ensure votes have not been dropped, lost, or added as a result of human error or a failure of voting equipment. They also ensure the ballot record remains complete and intact from the moment ballots are printed all the way through the audit and certification of the election.

This guide presents best practices for designing a ballot accounting process that ensures forms are filled out completely, reconciliation happens correctly, and an audit of the ballot accounting, reconciliation, and chain-of-custody logs occurs.

As a reminder, the goal of election auditing practices is to:

- detect voting system errors, including human error;
- provide accountability to voters;
- deter fraudulent activity (i.e., altering, adding, or removing ballots);
- determine that votes were counted and reported accurately; and
- provide feedback to the election official for process improvement.

Reconciliation: Accounting for Ballots to Ensure Record Accuracy

The term "ballot reconciliation" is widely used in election administration to refer to the process of comparing the number of ballots issued to the number of ballots cast. An idea that is not unique to election administration, ballot reconciliation is similar to financial accounting practices. In some respects, it may make more sense to refer to it as ballot accounting and reconciliation. A financial account reconciliation process requires two or more sets of records to ensure figures are correct and in agreement. It confirms that money leaving an account matches the amount that's been spent and ensures the records are balanced.

Financial transactions rely on reconciliation to provide consistency and accuracy. The reconciliation process is useful for explaining the differences between two records. It provides documentation for acceptable differences and treats unexplained or mysterious discrepancies as a potential sign of fraud.

When we apply these concepts to elections, ballot accounting provides a way to consistently and accurately record the number of ballots in your possession at a given point in time and document any changes. By requiring an accounting or reconciling, we reduce the chance of voted ballots being misplaced and left uncounted.

This accounting requires detailed logs recording the number of voted and unvoted ballots along with a list of voters who have been credited for voting. This global accounting is most successful when there is a regular, daily accounting and reconciliation throughout the early voting period and the processing of mail ballots as well as on Election Day. It ensures that all the disparate pieces in the election process come together prior to certifying your election.

Ballot accounting provides a way to consistently and accurately record the number of ballots in your possession at a given point in time and document any changes.

Designing a Ballot Accounting Process

A well-designed ballot accounting program starts by identifying what, when, and how ballots need to be counted and accounted for to ensure accurate voting results.

Step One: Identify What Needs to be Counted

First, start by identifying what needs to be counted. This list should include any information necessary to reconcile the number of ballots issued, received, and/or counted with the number of voters credited with voting or returning a ballot. Each category represents a piece in your audit trail. A simple list might look something like the list on the right in Figure 1.

Additionally, keep an eye on these numbers:

- Number of active and inactive voters. These figures will change in places without a deadline and with same day registration but are still useful to have on hand.
- Ballot file sent to mail ballot vendor — balance number of voters in file to number of ballots printed and mailed.
- Ballot inventory — verify quantities of pre-printed ballots received from the printer and sent out to voting locations and the quantity returned.
- Quantities of on-demand ballots printed.

FIGURE 1: SAMPLE LIST OF BALLOT COUNTING NEEDS

In-Person Ballots	Number of in-person ballots: — Issued — Counted — Spoiled
Provisional Ballots	Number of provisional ballots: — Issued — Received — Counted — Rejected
Mail/Absentee Ballots	Number of mail/absentee ballots: — Requested/Issued — Received — Duplicated — Counted — Rejected
Federal Write-In Absentee Ballots (FWAB)	Number of FWAB: — Received — Duplicated — Counted — Rejected
Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA) Ballots (mail, email, web portal, fax)	Number of UOCAVA ballots: — Issued — Received — Duplicated — Counted — Rejected
Emergency Ballots (non-UOCAVA ballots sent by email, web portal, or fax)	Number of emergency ballots: — Issued — Received — Duplicated — Counted — Rejected
Vote Credit/Vote History	Number of voters given credit for voting: — Signatures in the roster or poll list — Voter history

Step Two: Identify When Accounting will Occur in the Process

Next, identify when in the process accounting will occur. This means laying out the procedural path a ballot travels, identifying when responsibility over the ballot changes, how the chain of custody is recorded, and how quantities are verified.

This timeline can help identify the transfers that need to be managed and where oversight will maintain the integrity of the process. For example, the outline for mail ballots should include both the accounting points before ballots are mailed out as well as the points in the process after they are returned. The same goes for ballots cast in person.

