



Texas Secretary of State  
ELECTIONS DIVISION



# Under the Microscope: Audits

*44<sup>th</sup> Annual*  
Election Law Seminar  
for County Election Officials  
*August 10–12, 2026*



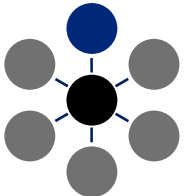
# Audit: The 5Ws and H





## Who Do We Audit?

- In 2021, the Texas Legislature enacted [Senate Bill 1](#) (87th Leg., 2nd Called Special Session), which included a provision requiring the SOS to conduct audits in **four randomly selected counties** (two with less than 300,000 in population and two with over 300,000 in population).
- Section 127.351 provides that the SOS shall conduct an audit of the elections held in the preceding two years after the most recent November uniform election occurring in an even-numbered year.
  - The drawing for the next four counties is scheduled for later this morning.
  - The only counties exempt from the drawing are the most recent four counties that were audited: **Bell, Brazoria, Real, and Val Verde.**





## What Is the Goal of an Audit?



Evaluate compliance with state laws, regulations, and established election procedures.



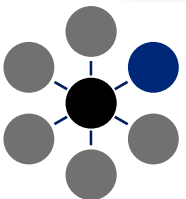
Identify opportunities for improvement in election administration, training, and operational processes.



Verify the accuracy of the election results by confirming that voting equipment correctly captured and tabulated voter intent.



Increase public confidence by demonstrating transparency and accountability in the election process.



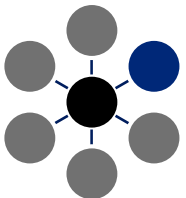


## What Is **NOT** the Goal of an Audit?



A post-election audit is **NOT** intended to:

- Assign blame to workers or officials
- Guarantee that no errors ever occurred
- Replace good election administration



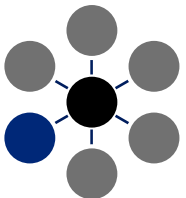


## Why is Auditing Important?

It's an opportunity to detect errors or discrepancies that may have occurred due to equipment malfunctions, human error, or procedural issues.

It can provide evidence of election integrity through an independent review of election records and results.

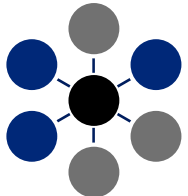
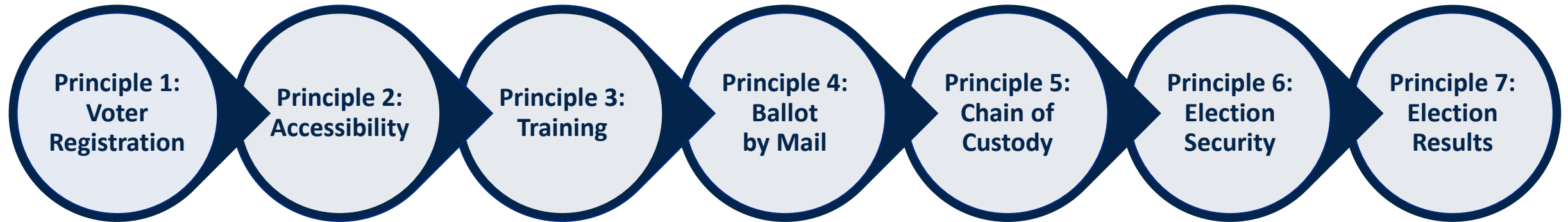
Auditing supports continuous improvement by documenting lessons learned and implementing corrective actions when appropriate.





## What, Why, and How We Audit

- There are seven principles over which we audit:

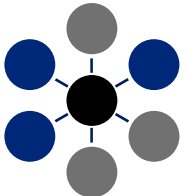




## What, Why, and How We Audit

### Principle 1: Voter Registration

- To ensure that only eligible voters in the State of Texas have the ability to cast their vote with confidence.
- Voter registration list maintenance is conducted to ensure the consistency and accuracy of the voter registration rolls. The list of registered voters reflected in the statewide voter registration system serves as the Official List of Registered Voters, whether a county is an online county or an offline county.

