



## Supervisor of Elections Audit - #902

### Executive Summary

#### ***Why CAO Did This Review***

Pursuant to Section 102.118 of the Municipal Code, each of the constitutional officers is to be audited by the Council Auditor's Office at least once every five years. This audit was conducted to meet that requirement. Additionally, pursuant to Section 5.10 of the City of Jacksonville Charter, all agencies of the Consolidated Government are subject to audit by the Council Auditor's Office.

The Supervisor of Elections Office (SOE) is a constitutional office established pursuant to Article VIII Section 1 (d) of the Florida Constitution and Article IX of the Charter of the City of Jacksonville. The SOE is responsible for maintaining the voter roll and conducting all elections within Duval County as established in Article IX of the City Charter.

The focus of our audit was payments to polling locations for use of the polling location's facilities for early voting and on election day during calendar year 2024. The SOE used 160 election day precincts and 24 early voting locations for each of the three elections. As of June 24, 2025, the SOE issued 284 payments to polling locations totaling \$158,145 related to the three elections conducted during calendar year 2024. It is important to note that there is not a payment for each location due to some having no rent amount (e.g., City owned locations and some others) and others not having been paid as noted in our report.

As part of our testing, we also performed a follow-up review of our past audit report #841 (Supervisor of Elections Audit issued February 22, 2021) to determine whether corrective action had been taken in response to our findings and recommendations.

#### ***What CAO Found***

While payments made to polling locations were overall accurate and timely, we found that there was a lack of proper support for the payments due to a significant dollar amount of the payments not having an executed rental agreement or there not being an amount stated in the executed rental agreement. Specific issues noted were:

- A lack of written policies and procedures related to the selection, contracting, and payments to polling locations.
- The SOE did not have a rental agreement on file or the rent amount was not specified for 14 out of 376 (or 3.7%) non-City owned polling locations.
- There were no agreements for City owned polling locations.
- Of the \$158,144.71 in payments to polling locations,
  - \$43,598.51 was not supported by an agreement
  - There were issues with 28 locations that were not paid accurately per their agreement (\$7,425 in underpayments due to payments not being processed and \$125 in an overpayment).
- In addition to the 27 locations not paid, we found 5 of the 284 payments were not paid timely.
- A payment was processed from the incorrect budget account.

#### ***What CAO Recommends***

We recommend the SOE implement policies and procedures to address the issues noted in the report and correct issues with payments as needed.



**Council Auditor's Office**

**Supervisor of Elections Audit**

**March 26, 2026**

**Report #902**

**EXECUTIVE SUMMARY**

**AUDIT REPORT #902**

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



March 26, 2026

Report #902

Honorable Members of the City Council  
City of Jacksonville

**INTRODUCTION**

Pursuant to Section 102.118 of the Municipal Code, each of the constitutional officers is to be audited by the Council Auditor's Office at least once every five years. This audit was conducted to meet that requirement. Additionally, pursuant to Section 5.10 of the City of Jacksonville Charter, all agencies of the Consolidated Government are subject to audit by the Council Auditor's Office.

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The focus of our audit was payments to polling locations for use of the polling location's facilities for early voting and on election day during calendar year 2024. The SOE used 160 election day precincts and 24 early voting locations for each of the three elections. As of June 24, 2025, the SOE issued 284 payments to polling locations totaling \$158,145 related to the three elections conducted during calendar year 2024. It is important to note that there is not a payment for each location due to some having no rent amount (e.g., City owned locations and some others) and others not having been paid as noted in our findings below.

As part of our testing, we also performed a follow-up review of our past audit report #841 (Supervisor of Elections Audit issued February 22, 2021) to determine whether corrective action had been taken in response to our findings and recommendations.

**STATEMENT OF OBJECTIVE**

To determine whether payments made to polling locations were accurate, properly supported, and timely paid.

**STATEMENT OF SCOPE AND METHODOLOGY**

The scope of our audit was related to the three elections conducted by the SOE during calendar year 2024. To gain an understanding of the polling place payment function, we conducted staff

interviews and reviewed applicable laws, regulations, rules, and written policies and procedures. We also performed an analysis of different risk factors and applied various procedures to assess internal controls used to mitigate those risks. We performed the following audit procedures to reach our conclusions.