Accounting at these points should

not be reserved for the canvass period to be reconciled. Instead, you should be conducting accounting activities with smaller numbers of ballots so that errors can be identified and corrected each day. Placing ballots in a predetermined-sized batch can make this process easier.

Do you globally reconcile at frequent intervals prior to Election Day? This means taking into account all voters who have been credited with voting in person, by mail, email, or fax and comparing those numbers alongside:

- voted mail ballots received;
- voted mail ballots rejected;
- voted ballots cast in-person; and
- provisional ballots.

This sort of comprehensive reconciliation will be most challenging on Election Day. Going through the motions during the

early vote period and absentee/mail ballot processing will highlight any constraints in your process that might make reconciling on Election Day a challenge.

Step Three: Identify How to Account and Reconcile Each Data Point

The last piece in designing your ballot accounting process is determining how you will account for and reconcile each data point. This means identifying the source of the information being accounted for, the form used to record and verify the information, and who is responsible for signing off on its authenticity.

A good place to start is actually observing and documenting each step in the issuing, casting, and processing of ballots. This can be done in tandem with the mapping and list making for the "what" and the "when" outline. This is also a great opportunity to review and update your standard operating procedures by observing staff and poll workers as they perform each step of the process.

Rather than list all of the sources of information and describe the type of log or form where they are recorded, the next few pages will look at examples of ballot accounting documents to illustrate the source data, and how it might be verified and recorded.

FIGURE 2: POINTS IN THE PROCESS WHERE ACCOUNTING WILL OCCUR
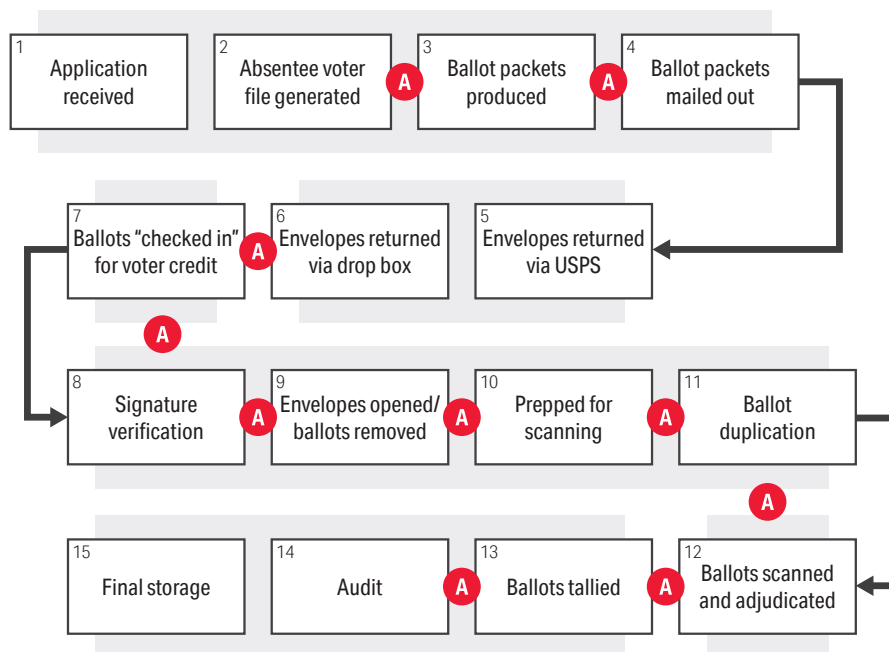
(A) Opportunities when accounting will occur

Accounting for Ballots Scanned at the Voting Location

When accounting for ballots scanned at the voting location, this should include balancing the total number of ballots assigned to the voting location with voted, spoiled, emergency, provisional, and replacement ballots.

Each day that a voting location is open between the start of early voting and Election Day, information needs to be collected and verified. It is likely that all election jurisdictions already have a form for collecting this data. Information is normally grouped or categorized in the following way:

- Name or number of the voting location
- Date the form is being completed
- Number of preprinted ballots provided to the voting location (or accounting of on-demand ballots printed at the voting location)
- Number of ballots cast/scanned
- Number of unvoted ballots
- Number of damaged or spoiled ballots
- Number of voted provisional ballots
- Number of emergency ballots
- Number of write-in ballots or misreads if they are isolated

After a voting location closes for the day the following tasks should be completed:

- Reconcile the total number of voted ballots with the number of voters who voted.
- Verify that the total number of voted ballots, spoiled or damaged ballots, provisional ballots, and unvoted ballots is the same as the number of total ballots supplied to or printed at the voting location.
- Reconcile the number of people who signed the poll book (e-pollbook, paper pollbooks, signature cards, etc.) to the total number of ballots cast.
- Provide a written explanation of any discrepancy in the numbers on the reconciliation form (e.g., the voter signed in but left the voting location without voting).