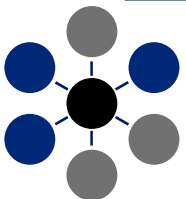




## What, Why, and How We Audit

### Principle 1: Voter Registration

- The audit team is going to check to make sure the county is processing their voter registration accurately and timely. It is extremely important that list maintenance activities are occurring as they should, activities such as:
  - Processing of voter registration applications
  - Mailing of address confirmation notices to voters
  - Processing returned address confirmation notices
  - Management of street ranges, addresses, districts and precincts
  - Post election processing of provisional and limited ballot voter registration
  - Post election processing of statements of residence

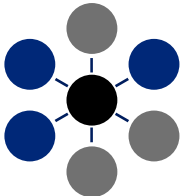




## What, Why, and How We Audit

### Principle 2: Accessibility

- Ensure that county elections information, elections equipment, and polling places are accessible to all voters and that the information is being communicated properly to voters.
- It is the responsibility of the county to provide accessible elections and voter registration services to their voters. Whether it is physical access or access to information.
- Polling Location Information – Notice of Election – Notice of Voting Order Priority – Bilingual Poll Workers

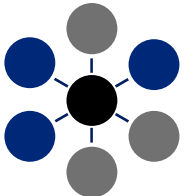




## What, Why, and How We Audit

### Principle 3: Training

- Election officials have the necessary knowledge, tools, and resources to facilitate confidence in the ability to conduct a secure and accurate election.
- What this means is that, at a minimum, the poll workers need to understand how to set up a polling place, how to use the county's voting equipment and how to qualify and check in a voter. Training materials, as well as hands on training are both highly recommended facets of poll worker training.
- The SOS has poll worker resources on the [Training and Education Resources](#) webpage.

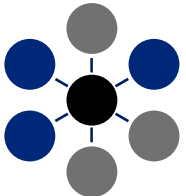




## What, Why, and How We Audit

### Principle 4: Ballot by Mail

- Guarantee that the processing of mail-in ballots is completed with a focus on accuracy and security.
- Timeliness is also extremely critical when applications for ballot by mail are being reviewed and processed. The same holds true for processing carrier envelopes containing voted ballots. It is extremely important to ensure that voters receive the correct ballot at the correct address within the allowed time.

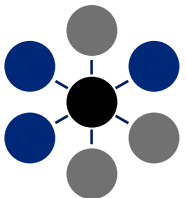




## What, Why, and How We Audit

### Principle 5: Chain of Custody

- The chronological documentation or paper trail that records the sequence of packaging, custody, control, transportation, transfer, analysis, storage, and disposition of physical or electronic evidence.
- For elections, we are looking at the chain of custody for equipment and supplies, starting from the warehouse, then going to the polling location, central count, and finally back to the warehouse for storage.

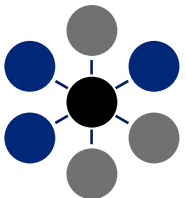




## What, Why, and How We Audit

### Principle 5: Chain of Custody

- Logic and Accuracy (L&A) Testing
- Delivery and Drop-off Documents
- Opening and closing of the Polls
- Seal Logs

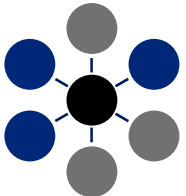




## What, Why, and How We Audit

### Principle 6: Election Security

- Procedures followed or measures taken to ensure the safety of the election equipment, data, records, and process.
- County election procedures should be established and followed to protect against digital and physical attacks.
- Voting equipment and systems are prepared and tested before the election, before the counting of ballots and at the conclusion of the counting of ballots to ensure accuracy.
- Voting equipment and systems are secured during transport, voting and storage.

