



Council Auditor's Office

Supervisor of Elections Audit Follow-up Report

Report #765A

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OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



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Honorable Members of the City Council
City of Jacksonville

The purpose of this report is to document our follow-up review of past report #765, Supervisor of Elections (SOE) Audit, to determine whether corrective action has been taken in response to our findings and recommendations. Report #765 covered all elections held within calendar year 2014. We are providing this special written report in accordance with Ordinance Code Section 102.102. This report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

We sent a follow-up letter to the SOE on April 4, 2017 inquiring as to the status of the original audit report recommendations. We reviewed the recommendations from our audit report, the auditees' responses to the recommendations, and the auditees' responses to our follow-up letter. We then performed limited testing to verify the SOE's responses. Based on the responses received and our follow-up testing, here is a table detailing the original number of issues noted and how many have been resolved as of this follow-up.

Types of Issues	Original Number of Issues	Issues Cleared	Remaining Issues
Internal Control Weaknesses	2	0	2
Findings	4	3	1
Opportunities for Improvement	2	1	1
Total	8	4	4

The following is a brief summary of the remaining issues with responses from the SOE that we received on April 30, 2018.

Internal Control Weakness 1-1 *Control Weaknesses with Payment Review and Approval Process*

Internal Control Weakness 1-1 in the original audit found that there was an issue with the review of the payments to election workers. An SOE worker entered all election workers' information into the payroll system and then calculated election workers' payments. Two other SOE employees reviewed the accuracy of those payments for randomly selected precincts. However, the employee who entered

the data in the system could still make unauthorized changes to the payments after the review had been performed without it being detected.

Therefore, we recommended a reviewer compare the payment grand totals obtained during the initial review process to the grand totals obtained from the City-wide payroll system after the payments were submitted to the City Payroll Office. During the follow-up we found no evidence that such a comparison takes place. Without this verification, unauthorized changes could be made without detection. This review should be documented.

Supervisor of Elections Response to the Follow-Up of Internal Control Weakness 1-1

Agree Disagree Partially Agree

Currently review is done by 2 persons, both of which independently compare the sum of all spreadsheets entered by staff to the sum of interface issued by Poll worker payroll system. The results of the interface and the report issued by Payroll will be added to a checklist to ensure accuracy and no discrepancy in payment.

Internal Control Weakness 1-2 *Inadequate Access Rights to the Election Worker Payroll System*

Internal Control Weakness 1-2 in the original audit found that there were issues with the access to the Voter Registration (VR) system. Based on our follow-up testing, it appears that there is no longer an issue with individuals having excessive access rights in the payroll part of the VR system. However, during the original audit we recommended for SOE to review access rights at least once a year and make necessary revisions. SOE explained that such review does happen; however, there are no standard operating procedures (SOPs) that explain how often a review should be done, how it should be done, who should conduct the review, etc. Also, when we requested to review any written support to confirm that reviews take place, we were told that no such documentation is available and that any discussions on review are done verbally. We recommend that SOE prepare a detailed SOP on the access rights review process and document every review when it takes place to help avoid a situation where individuals have excessive access rights in the system.

Supervisor of Elections Response to the Follow-Up of Internal Control Weakness 1-2

Agree Disagree Partially Agree

Access rights to the poll worker module of voter registration system has been added to security procedures on file with the Department of State and will be followed each election cycle.

Finding 1-2 *Lack of Proper Authorization and Inconsistent Recording of Time*

Finding 1-2 in the original audit found various issues with the election workers Election Day timesheets. In particular, most of the precinct managers did not sign the bottom of the timesheet, acknowledging that the workers actually worked that day. In addition, sign in fields on the timesheets for the election workers who did not show up were not always marked as “no show” by managers.

Finally, unused lines for additional workers were not always marked through by managers. Finding 1-2 also found that some team leaders approved their own time worked during Early Voting.

During the follow-up we performed testing to see if our recommendations had been implemented, and we found some issues on each topic mentioned above. On Election Day, managers were not approving time worked by election workers, some absentees were not clearly marked by managers, and unused blank lines for some additional workers were not marked through by managers. Finally, during Early Voting, some managers still approved their own time instead of having the assistant sign-off on the manager's time as the form indicates.

Supervisor of Elections Response to the Follow-Up of Finding 1-2

Agree Disagree Partially Agree

While we do not agree that mark or writing needs to be placed in the signature line when a poll worker does not report to work, we will add a check box to the payroll register. In the event a pollworker does not report for work this box will be marked to ensure that the worker will not be paid.

Opportunity for Improvement 1-2 *Automated Process for Calculating Hourly Pay for Early Voting Workers*

Opportunity for Improvement 1-2 in the original audit found that the SOE used spreadsheets to calculate pay for early voting workers which had calculations that were not fully automated. For example, total hours worked and overtime pay rates were manually entered. During the follow-up, we reviewed the spreadsheets used to calculate pay for poll workers for early voting during the 2016 General Election. It appears that the system currently used is still not fully automated which would increase efficiency and reduce the likelihood of errors. Examples included the following items not being automatically calculated in all instances because of inconsistent usage of formulas:

- 1) Overtime hours
- 2) Overtime rates
- 3) Overtime payments
- 4) Regular hours worked

Supervisor of Elections Response to the Follow-Up of Opportunity for Improvement 1-2

Agree Disagree Partially Agree

Staff has created an excel spreadsheet that they are comfortable with that calculates formulas and rates as requested by the Council Auditor.

We would like to thank the Supervisor of Elections' Office for their cooperation in conducting this follow-up review.

Sincerely,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor