

# **Report of 2024 Post-Election Audits**

As suggested when our office asked for the ability to conduct post-election procedural audits, we have had the chance to point out some issues in a few offices thus far; but more importantly, they have also given us the opportunity to give additional instruction and/or training where needed to bolster our election integrity efforts. It is important to note that at no point in any of the post-election procedural audits did the Mississippi Secretary of State's Office discover any intentional wrongdoing, voter fraud, or election fraud. While there are some major findings noted below, the cause was not intentional and plans for corrective action have been discussed. Our Elections Division has been a little shorthanded, so multiple election audits are still ongoing. Our responsibility for several key campaign finance and lobbying reporting deadlines combined with training over 1,400 election officials made our office slightly shift the schedule as we could not interfere with other key functions when conducting the audits in accordance with Mississippi law. The results of these audits will be included in future reports.

In conducting post-election procedural audits, the Mississippi Secretary of State's Office looks at four categories as provided by Miss. Code Ann. § 23-15-615<sup>1</sup>:

## a. Logic & Accuracy Testing

Logic & Accuracy testing is the process of taking a pre-marked set of test ballots (the test deck) and casting them on the voting machine exactly as they would be on Election Day. Prior to casting any ballots during the Logic & Accuracy testing, a zero-tape is printed to show no votes have been cast on the election equipment being used.<sup>2</sup> After printing the zero-tape, the local election officials will cast the test deck ballots through the voting machine and then go through the closing procedures to be used on Election Day, including printing the results from the voting machines.<sup>3</sup> They will then compare the machine results to the test deck to ensure the machine is properly counting the ballots.

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<sup>1</sup> While a brief description of the auditing process for each category required to be audited is provided, a copy of the Procedural Audit Manual has been included with this report for a more detailed review of each of these categories and how the audit is conducted.

<sup>2</sup> A zero-tape is a date and time-stamped receipt showing the machine has recorded no votes for any of the candidates who are on the ballot for that precinct. The zero-tape also shows certain identifying information so that it may be identified with the precinct and machine it was printed from.

<sup>3</sup> The results printed from the voting machine are printed on a receipt called the total-tape. This total-tape contains the same information as the zero-tape but will show the number of votes each candidate received, along with overvotes and undervotes.

In conducting a post-election procedural audit, the Mississippi Secretary of State's Office reviews the zero-tapes, test decks, and total-tapes to confirm Logic & Accuracy testing was properly performed before the voting machines were sent to the precincts for Election Day.

b. Seal Logs, Ballot Accounting Reports, and Receipt Books

Throughout the election process, election officials are required to place numbered seals on various pieces of election equipment, including ballot boxes and voting machines. Each time a seal is broken, or a new seal is placed on election equipment, the seal numbers and reason for breaking the seal must be recorded in the seal log to maintain the chain-of-custody of ballots and election materials throughout the election process.

Election officials are also required to properly account for all ballots during the election process by completing ballot accounting reports. These reports require election officials to account for the number of ballots provided to each precinct, the number of ballots cast, the number of ballots spoiled, the number of unused ballots, and other similar recordings. These are then compared to the number of signatures in the receipt book, which is the book voters must sign when appearing to vote. This process ensures the numbers correspond, meaning the number of ballots used are aligned with the number of voters who appeared at the polling place.

In conducting a post-election procedural audit, the Mississippi Secretary of State's Office reviews the seal logs, ballot accounting reports, total-tapes from the voting machines, and receipt books to review whether proper chain-of-custody was maintained and that all numbers properly correspond.

c. Absentee Ballots

Throughout the absentee voting process, there are certain requirements placed on both voters and election officials. Voters casting an absentee ballot must conform to certain requirements, which slightly vary depending on whether they are voting in-person absentee or mail-in absentee. The resolution board, which is the entity responsible for processing/counting absentee ballots, must ensure it only accepts absentee ballots which have been legally cast.

In conducting a post-election procedural audit, the Mississippi Secretary of State's Office reviews the number of accepted/rejected absentee ballots, forms used by the resolution board, and the absentee ballot envelopes to review whether all absentee ballots were properly accepted or rejected in accordance with Mississippi law.

d. Affidavit Ballots

When a voter does not have an acceptable form of photo identification, is marked in the pollbook as having already been provided with an absentee ballot, or is otherwise unable to cast a regular ballot on Election Day, he/she will be provided the opportunity to cast an affidavit ballot. Before this affidavit ballot is counted, it is reviewed by election commissioners to determine whether it can be accepted or rejected in accordance with Mississippi law. During the voting process, they will sign a separate receipt book for affidavit voters and complete an affidavit ballot envelope. The voters will place their affidavit ballot in the affidavit ballot envelope which is then given to the election commissioners for processing after Election Day.

In conducting a post-election procedural audit, the Mississippi Secretary of State's Office reviews the number of affidavit envelopes, the affidavit receipt book, and the affidavit ballot envelopes to ensure all affidavit ballots were properly accepted or rejected in accordance with Mississippi law.

