

Post-Election Audits

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U.S. ELECTION
ASSISTANCE
COMMISSION

Purpose

Election audits are conducted to ensure that election voting tabulators are operating accurately and complying with regulations or internal policies, and to promote voter confidence in the election administration process. Since the 2000 presidential election and the enactment of the Help America Vote Act of 2002, post-election audits have become a focus for the election community to enhance public confidence in the outcome of elections. In response, the election community started piloting and testing innovative ways to conduct post-election audits. This paper provides an overview of an essential election audit: post-election tabulation audits.

Post-Election Audits

Post-election audits (PEA) are used to verify that ballots were tabulated correctly. These audits generally require a local election official to audit a percentage of its tabulation equipment and ballots/images, a percentage of jurisdictions, or perform a risk-limiting audit (RLA) of ballots. Most PEAs occur before an election is officially certified by a canvass board or chief election official. The frequency at which audits are conducted varies by state (some states require an audit after every election; others require an audit only after federal elections).

Audit Factors

- Administration – Typically, state legislation gives the state’s chief election official the authority to create and administer rules for administering election audits. While the chief election official can determine how the audit is conducted, they are often limited by the legislation to a specific type of audit and the timing for the audit (e.g., beginning nine days after the election and concluding before the date of the canvass). In other states, legislation may direct local election officials to conduct post-election audits in randomly selected precincts and selected contests. For information on types of audits, see below.
- Conduct – Election audits are usually conducted locally; some states require that audits be conducted by state personnel or independent auditors. Some states allow observation of the audit by the public, third parties, or candidate representatives but this also varies by state.
- Personnel – Election audits usually require a bipartisan board or team when ballots are transported or counted. Some states use a third-party provider to conduct other audits (e.g., security audits).

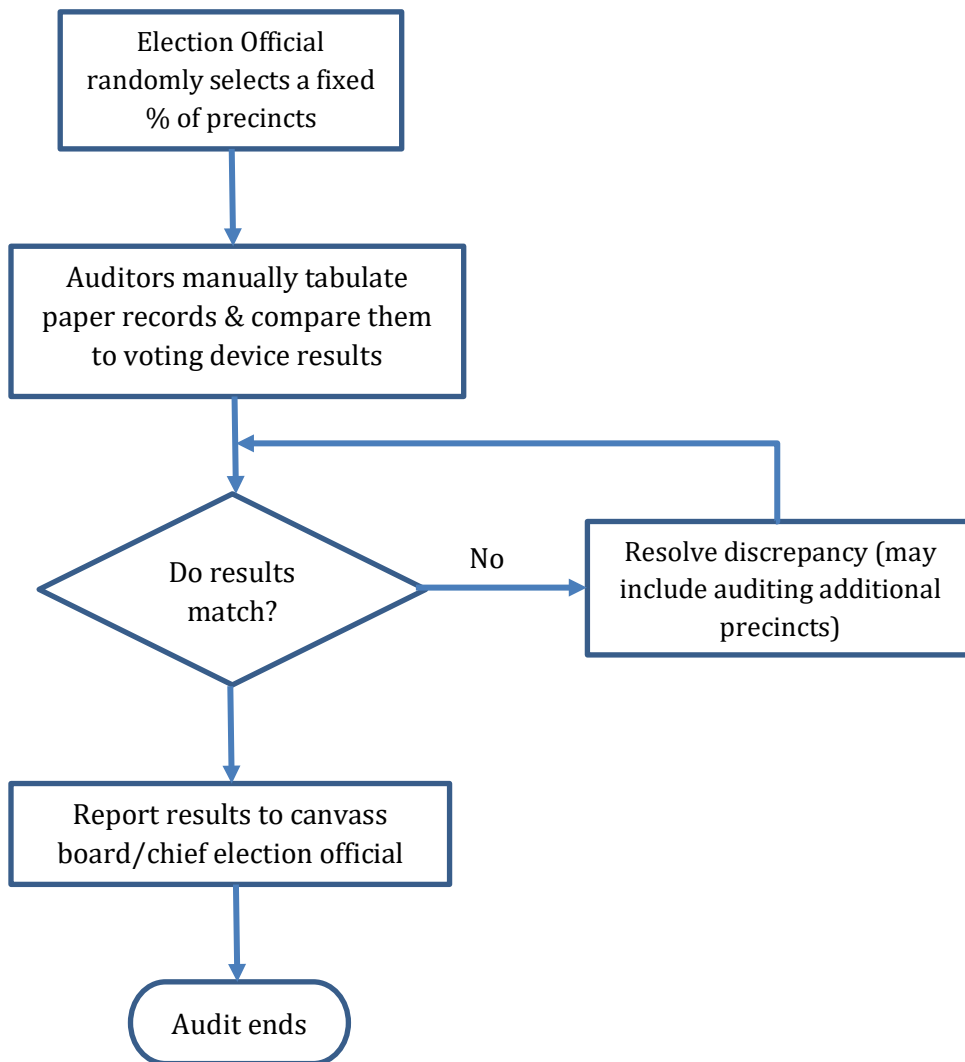
Post-election Audit Best Practices

- Establish and maintain documented chain-of-custody records for all ballots and voting equipment.

- Clearly communicate the parameters of the audit. Some states provide their local election officials with a post-election audit checklist.
- Provide training for local election officials on how to conduct PEAs.
- Determine what costs will be associated with conducting a PEA (e.g., personnel, software, calculator, spreadsheets, etc.).
- Understand, and plan for, time constraints (e.g., election certification deadlines).

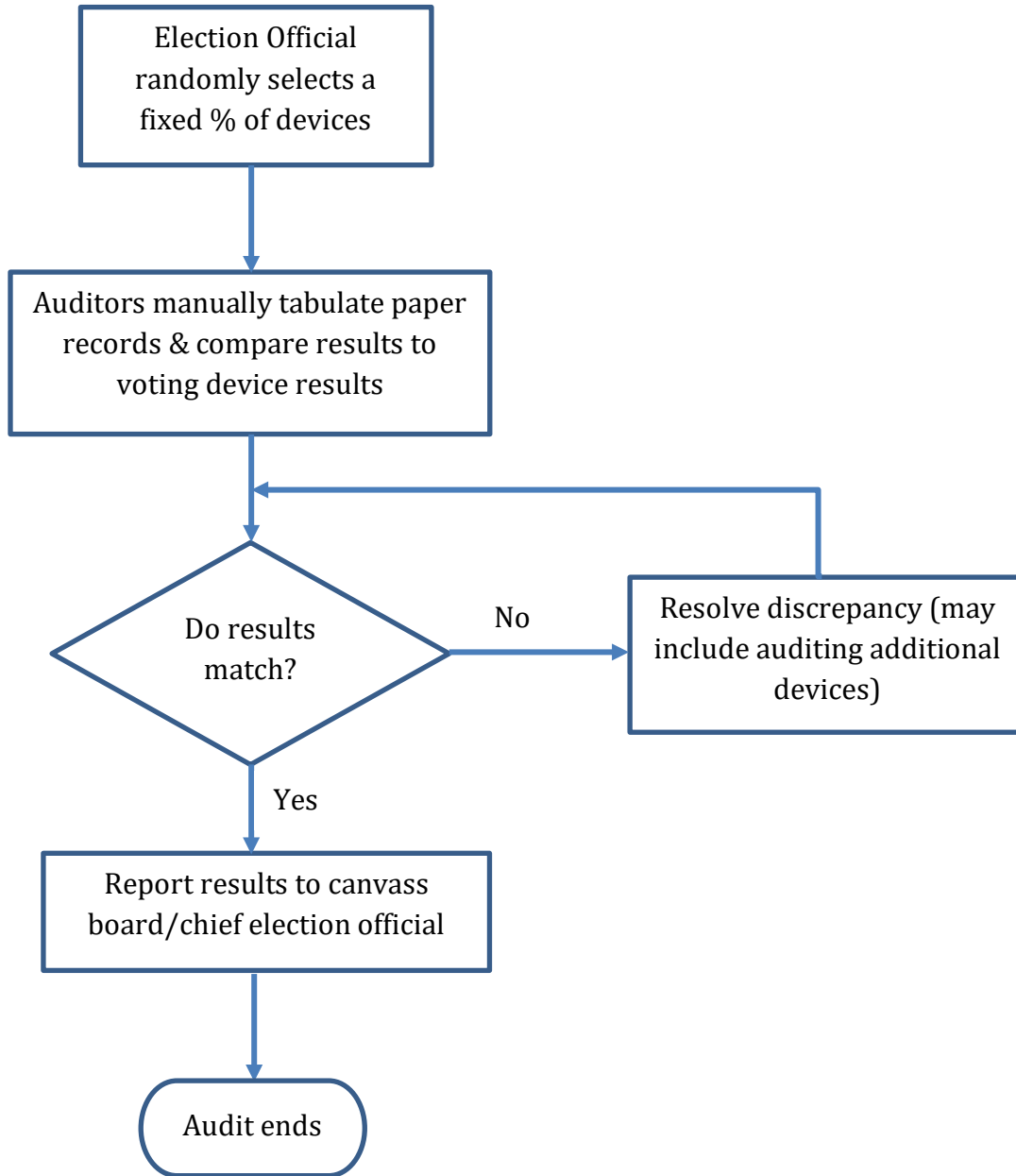
Percentage of Precincts

The most common type of post-election audit is one based on a percentage of precincts. In general, a state’s chief election official or local election official randomly selects the designated percentage of total precincts. The ballots from the selected precincts are manually tabulated by an audit board and the results are compared to the voting machine results. A state may determine if all contests or specific contests on a ballot are audited. If there is a discrepancy between the two, a state may require additional precincts to be audited. The local election official produces a report that is included with the election canvass material. Some states post the post-election audit results on the chief election official’s website.



Percentage of Devices

The second most common post-election audit requires a local election official to randomly select a number or percentage of voting devices. Ballots from a selected device are manually tabulated and the results are compared to the device's results. A state may determine if all contests or specific contests on a ballot are audited. If there is a discrepancy between the manual tabulation and the device results, a state may require additional devices to be audited. The local election official produces a report that is included with the election canvass material. Some states post the post-election audit results on the chief election official's website.



Risk-limiting audits (RLA)