After the voting location closes each night (during early voting) and at the close of the polls on election night, the completed ballot logs must be returned to the election office. Also consider how you can reconcile ballots printed on demand. Damaged, misprinted, or unusable ballots should all be maintained as part of your ballot accounting record.

The following pages include sample reconciliation forms and worksheet instructions.

ELECTION CERTIFICATE

Precinct Information

Precinct #:	**0903**
City/Town:	EAST GREENWICH
Location:	SWIFT COMMUNITY CENTER, 121 PEIRCE ST
Election Date:	Tuesday, November 5, 2019

(1) · RHODE ISLAND BOARD OF ELECTIONS

BALLOTS

	√	Page 1	Page 2	Page 3	
Number of ballots sent to your polling place.........................		2300	N/A	N/A	(2)

1. Public count on the DS200's.... [#1 DS200 ___] + [#2 DS200 ___] + [#3 DS200 N/A] = (3)

2. Number of provisional envelopes in the red bag............................. + (4)

3. Number of ballots in the manual count bag (usually zero).................·· + (5)

Enter Number of Voided Ballots Below
(Do not add to the total)
VOIDS [_____] (6)

Add **ONLY** lines 1-3 and enter the total here — **TOTAL Ballots Cast** = (7)

VOTERS

4. Total Poll Pad check-ins [#1 PP ___] + [#2 PP ___] + [#3 PP ___] + [#4 PP ___] + [#5 PP N/A] = (8)

(Sync Poll Pads then record "Checkins:" number from each Poll Pad screen)

5. Number of provisional ballot applications (same as line 2 from above) + (9)

Add **ONLY** lines 4-5 and enter the total here — **TOTAL Applications Signed** = (10)

Totals in both red boxes must match, if not, explanation must be provided on Discrepancy Report.

Signatures

We certify that we have reviewed the information entered onto this election certificate and to the best of our knowledge the information is accurate and correct.

Warden/Moderator	(11)	Clerk
Supervisor		Supervisor

1. Pre-fill information such as the voting location and date.
2. Poll workers check a box to verify the number of preprinted ballots received.
3. Record the number of ballots cast as displayed on each ballot marking device.
4. Physical count of provisional envelopes.
5. Physical count of ballots that were unable to be scanned by the precinct scanner.
6. Physical count of spoiled or voided ballots
7. Add amounts from steps 3–5 to show the total number of ballots cast.
8. Record the number of voters checked in on each e-pollbook.
9. Physical count of provisional ballot applications.
10. Add amounts from steps 8–9 to show the total number of voters who voted. This number should match total entered at step 7.
11. Signatures of those verifying the authenticity of the information recorded.

County _____ Precinct _____ Date _____

Ballots Supplied

A	Ballot Cards (Completed by County Office)	
B	Hand-Marked Paper Ballots (Completed by County Office) (Emergency/Provisional + Failsafe Provisional)	
C	Additional Ballot Cards	
D	Additional Hand-Marked Paper Ballots (Emergency/Provisional + Failsafe Provisional)	
	Total 1	

Ballots Used

E	Ballots Scanned	
F	Provisional Ballots	
G	Spoiled Ballots	
	Total 2	

Ballots Not Used

H	Ballot Cards	
I	Hand-Marked Paper Ballots (Emergency/Provisional + Failsafe Provisional)	
	Total 3	

Poll List

J	Number of Signatures on Poll List	

Total 2 [ ] **+ Total 3** [ ] **=** [ ] (Should equal Total 1)

Total 2 [ ] **- G** [ ] **=** [ ] (Should equal J)

Explain any discrepancies: _____

_____

_____

_____

Are you returning any Emergency ballots that have not been scanned? Yes ☐   No ☐
(Do NOT include Provisional or Failsafe Provisional ballots)

Poll Clerk Signature: _____**Time:** _____

every vote matters.
every vote counts.

Ballot Reconciliation Worksheet – Instructions

Ballots Supplied

A. **Ballot Cards** – Number of ballot cards supplied by county. Number is filled in by the county office.

B. **Hand-Marked Paper Ballots** – Number of hand-marked paper ballots supplied by county. Number includes all Emergency/Provisional and Failsafe Provisional. Number is filled in by county office.