**Tishomingo County**

a. Logic & Accuracy Testing

All audited precincts showed the Tishomingo County election officials properly conducted Logic & Accuracy Testing and that each piece of voting equipment was properly working before being sent to the respective precincts. Test deck ballots were properly maintained, and a manual count of the test deck ballots in comparison to the date/time-stamped total tapes for each precinct showed each machine properly recorded the votes marked on the test deck ballots, including overvotes and undervotes.

b. Seal Logs, Ballot Accounting Reports, and Receipt Books

Each audited precinct had properly maintained seal logs, including retention of the seals used throughout the election process, to establish a clear chain-of-custody of election materials from the time they were prepared for transportation by the receiving & returning managers up until the time of auditing. Each audited precinct also had properly completed ballot accounting reports. These reports properly recorded the number of blank regular ballots and ExpressVote ballot marking device ballots received at the precinct.<sup>4</sup> A review of the ballot accounting reports for each precinct, receipt books from each precinct, and the results tape of the voting machines from each precinct, showed all numbers properly corresponded to each

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<sup>4</sup> This county utilizes the ExpressVote ballot marking device to allow for voters with disabilities to be able to vote in the precinct in accordance with the American with Disabilities Act. These are specifically accounted for on ballot accounting reports as they are provided for separately from other ballots.

other. The number of voters who signed the receipt book properly matched the number of ballots scanned through the voting machine. Additionally, these numbers reflected the numbers recorded on the ballot accounting report.

c. Absentee Ballots

A review of the absentee ballot envelopes and BP-01 reports, which are used by the resolution board to document the acceptance or rejection of absentee ballots during the processing stage, revealed a minor issue in the processing of their absentee ballots. In one precinct, there was a single absentee ballot envelope not signed by the voter but ultimately accepted. Mississippi absentee mail-in voting law requires the absentee envelope to be signed across the flap by the voter and an appropriate witness.<sup>5</sup> By all accounts, this appears to have been a single mistake by the resolution board, as all other absentee ballots with this defect were properly rejected. In discussing this minor issue with the election commissioners, a copy of the absentee ballot envelope in question was made for training purposes to reemphasize the requirement that an absentee ballot unsigned by the voter must be rejected.

d. Affidavit Ballots

All audited precincts showed a match between the number of affidavit ballot envelopes and the number of people who signed the affidavit receipt book. Furthermore, a review of the affidavit envelopes revealed all affidavit envelopes were properly accepted or rejected in accordance with Mississippi law.

### **Lafayette County**

a. Logic & Accuracy Testing

All audited precincts showed the Lafayette County election officials properly conducted Logic & Accuracy Testing and that each piece of voting equipment was properly working before being sent to the respective precincts. Test deck ballots were properly maintained, and a manual count of the test deck ballots in comparison to the date/time-stamped results tape showed each machine properly recorded the votes marked on the test deck ballots, including overvotes and undervotes.

b. Seal Logs, Ballot Accounting Reports, and Receipt Books

All audited precincts revealed issues with collecting the used seals to establish a clear chain-of-custody of the election materials. Because the used seals were not kept, the numbers on

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<sup>5</sup> Miss. Code Ann. § 23-15-633.

the used seals could not be reviewed to determine the accuracy of the seal logs. Additionally, in three of the four precincts audited, some of the forms on which seals were to be recorded (i.e. the receiving & returning manager receipt form) indicated the seal numbers had been pre-recorded by the election commissioner with instructions for the poll managers to use those specific seals when taking certain actions such as resealing the ballot box. During conversations with the election commissioners, it was also revealed unused seals and previously used seals were commingled making it possible for previously broken seals to be sent to the polling places for use on Election Day. Poll managers would have to discard the previously used seals to make sure an unbroken seal was used to properly seal the election equipment. Because some of the seal numbers were previously recorded on the seals logs, had one of the pre-recorded seal numbers been a previously used seal, the poll manager would have to use a different seal number to seal the election equipment.

In order to correct these issues and ensure all seal logs are properly recorded while maintaining clear chain-of-custody, the following remedial action will be taken by the Lafayette County Election Commissioners:

1. Unused seals and previously used seals will be separately maintained.
2. The seals used at each precinct will be maintained with the other election materials from that precinct so the seal log can be readily verified.
3. No seal number information will be pre-recorded by election commissioners.

Ballot accounting reports were properly completed by the respective poll managers, even accounting for general minor election day incidents. According to the ballot accounting reports, the number of voters in the voter receipt book mirrored the number of ballots used on Election Day in those precincts.

While there were issues with the seal logs, it is important to underscore a review of all other relevant information from these precincts revealed no indication of inaccurate results, fraud, or any other indication the results of the election had been impacted.

#### c. Absentee Ballots

A review of the absentee ballot envelopes and BP-01 reports, which are used by the resolution board to document the acceptance or rejection of absentee ballots, revealed an issue in the processing of absentee ballots. In one precinct, it was discovered the number of accepted absentee ballot envelopes did not correspond to the number of counted absentee ballots from the result tapes of that precinct.<sup>6</sup> In discussion with the circuit clerk, the following remedial actions are being taken:

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<sup>6</sup> There was a difference of 6 ballots from the number of envelopes and the number of counted ballots.

1. The number of accepted absentee ballots will be counted prior to being scanned.
2. The results from the scanned ballots will be matched against the count prior to being scanned to ensure they match.

The uncounted ballots were able to be identified. The votes for the candidates were varied and would not have impacted the results.

d. Affidavit Ballots

All audited precincts showed a match between the number of affidavit ballot envelopes and the number of persons who signed the affidavit receipt book. Furthermore, a review of the affidavit envelopes revealed all affidavit envelopes were properly accepted or rejected in accordance with Mississippi law.

### **Jasper County**

a. Logic & Accuracy Testing

All audited precincts showed the Jasper County election officials properly conducted Logic & Accuracy Testing and that each piece of voting equipment was properly working before being sent to the respective precincts. Test deck ballots were properly maintained, and a manual count of the test deck ballots in comparison to the date/time-stamped total-tapes for each precinct showed each machine properly recorded the votes marked on the test deck ballots, including overvotes and undervotes.

b. Seal Logs, Ballot Accounting Reports, and Receipt Books

Each audited precinct had properly maintained seal logs, including retention of the seals used throughout the election process, to establish a clear chain-of-custody of election materials from the time they were prepared for transportation by the receiving & returning managers up until the time of auditing. Each audited precinct also properly completed its ballot accounting reports. These reports properly recorded the number of blank regular ballots and ExpressVote ballot marking device ballots received at the precinct.<sup>7</sup> A review of the ballot accounting reports for each precinct, receipt books from each precinct, and the results tape of the voting machines from each precinct proved the numbers properly corresponded to each other. The number of voters who signed the receipt book properly matched the number of

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<sup>7</sup> This county utilizes the ExpressVote ballot marking device to allow for voters with disabilities to be able to vote in the precinct in accordance with the American with Disabilities Act. These are specifically accounted for on ballot accounting reports as they are provided for separately from other ballots.

ballots scanned through the voting machine. Additionally, these numbers reflected the numbers recorded on the ballot accounting report.

c. Absentee Ballots

A review of the absentee ballot envelopes and BP-01 reports, which are used by the resolution board to document the acceptance or rejection of absentee ballots during the processing stage, revealed no issues in the processing or counting of absentee ballots.

d. Affidavit Ballots

All audited precincts showed a match between the number of affidavit ballot envelopes and the number of persons who signed the affidavit receipt book. Furthermore, a review of the affidavit envelopes revealed all affidavit envelopes were properly accepted or rejected in accordance with Mississippi law.

### Amite

a. Logic & Accuracy Testing

All audited precincts showed the Amite County election officials properly conducted Logic & Accuracy Testing and that each piece of voting equipment was properly working before being sent to the respective precincts. Test deck ballots were properly maintained, and a manual count of the test deck ballots in comparison to the date/time-stamped total tapes for each precinct showed each machine properly recorded the votes marked on the test deck ballots, including overvotes and undervotes.

b. Seal Logs, Ballot Accounting Reports, and Receipt Books

Each audited precinct had properly maintained seal logs, including retention of the seals used throughout the election process, to establish a clear chain-of-custody of election materials from the time election materials were prepared for transportation by the receiving & returning managers up until the time of auditing. Each audited precinct also properly completed ballot accounting reports. These reports properly recorded the number of blank regular ballots and ExpressVote ballot marking device ballots received at the precinct.<sup>8</sup> A review of the ballot accounting reports for each precinct, receipt books from each precinct,

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<sup>8</sup> This county utilizes the ExpressVote ballot marking device to allow for voters with disabilities to be able to vote in the precinct in accordance with the American with Disabilities Act. These are specifically accounted for on ballot accounting reports as they are provided for separately from other ballots.

and the results tape of the voting machines from each precinct, showed all numbers properly corresponded to each other. The number of voters who signed the receipt book properly matched the number of ballots scanned through the voting machine. Additionally, these numbers reflected the numbers recorded on the ballot accounting report.

c. Absentee Ballots

A review of the absentee ballot envelopes and BP-01 reports, which are used by the resolution board to document the acceptance or rejection of absentee ballots during the processing stage, revealed no issues in the processing or counting of absentee ballots.

d. Affidavit Ballots

All audited precincts showed a match between the number of affidavit ballot envelopes and the number of persons who signed the affidavit receipt book. Furthermore, a review of the affidavit envelopes revealed all affidavit envelopes were properly accepted or rejected in accordance with Mississippi law.

## CONCLUSIONS

Other than the issues discussed herein and a few snippets of information provided to the Secretary of State's Office by county election officials and observers, the elections held in 2024 were as smooth as could be and were conducted in accordance with both federal and state law. For those counties in which issues were identified during the audit, remedial measures have already been discussed and corrective actions are being implemented to ensure they are not repeated. It is important to underscore the 2024 elections were a major success and no indication of any wrongdoing, fraud, or anything else which would have resulted in a change of the outcome of the results of the 2024 election was discovered.