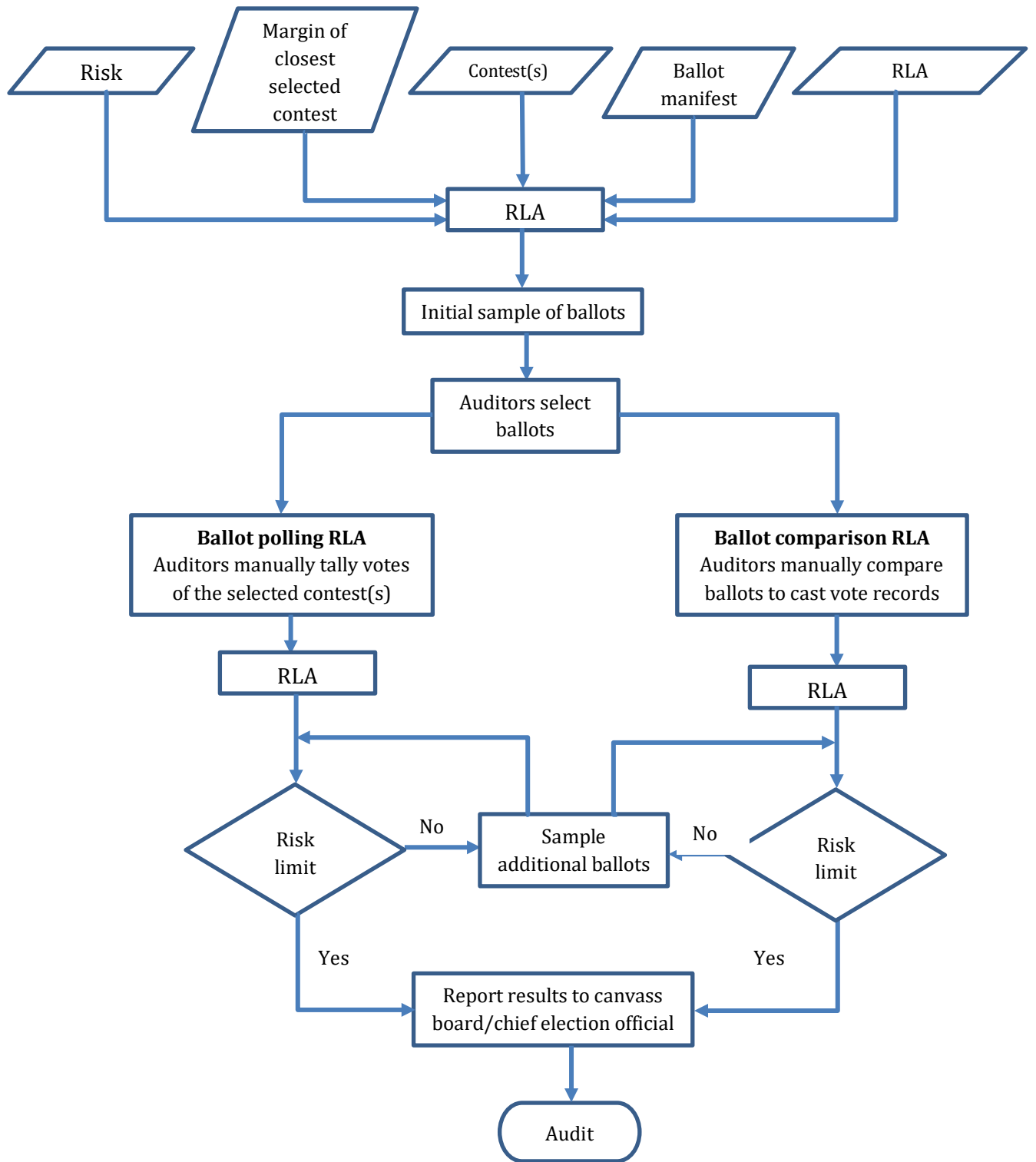
Traditional post-election audits compare the votes tabulated in a small percentage of precincts or on a small number of voting machines against the paper ballot. The percentage is fixed in state law, and regardless of the margin of victory, the same number of ballots are reviewed. A risk-limiting audit (RLA) is designed to limit the risk that a contest is certified with the wrong winner. If any discrepancies are found, they can be investigated and corrected before the election is certified. While a traditional post-election audit and a RLA try to accomplish the same goal, the main difference is that a RLA is a statistically based audit technique that reduces the number of ballots that need to be audited, while also providing statistical confidence that an incorrect election result is not certified. There are generally two methods to conducting RLAs: a) Ballot Polling and b) Ballot Comparison.

Ballot Polling RLA

A ballot-polling RLA is similar to an exit poll. In this case, ballots (people) are randomly selected and tabulated (polled). These audits require minimal set-up costs, can be conducted independent of voting system data, and offer an efficient way to audit contests with margins of 10% or greater. Depending on the number of ballots to be audited, ballot-polling RLAs may require additional human resources and can be time consuming for contest margins under 10%.

Ballot Comparison RLA

For a ballot comparison RLA, individual ballots are randomly selected and compared to the cast vote record (CVR) for each ballot. A CVR is an export of data from the voting system showing how the voting system interpreted markings on every ballot. Ballot comparison RLAs require fewer human resources to conduct an audit, allows the auditor to correct any errors, and is efficient for margins of any size. At the same time, ballot comparison RLAs depend on a voting system that can produce a CVR, as well as require maintaining ballots in the exact order they are scanned and the imprinting or labelling of ballots with a unique ballot ID. It also can be difficult and time consuming to retrieve specific ballots.



Usage of Ballot Images in Post-Election Audits

In some jurisdictions, ballot images, rather than the ballots themselves, are used for auditing. These images are created when the ballots are scanned and tabulated at the polling place or election office.

Using the images for an audit allows the use of independent software, not connected to the voting system, to re-tabulate those images. The results from this independent tabulation are then compared with the original results, and differences can be identified and resolved.