C. **Additional Ballot Cards** – Number of extra ballot cards brought to the precinct on election day. This blank is only used if you run low on ballot cards and more are delivered from the county office.

D. **Additional Hand-Marked Paper Ballots** – Number of extra hand-marked paper ballots brought to the precinct on election day. This blank is only used if you run low on hand-marked paper ballots and more are delivered from the county office.

Ballots Supplied = A + B + C + D = <u>TOTAL 1</u>

Ballots Used

E. **Ballots Scanned** – Total number of ballot cards scanned into the precinct scanner(s) on election day. This number can be retrieved from the scanner counter. This number should be retrieved after scanning any ballot cards and/or emergency ballots that were in the Emergency/Provisional compartment. If you have more than one scanner, you will need to add scanned ballot totals from each scanner together.

F. **Provisional Ballots** – Number of provisional ballots submitted on election day and should correspond to the number of provisional ballot envelopes in the emergency/provisional ballot compartment.

G. **Spoiled Ballots** – Total number of spoiled ballot cards and spoiled hand-marked paper ballots in the "spoiled ballot" envelope.

Ballots Used = E + F + G = <u>TOTAL 2</u>

Ballots Not Used

H. **Ballot Cards** – Number of unused ballot cards left from ballot cards supplied. <u>The poll clerk will need to count the ballot cards remaining to determine this number.</u> To make this process easier, ballot cards should not be removed from their packaging prematurely. Example: Precinct receives 3 packages of ballot cards containing 250 ballot cards each. At the end of the day, there are 2 unopened packages equaling 500 ballot cards. There are 75 unused ballot cards from the opened package. Ballot Not Used is 575.

I. **Hand-Marked Paper Ballots** – Number of unused ballots left from hand-marked paper ballots supplied.

Ballots Not Used = I + J = <u>TOTAL 3</u>

Poll List

J. **Number of Signatures on Poll List** – Total number of voters who signed all precinct poll lists.

Reconciliation

Fill in the blanks with the corresponding numbers and calculate. These calculations should match the number indicated. If there are any differences, check your math. If the discrepancies cannot be resolved, the poll clerk should provide any available explanation or information in the space provided. Check the "Yes" box if you are returning any emergency (not provisional or failsafe provisional) ballots that need to be scanned.

every vote matters.
every vote counts.

Accounting for Ballots Scanned Centrally

As previously indicated, ballot accounting should occur at multiple points during processing for all ballots scanned centrally. Putting ballots into batches of a predetermined quantity can make the process easier.

A ballot control log, similar to Figure 6, can be attached to each batch as it moves through the inbound ballot process, accounting for ballots removed because of signature verification or other issues, and confirming the number scanned by the voting system.

Some additional checks that can be done to ensure a solid audit trail include:

- Verify that the number of ballots of each ballot style issued in the voter registration database corresponds to the number of ballots of each style reported by the voting system.
- Verify the number of duplicated ballots – as illustrated in the example below – by routinely counting the number of original ballots and comparing them to the number recorded in the duplicate ballot log.

ACCOUNTING TIP:
Predetermine the ballot batch size by considering:

- The maximum number of ballots the scanner tray can hold.
- How many ballots the average person can comfortably handle.
- 100–200 ballots per batch is a good size for a central count process.
- The type of containers and batch dividers that will be used for storage.

FIGURE 6: SAMPLE BALLOT CONTROL LOG

1. Assign a unique batch ID number
2. Enter the date the batch was processed
3. The names of the individual(s) processing the batch
4. The beginning count
5. The number of ballots being removed from the batch
6. The physical count of ballots

A ballot duplication/remake log might look like this:

DATE	ORIGINAL BALLOT #	REPLICATED BALLOT #	BALLOT STYLE/ PRECINCT	DUPLICATION TEAM INITIALS
06/07/20	Orig-00001	Repl-00001	WHV003	JM TP
	Orig-00002	Repl-00002		
	Orig-00003	Repl-00003		

Note: When performing a ballot comparison risk-limiting audit, it is possible that a ballot selected for audit will be a ballot that has been duplicated/replicated. The original ballot is the ballot that should be reviewed for the audit. The unique identifier and ballot duplication logs are used to find the original ballot.

1. Date
2. Unique number identifying original and replicated ballot
3. Ballot style or precinct
4. Name or initials from each member of the duplication team

Ensuring Ballot Accounting Happens Correctly

Overall, the balancing formula is fairly simple. Poll workers document how many voters signed in to vote and record the number of votes cast — accounting for standard and provisional ballots. Staff record the number of mail ballots returned and then determine if this is the same number of ballots adjudicated and counted along with those that are rejected prior to opening. So why is this straightforward accounting process one of the most difficult concepts to execute correctly?

The problems are familiar to most election offices. Total ballot counts do not equal the number of voters given credit for voting. Numbers on the polling place reconciliation forms are added and crossed out so many times that you are not sure which one to use. Ballots go uncounted or worse, go missing. Finally, there is something I call "the dump." It happens after a long day of processing ballots at a voting location, especially if things did not go 100 percent according to plan. Reconciliation forms, bags, logs, seals, etc., all get dumped into a supply container going back to the county or municipal election office with the hope that local election officials and staff will sort it out. Other times, everything is filled out and balanced perfectly, but those perfect forms come back from the very last location to check in because the supervisor made everyone count

and recount, and now you have some grumpy poll workers going home in the wee morning hours.

Most of these situations can be avoided by focusing on how you design your process, including:

- having containers that fit the contents;
- creating labels to code and identify the contents;
- developing forms that are intuitive to complete;
- utilizing color coding; and
- using consistent, uniform terminology.

Test the Process

Prior to conducting the official election, it is necessary to test the process and the forms you've created, including those for ballot accounting

audits. Often, what makes perfect sense to election officials may be confusing and hard to follow for others involved in the process, especially under the stress and pressure of accurately closing down a voting location after a long election day. Take the time to test by:

- conducting a focus group using people outside or your office;
- providing them with sample source material and observing them completing the forms;
- noting sections where it is unclear what should be counted or where the information should be entered;
- revising the form accordingly; and
- noting how long it takes to complete the form (this is important because most of the mistakes happen on election night when election workers are in a hurry to be done).

Practice and Training

Compliance starts with the permanent staff members. Walk through each ballot process using the process map you created to ensure forms and logs are available and placed where they will be used.

Completing reconciliation forms should be a routine part of training for anyone who handles ballots, whether temporary staff or poll workers. This includes identifying the correct source of the information, completing the form accurately and completely, and appropriately documenting any differences or anomalies that impact the balance of the numbers.

That means not just showing the forms to poll workers and giving them instructions, but actually allowing them to complete the forms as part of a hands-on training. Even with training being conducted virtually, you can provide reconciliation forms in advance so that poll workers have a chance to become familiar with them and ask questions.

Much of the "source" data comes from a physical piece count of ballots or envelopes. Training should include recommended methods to assist in counting efficiently and correctly. This might include things like counting in stacks of 10 or 25 or using scales or a scanner to get a piece count.

Additional considerations include:

- Follow the two-person rule for checking all ballots and corresponding accounting documents.
- Train troubleshooters/rovers to assist with election night ballot reconciliation at polling locations.
- Encourage poll workers to use balancing checks during slow periods of the day.
- Record all spoiled ballots when using on-demand ballot printers and preprinted ballots.
- Train poll workers to recognize when a voter has walked away from a BMD or DRE without casting their ballot, and the best way to document the event.
- Train poll workers to understand that if there is a recount or challenge or any issue with the audit, the ballot accounting paperwork is one of the first things to be examined.

Creating a Chain of Custody

Like reconciliation, the term "chain of custody" is not unique to elections. In a court of law, it refers to evidence and the sequence of gaining custody of that evidence along with its control, transfer, examination, and final disposition when admitted into court. Proving that an item has been properly handled through an unbroken chain of custody is a must. It assures a court of law that the evidence is authentic and was never unaccounted for.

The chain of custody for an election should provide the same assurances that ballots are authentic and accounted for as they are:

- Printed
- Issued
- Delivered
- Cast
- Transported
- Scanned
- Duplicated or adjudicated
- Reconciled
- Audited
- Stored

Chain-of-custody logs become a story that follows a ballot's journey through the voting process. They provide evidence to relieve any uncertainty that ballots have been tampered with by indicating when and who took possession of them each time they are physically moved.

Like other elements outlined in this guide, adequate chain-of-custody documentation begins by having well-documented standard operating procedures. Build on the process map you have already created for ballot reconciliation.