We created a listing of all polling locations used in each election during our audit period from information available online and a listing of all payments for polling location rental expenses issued per the City's accounting system. We identified that there were 552 polling locations (160 election day plus 24 early voting locations for each of the three elections) with a total of 284 separate payments made for those elections at the time of our audit. It is important to note that most of the early voting locations are City of Jacksonville owned buildings and that some election day locations are as well. There are no payments for the City owned locations, and within the scope of the audit, the City owned locations did not have agreements. This meant there were only 376 potential payments before factoring out those other locations that do not take payment for the use of their facilities (e.g., some churches).

The SOE provided the applicable Election Day and Early Voting agreements they had on file. We reviewed these agreements to verify all locations had an agreement and identified the amounts to be paid for election day and the early voting period, as applicable. We also verified that all contracts were properly executed by the Supervisor of Elections.

We tested whether all payments to polling locations had a rental agreement on file, that the agreement included the amount to be charged, and that the amount paid was accurate based on the agreement amount. We also verified that payments were made in a timely manner (within 45 days as required by the Florida Prompt Payment Act) and that the payments went to the owner of the polling location.

## **REPORT FORMAT**

Our report is structured to identify Internal Control Weaknesses, Audit Findings, and Opportunities for Improvement as they relate to our audit objective(s). Internal control is a process implemented by management to provide reasonable assurance that they achieve their objectives in relation to the effectiveness and efficiency of operations and compliance with applicable laws and regulations. An Internal Control Weakness is therefore defined as either a defect in the design or operation of the internal controls or is an area in which there are currently no internal controls in place to ensure that management's objectives are met. An Audit Finding is an instance where management has established internal controls and procedures, but responsible parties are not operating in compliance with the established controls and procedures. An Opportunity for Improvement is a suggestion that we believe could enhance operations.

## **STATEMENT OF AUDITING STANDARDS**

We conducted this performance audit in accordance with generally accepted government auditing standards. 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.

### **AUDITEE RESPONSES**

Responses from the auditee have been inserted after the respective finding and recommendation. We received these responses from the Supervisor of Elections' Office on March 24, 2026 in a memo signed by the Supervisor of Elections Jerry Holland.

### **AUDIT CONCLUSION**

While payments made to polling locations were overall accurate and timely, we found that there was a lack of proper support for the payments due to a significant dollar amount of the payments not having an executed rental agreement or there not being an amount stated in the executed rental agreement.

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### **AUDIT OBJECTIVE**

**To determine whether payments made to polling locations were accurate, properly supported, and timely paid.**

#### **Internal Control Weakness 1 – Lack of Written Policies and Procedures**

We identified areas not covered by the SOE's written policies and procedures relating to the selection, contracting, and payments to polling locations. Specific issues noted included:

- 1) The policies and procedures provided to us were drafts that were not officially approved and published. These SOPs covered the following topics:
  - a) Contracts between the SOE and City-owned polling locations, which were not being executed within the scope of our audit.
  - b) Contracts between the SOE and polling locations that were not owned by the City.
  - c) Contract maintenance/retention and payment processing to polling locations.
- 2) No policies and procedures related to the selection process and procedures utilized in contacting potential polling locations including the timing of when to reach out, the rental rate negotiation and approval process, or when agreements need to be executed by.

We also found that the draft SOPs provided did not include spots to indicate who they were approved by and when they were created/last updated. Documented policies and procedures would assist in preventing many of the things noted in the report. They also enable management to hold staff responsible if they are not following official policies and procedures.

## **Recommendation to Internal Control Weakness 1**

We recommend that written procedures be created for key processes related to the selection, contracting, and payment to polling locations. Additionally, the written policy and procedures need to indicate who approved them and when they were created/last updated.

### **Auditee Response to Internal Control Weakness 1**

Agree                       Disagree                       Partially Agree

*We agree with the recommendation, and work on this was already underway prior to the audit. Formal written procedures for the selection, contracting, and payment of polling locations are both necessary and appropriate. We are developing comprehensive written procedures that will document each key process and will clearly identify the approving authority, along with the dates of creation and subsequent updates. These procedures will ensure consistency, accountability, and compliance moving forward.*

## **Finding 1 – Missing or Insufficient Agreements with Polling Locations**

Since there were 160 election day precincts and 24 early voting locations per election there were 552 polling locations that needed to be covered by a polling agreement within our audit scope. Many agreements addressed all three elections in the audit scope, and some agreements addressed multiple precincts so there was not an expectation of 552 different agreements. However, given how locations can and did change between the different elections in limited instances, our testing was out of 552 to verify that each location was covered by an agreement for each election.