The usage of images in an audit allows for a large percentage (up to 100%) of ballots in a jurisdiction to be audited prior to the certification of the election. Jurisdictions in Florida, Maryland and Vermont have utilized ballot images for post-election audits. While potentially providing a valuable review, ballot image audits have raised concerns among some election integrity and security experts because the review is only of digital images and not the official paper record.

State	Statute/ Regulation/ Policy	Audit Type	Timing	Scope and Method	Who Conducts The Audit?	What Happens If a Discrepancy is Found?
AL	None	N/A	N/A	N/A	N/A	N/A
AK	Alaska Stat. §15.15.420 §15.15.430 §15.15.440 §15.15.450 §15.10.170	Traditional	Before the canvass. Begins no later than 16 days after the election and continues until completed.	One randomly selected precinct from each house district that accounts for at least 5% of ballots cast in that district.	Local election officials and State Review Board members, with oversight from the state election director.	If discrepancies of more than 1% are found by local officials, the state election director hand counts all the ballots from that precinct by hand. The director certifies in writing and publishes online any changes resulting from this count.
AZ	Ariz. Rev. Stat. §16- 602 State of Arizona Elections Procedures Manual	Traditional	Before the canvass. Begins within 24 hours after the polls close, and completed before the canvass.	2% of precincts in county or 2 precincts (whichever is greater). For counties that use vote centers, 2% of vote centers or 2 vote centers (whichever is greater).1% or 5,000 early ballots in the county (whichever is less) is also included in the audit.	County election officials and party representatives appointed by the county party chairperson, with oversight from the Secretary of State.	Before the election a committee (made up of persons with expertise in math, statistics or voting systems) establishes margins for each contest to be used during the audit to determine when the audit should be expanded.

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AR	Ark. Code § 7-4-101, § 7-4-121, § 7-5-702	Procedural audit with a pilot program for an election equipment audit.	No less than 60 days after the general election.	A sufficient number of counties, polling sites, early voting locations and vote centers are selected by lot to obtain a meaningful sample. Temporary language in SB 524 (2019) would create a pilot program for auditing each election system using a ballot marking device and tabulator in various counties in the state to inform a more comprehensive plan to audit the state's election equipment.	State Board of Elections.	A report is filed that has no legal effect on the outcome of any election subject to the audit. Counties that refuse to provide the requested documents forfeit state funded election expenses for a period of up to two years.
CA	Cal. Elec. Code §336.5 §15360 §15365 et seq.	Traditional, with an option to conduct a risk-limiting audit instead beginning in 2020	During the canvass.	<p>Traditional audit: 1% of the precincts, randomly selected, and 1 precinct for each race not included in the randomly selected precincts.</p> <p>Risk-limiting audit: each contest fully contained within the county's borders, and partial risk-limiting audits for each cross-jurisdictional contest.</p> <p>A ballot-level comparison audit or ballot polling audit is conducted with a 5% risk limit. The Secretary of State shall adopt regulations to implement the risk-limiting audit requirements.</p>	Local election officials, with oversight from the Secretary of State	Traditional audit: discrepancies are required to be reported, though no additional action is mandated. The elections official conducting the risk-limiting audit shall publish a report on the results of the risk-limiting audit in the certification of the official canvass of the vote.

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CO	<p>Colo. Rev. Stat. §1-7-515</p> <p>Colo. Sec. of State Election Rule 25 on risk-limiting audits.</p> <p>Colo. Sec. of State Election Rule 8 on watchers.</p>	Risk-limiting	Before the canvass. Audit reports must be submitted to the Secretary of State's Office by 5 p.m. one day before the canvass deadline.	The Secretary of State selects the "risk limit" that applies for a risk-limiting audit (RLA) for that election before the election. Different risk limits may be established for comparison audits and ballot polling audits. (See Colorado case study for additional information)	County election officials, with oversight from the Secretary of State. The secretary of state selects the "target contest" for the RLA, including at least one statewide contest and one other contest.	The RLA will continue until the risk limit for the target contests is met or until a full hand count results. The audit report submitted to the Secretary of State must include any discrepancies found and the corresponding ballot images.
CT	Conn. Gen. Stat. §9-320f	Traditional	Before the canvass. Between the fifteenth day after the election and two business days before the canvass.	At least 10% of randomly selected voting districts. May be conducted by a hand count or electronic count.	Local registrars of voters. The Secretary of State randomly selects offices to be audited.	A re-canvass is ordered if the difference between the manual and machine counts is more than 0.5% and cannot be resolved through other means.