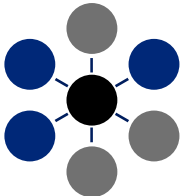




## What, Why, and How We Audit

### Principle 7: Election Results

- Verify that voting results are accurate by completing reconciliation processes to verify the accuracy of the election results and outcomes. This verification occurs in several ways:
  - **Pre-Election:** Logic and Accuracy Tests #1 & #2
  - **During the Election:** Votes vs. Voters are reconciled regularly throughout early voting, election day and election night.
  - **Post-Election:** Logic and Accuracy Test #3, Post Election Hand Count Audit, Risk Limiting Audit





## When Do We Audit?

### County drawing – **August 11, 2026**

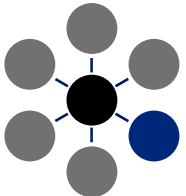
- Breakout session on August 11, 2026 at 4:15 for counties selected in drawing

### Meet and Greet at county – **September**

- Introductions/timeline review/list of records needed
- Start to gather documents/begin document review

### Attend county poll worker training – **September/October**

### Break for Election – **November**

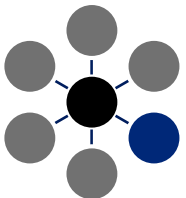




## When Do We Audit?

### After November Election

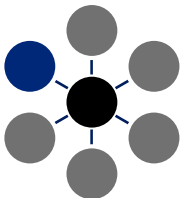
- Audit team visits/interviews county onsite/office and/or county tour (2-3 days)
- Document review and continued interactions with county as needed
- We may or may not issue a Preliminary Report (only November 2026)
  - Issued in July 2027
- Comprehensive Report (all elections conducted in the county for 2025-2026)
  - Issued in July 2028





## How Can You Use Your Audit Results?

- The results of this audit process are aimed to be both informative and educational by identifying procedural and compliance-based findings that will:
  - Improve county processes and procedures;
  - Build public confidence in the county election program; and
  - Ensure the successful administration of future elections.

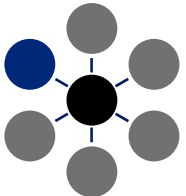




## How Can You Use Your Audit Results?

### Audit Results Can:

- Provide data for future planning by identifying trends, equipment performance, and areas where additional resources or training may be needed.
- Demonstrate accountability to voters by showing a commitment to accurate, secure, and transparent elections.
- Enhance chain-of-custody practices by reviewing documentation and ballot handling procedures.





## How to Prepare for Audit

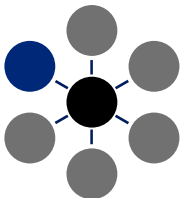
**Ensure smooth audits by preparing early: treat every election as if it will be audited and utilize self-auditing.**

### Documentation

Maintain clear written procedures for voter registration and election processes

Ensure all chain of custody forms, logs, reconciliation reports, and any important notes on events that might have occurred during the election

Keep records organized and retained for the required timeframes





## How to Prepare for Audit

### Security

Document chain of custody

Maintain secure storage with controlled access





## How to Prepare for Audit

### Reconciliation

Voters with votes

Ballots issued, voted, spoiled and unused

Document discrepancies and the reason – if known





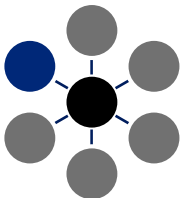
## How to Prepare for Audit

### Staff Training

Train staff on voter registration and election tasks

Train staff on recordkeeping and ensure they know where and how documents are stored

Conduct self audits and get the staff involved so they understand why these processes matter





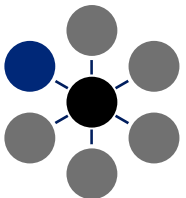
## How Can We Help?

Audit Standards Toolkit for self auditing

Meet and greet with the audit team

Training on:

- PEHCA
- Records retention
- BP interactive calendar
- Logic and Accuracy testing





## Available Support



**WEBINARS**



**TRAINING**



**RESOURCES**

[elections@sos.texas.gov](mailto:elections@sos.texas.gov)

800-252-VOTE • 512-463-5650

[sos.texas.gov](http://sos.texas.gov)