While reviewing the agreements, we found that the SOE did not have a rental agreement on file or the rent amount was not specified for 14 out of 376 (or 3.7%) non-City owned polling locations. Specifically, we found the following issues:

- 1) Election Day
  - a) 2 out of 361 Election Day polling locations that were not City-owned did not have a rental agreement on file.
  - b) 3 out of 361 Election Day polling locations that were not City-owned had an agreement that was insufficient since it did not have a rent amount stated in the agreement.
- 2) Early Voting - 9 out of 15 Early Voting Locations that were not owned by the city did not have an agreement on file.

As it relates to the 176 City owned polling locations (119 Election Day and 57 Early Voting), none of them had an agreement on file. It is important to note there were no payments for these locations, but there should still be an agreement to ensure everyone is on the same page regarding the use of the location to avoid any problems as the elections are being conducted.

**Recommendation to Finding 1**

We recommend the Supervisor of Elections obtain and maintain current rental agreements for all polling locations on file, including City owned facilities. These contracts should sufficiently state the payment terms and be retained in a manner and for a length of time that is consistent with Florida Public Records Laws.

**Auditee Response to Finding 1**

Agree                       Disagree                       Partially Agree

*We agree with the finding and acknowledge the need to obtain and maintain complete and current rental agreements for all polling locations, including City owned facilities. We recognize the importance of ensuring that each agreement clearly states the applicable payment terms and that all agreements are retained in accordance with Florida Public Records Laws.*

*We also confirm that corrective actions are already underway. We are reviewing all existing polling location files, securing updated agreements where needed, and implementing a standardized process to ensure that agreements are properly collected, documented, and retained for each election. This process will ensure that all polling locations, whether City owned or privately owned are consistently covered by a valid agreement and that the terms are clearly defined and properly supported.*

**Finding 2 – Issues with Payments to Polling Locations**

In total there were 376 possible payments to polling locations after factoring out City owned polling locations because those locations would not have payments. A total of \$158,144.71 was issued to polling locations for the three elections held during 2024 for election rental expenses. Of that amount, \$43,598.51 (or 27.6%) was not supported by an agreement:

- \$56,600 was issued to a location that was utilized as an early voting site and an election day site for two precincts for each of the elections. There were agreements in place for the location to be paid \$15,000 for election day (\$2,500 times two precincts times three elections). There were no agreements in place that we were provided for early voting, but there were invoices submitted by the location that were the basis for the payment. This meant there was \$41,600 paid that did not have an agreement on file.
- \$1,998.51 was paid to locations with agreements that did not mention pay amount or there was no agreement on file. This included the payment of \$83.70 in sales tax.

Additionally, of the 376 possible payments, 28 locations were not paid accurately per their agreement, resulting in underpayments of \$7,425 and an overpayment of \$125:

- 27 polling locations with a rent amount in an agreement were never paid resulting in an underpayment of \$7,025 to polling locations. Of that amount, \$3,250 related to suppliers who were not registered in 1Cloud with the remaining due to being missed by the SOE or other unknown causes.
- 1 location was paid in error while another location was not paid (payment made to wrong location). This was at least partially caused by the switch in polling locations between

different elections. The previous location was incorrectly paid their normal amount of \$125, while the new location was not paid the \$400 they were owed.

**Recommendation to Finding 2**

We recommend that the SOE improve the polling location rental process to ensure polling locations are paid the amount stated in the rental agreements. If there are adjustments to the contracted amount, they should be done in writing as an amendment to the agreement. Additionally, the SOE needs to look into and determine how to address the issues noted.