- Identify points in each process where ballots are physically or electronically transferred.
- Mark each procedure point to indicate that an entry in a chain-of-custody log should be complete.
- Indicate if there is currently a form or log or if one needs to be created.

Some of the highlighted steps should include:

- Blank ballots delivered to a voting location.
- Voting machines or memory cards being transferred to and from a location.
- Mail ballots retrieved from a ballot drop box.
- Ballots being transferred from signature verification to opening and extraction.
- Ballots removed for duplication or adjudication.
- Ballots moved to a sealed container for storage.

Chain-of-custody logs also help document how ballots are secured physically and electronically. This

includes unvoted paper ballots during pre-election storage and transport, and at voting locations. Maintaining chain-of-custody logs for all ballot transport or storage containers is also critical.

- Unvoted paper ballots should be transported to voting locations in sealed containers.
- Record the seal number on a chain-of-custody log for verification by the receiving poll workers, who should verify the ballot container seal number before issuing ballots.
- Poll workers should reconcile and document all unvoted, issued, and spoiled paper ballots at the end of each day the voting location is open and should immediately report any inventory discrepancies to the election official.
- If unvoted paper ballots are stored overnight at the voting location, the ballots must be sealed in containers and stored in a locked location accessible only to election officials.

Chain of custody for ballots sent and received electronically should include a log of each ballot sent by electronic transmission along with any other electronic transmission records, including:

- fax number or email address to which the ballot was transmitted (as applicable);

- date the ballot packet was transmitted and received; and
- initials of the employee transmitting and receiving the ballot.

A chain-of-custody log may come in a variety of forms and serve multiple purposes. It may be a paper log requiring name, date, and seal numbers, or it could be a label that indicates information about the contents of a ballot container, or it could be combined with the ballot batch control sheet.

Simple inventory management tools and bar code labels can automate the chain-of-custody process and provide end-to-end tracking of ballots and equipment, the people who took possession of them, and the date and time of these transfers. These systems also can provide data on processing times if trays of ballots are scanned in and out for each area of processing.

FIGURE 7: SAMPLE CONTAINER LABEL AS CHAIN OF CUSTODY LOG

CONTAINER NAME: FY-5		
Scanner Name	**Batch #**	**Total Ballots**
1	41	95
1	42	88
1	43	97
1	44	80
1	45	100
TOTAL BALLOTS:		460
Seal # A95162		
Staff Initials: TP/JM		

Satellite Ballot Drop Box

Chain of Custody Form

County Elections Staff	**1**	Satellite Office Name: _____ Main Compartment Seal #: _____ Ballot Slot Seal (Red) Applied? ☐ YES ☐ NO Signature of Person Applying Seals: _____ Date Seals Applied: _____
Satellite Staff (Site Lead)	**2**	**OPENING** Intact Ballot Slot Seal (Red)? ☐ YES ☐ NO Initials: _____ Date: _____ **CLOSING** New Ballot Slot Seal #: _____ Initials: _____ Date: _____
Ballot Collection Team	**3**	I swear that I will timely and securely collect and return voted ballots, will not permit any person to tamper with a ballot return site or its contents, and that I will faithfully and securely perform my duties. Signature of Ballot Collector: _____ Date: _____ Time: _____
County Elections Staff	**4**	**RECEIVED BY COUNTY ELECTIONS OFFICE** Signature of Drop Box Recipient: _____ Date: _____ Time: _____ Intact Ballot Slot Seal (Red)? ☐ YES ☐ NO Verify Main Compartment Seal #: _____

Ballot Box Chain of Custody Form
November 3rd, 2020 General Election

Site Location: _____

Ballot Collection from Ballot Return Site

Date/Time of Arrival	_____/_____/_____ @_____ ☐ am ☐ pm
Collection Team Member 1	Print Name Signature ▶
Collection Team Member 2	Print Name Signature ▶

☐ Inspect ballot collection container for any signs of tampering or vandalism.

☐ Was the door locked whey you arrived?   ☐ YES ☐ NO

☐ Does the lock appear to be tampered with?   ☐ YES ☐ NO

☐ Unlock the access door and remove ballots.

☐ Transfer ballots to transfer bag.

☐ Inspect inside of container for ballots that might be leaning against or stuck to the wall.

☐ Inspect ballot return site area to ensure no ballots have fallen on the ground.

☐ Seal the ballot transfer bag and record the transfer bag seal number(s).

Seal #		Seal #	
Seal #		Seal #	

☐ Verify access door is closed and locked (checked by both team members).