**Auditee Response to Finding 2**

Agree                       Disagree                       Partially Agree

*We agree with the finding and acknowledge the need to strengthen the polling location rental payment process to ensure all payments are accurate, properly supported, and aligned with the terms stated in the rental agreements. We recognize the importance of having fully executed agreements in place prior to payment, as well as the need to ensure that any adjustments to contracted amounts are documented through formal written amendments. With regard to the bullet point noting that one location was paid in error, we acknowledge this oversight and agree that clearer communication, written confirmation of corrections, and stronger internal controls are necessary to prevent similar issues going forward.*

*We also confirm that corrective actions are already in progress. We are reviewing all polling location payments identified in the audit to determine the cause of the discrepancies, including missing agreements, insufficient agreement terms, and inaccurate or missed payments. As part of this review, we are implementing process improvements to ensure that all payments are supported by a valid agreement, that vendor registration issues are addressed promptly, and that payment amounts are verified against the agreement prior to processing. These steps will help prevent recurrence of the issues noted and ensure compliance with contractual and financial requirements going forward.*

**Finding 3 – Timeliness Issues with Paying Polling Locations**

In addition to the 27 polling locations that had not yet been paid that were noted in Finding 2, we found that 5 of the 284 (or 1.8%) payments to polling locations were not made within 45 days as required by the Florida Prompt Payment Act. These 5 payments took an average of 114 days to be paid.

We also found two payments in calendar year 2024 that were for calendar year 2023 election day polling locations.

**Recommendation to Finding 3**

We recommend that the SOE include supplier registration requirements for suppliers within polling location agreements to assist with timely making payments. Additionally, there needs to

be a tracking spreadsheet created and utilized to help document communications with polling locations and timing of when payments are made.

**Auditee Response to Finding 3**

Agree                       Disagree                       Partially Agree

*We agree with the finding and acknowledge the need to improve the timeliness of payments to polling locations in accordance with the Florida Prompt Payment Act. Ensuring that all payments are issued within the required timeframe is essential for compliance and for maintaining positive relationships with polling location partners. To help prevent delays caused by incomplete vendor setup, the SOE office is implementing an additional control requiring that supplier registration be fully completed before an agreement is extended to a polling location for execution. This will ensure that payments can be processed promptly once services are rendered.*

*In addition, we are implementing a tracking spreadsheet to document communications with polling locations, monitor vendor registration status, and track payment timelines. These measures are already being put into practice and will strengthen our internal controls, reduce delays, and ensure timely and accurate payments going forward.*

**Finding 4 – Payment Processed from Incorrect Budget Account**

We found that the payment for 1 out of 284 (.35%) calendar year 2024 polling locations (totaling \$18,100.60) was not charged to the Other Rent account as it should have been. This means that polling location costs from year to year cannot be properly tracked. This could have been avoided with a transfer of funds to the correct account once it was identified there was not enough budget capacity, which should be known once all the agreements were executed.

**Recommendation to Finding 4**

We recommend that the SOE use the correct account to make payments to the polling locations. If more budget capacity is required, the SOE should follow the appropriate budget transfer procedures. This could be avoided with a polling location tracking spreadsheet referenced in our recommendation to Finding 3, where budget shortfalls would be noticed well in advance of when payments need to be made.

**Auditee Response to Finding 4**

Agree

Disagree

Partially Agree

*We agree with the finding and acknowledge the importance of ensuring that all polling location payments are charged to the correct budget account so that rental costs can be accurately tracked from year to year. Using the appropriate account and monitoring available budget capacity are essential for maintaining accurate financial records and ensuring transparency in election related expenditures.*

*We also agree with the recommendation to follow the appropriate budget transfer procedures when additional capacity is required. This process is already being incorporated into our internal workflow. In addition, the polling location tracking spreadsheet referenced in our response to Finding 3 is being developed to help identify budget needs earlier in the process and prevent miscoding of expenditures. These improvements will strengthen our internal controls and ensure that payments are consistently recorded in the correct account going forward.*

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**AUDIT FOLLOW-UP**

We issued audit report #841 of the Supervisor of Elections Office on February 22, 2021. The objective of that audit was to determine whether payments made to election workers were accurate and properly supported within the audit scope of January 1, 2019 through September 30, 2019. Due to the timing of elections and needing to perform an audit of the Supervisor of Elections Office once every five years, we have not performed a follow-up until now. There were three Internal Control Weaknesses, four Findings, and two Opportunities for Improvement. At this time, all of these items are deemed cleared based on them all being addressed in a reasonable manner.

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We appreciate the assistance and cooperation we received from the Supervisor of Elections Office throughout the course of this audit.

Respectfully submitted,

*Kim Taylor*

Kim Taylor, CPA  
Council Auditor

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