☐ Load transfer containers into vehicle.

☐ All procedures completed and recorded: ☐ YES ☐ NO

☐ Service required? ☐ YES ☐ NO

☐ Time of departure recorded.

Time of Departure	☐ am ☐ pm
Notes:	

Ballot Delivery to County Election Office

Date/Time of Arrival	_____/_____/_____ @ _____ ☐ am ☐ pm
County staff signature	▶
Notes:	

Performing a Ballot Accounting Audit

After your election, but ideally before it is certified, you can audit the ballot accounting process. This should be done by a third party such as another county office, election board or canvass board members, or a bipartisan team of poll workers. By using someone outside of your office, you create an independent review.

Some things the audit should accomplish:

- Review and verify all ballot accounting records for accuracy and completeness.
- Verify security seal numbers against the numbers recorded on each form or log and validate who signed it.
- Verify the reconciliation forms or ballot tracking forms against reports from both the voter registration database (for vote credit) and statements of votes cast from the voting system.
- Verify that the total number of ballots shown in the duplication log equals the physical number of original ballots.

To prevent surprises after the election, the same verification methods used for your audit should be built into your existing process. For instance, chain-of-custody documents should be completed by two individuals, one to record and the other to verify what was recorded. Assign leads or supervisors to review each accounting form for completeness and accuracy and provide a way for them to sign or initial, indicating a completed review. When significant issues or reconciliation problems are noticed, it is important to have a documented plan that identifies the people who should be informed of the issue and, if needed, describes how the system is corrected for differences.

Remember, one of the key goals of an election audit is to provide feedback to the election official for process improvement.

Conclusion

Election administration is very much a human process and, as such, is subject to human error. Although the goal is always to have a mistake-free process, it would be unrealistic to say that errors never happen. Implementing a strong culture of ballot accountability, which includes routine ballot reconciliation and chain-of-custody documentation, is a simple way to prevent mistakes from happening. It also ensures that if and when mistakes do occur, there is an established process for detecting them. Moreover, it provides stronger accountability and transparency and leaves little doubt about what took place when ballots were issued, processed, and counted.

A review of ballot accounting forms and logs from previous elections can help diagnose problems or identify areas of improvement in your training and procedures. Forms that are not filled out or completed correctly may signal other problems in your system. Use the opportunity to walk through and document each step of the process discussed in this guide. This is helpful before every election, but the exercise can be especially valuable if you are making dramatic changes in the way voting is administered.

As with any change in procedures, making a ballot accounting program fully operational can take time. Do not be tempted to shortcut these controls for speed and efficiency. One common concern is the time it will take to complete these documents. Or why can't officials wait until the end of the election? Early and regular ballot accounting not only increases the likelihood of detecting errors but also allows you to make timely corrections. The amount of time it takes is a small cost for the added layer of trust you create and the certainty that the outcome of your election is correct. Information from reconciliation reports, including errors, can be used as data in planning for future elections.

Ballot accounting is one way we can increase trust in our elections, and a review of those procedures should become a standard part of every post-election audit. Just like post-election tabulation audits, ballot accounting audits are a way to provide proof that the election was conducted accurately. In the event your election is challenged, or a recount is required, these documents become even more critical.

Finally, good accounting becomes the foundation for good audits—with the hope that future headlines across the country will say, in effect, "Election administrators leave little doubt that the results of the election are accurate, and it was conducted fairly and accurately."

Acknowledgments

If it was acceptable to dedicate a guide like this to someone, I would dedicate it to the thousands of state and local election officials that worked tirelessly, against unprecedented challenges, to administer the most transparent and secure presidential election we've ever seen. I didn't have to look far to see examples of great ballot accounting practices being used across the country.

We learn so much after every election and once again, the impact of good design was evident in 2020. Despite running around the country (virtually) helping state and local officials redesign their ballot envelopes and voter information websites, Whitney Quesenbery from the Center for Civic Design was kind enough to help me think about better form design in ballot accounting. Sincere thanks for her help and expertise. If you are struggling with form design, I highly suggest you look at the projects at civicdesign. org.

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Thanks to the state election administrators in Rhode Island and South Carolina for sharing their in-person ballot reconciliation form. The Rhode Island form was created to ensure it captured all of the data necessary to build a ballot manifest for conducting risk-limiting audits. Kudos to the RI BOE team for successfully completing statewide RLAs in 2020. Evidence their form works!

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