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DE	Del. Code. Title 15 § 5012A	Traditional	Within 48 hours after the certification of results for the first audit, and within 60 days of the certification of results for the second audit.	Within 48 hours of certification of results, 1 randomly selected voting device in each county and 1 randomly selected election district in the City of Wilmington. Within 60 days of certification, 1 randomly selected statewide race in 1 randomly selected election district in each county and 1 randomly selected election district in the City of Wilmington, different from the previously selected districts.	State Department of Elections	A report containing the results of the audit must be published within 60 days of the audit and the Department shall develop procedures if an audit reveals a discrepancy, including the threshold that triggers specific action and what corrective actions need to be taken.
D.C.	D.C. Code Ann. §1- 1001.09a	Traditional	Before the election is certified. Date is announced no later than 3 business days after tabulation has been completed, but no fewer than 24 hours in advance of the audit.	At least 5% of precincts with precinct-level vote-tabulation machines and at least 5% of the voter-verifiable records that are tabulated centrally. At least 3 contests are examined: 1 district-wide contest and at least 2 ward-wide races.	Board of Elections.	If there is a discrepancy with an error rate greater than 0.25% or 20% of the margin of victory, whichever is less, and the discrepancy is not attributed to marking errors, a 2nd count shall be conducted. If the 2nd count confirms the discrepancy, another precinct in each ward where the contest appeared and an additional 5% of centrally tabulated ballots are audited. If the discrepancy is still there, all ballots with that contest are recounted.

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FL	Fla. Stat. Ann. §101.591	Traditional	Immediately following certification of the election. Results must be made public no later than 7 days after certification and reported to Dept. of State within 15 days after certification.	Two options: 1) manual audit of votes for one randomly selected race in 2% of precincts containing that race, or 2) public automated tally of the votes cast across every race that appears on the ballot in at least 20% of randomly-chosen precincts.	County canvassing board or local board responsible for certifying the election.	The audit report to the Dept. of State must contain a description of discrepancies, the likely cause, and recommended corrective action to avoid/mitigate such circumstances in future elections.
GA	Ga. Code Ann. §21-2-498	Traditional, with a pilot program for risk-limiting audits.	Before the final certification of the contest.	Manual inspection of random samples of paper ballots, including those cast in person, by absentee ballot, early voting and provisional ballots.	Local election superintendents	Not specified.
HI	Hawaii Rev. Stat. §16-42, Haw. Admin. Rules § 3-172-102	Traditional	Before the election is certified.	10% of precincts using the electronic voting system.	Chief election official and bipartisan audit team.	If discrepancies occur, the chief election official conducts an expanded audit and to the extent possible resolves misreporting problems.

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ID	Idaho Code §34-2313	Other	A recount may be requested within 20 days of the canvass. The post-election audit is the first step of the recount.	A post-election audit is only conducted when a recount is required. For a statewide or federal office or a statewide measure, two precincts in each county are audited. For other offices or measures, the greater of 100 or 5% of ballots cast are audited.	County election officials.	For statewide or federal office or a statewide measure, a manual count will be conducted if the difference is greater than 0.25%; for other offices or measures, a manual count will be required if the difference is greater than 1% or two votes.
IL	Il. Rev. Stat. ch. 10 §5/24A-15, ch. 10 §5/24C-15	Traditional	Before the Canvass.	Where in-precinct counting equipment is used, 5% of precincts and 5% of voting devices used in early voting.	County election officials, with oversight from the State Board of Elections, which also conducts the random selection of precincts	If any error is detected, the cause shall be determined and corrected, and an errorless count shall be made prior to the official canvass. If an errorless count can't be conducted, a written report explaining the errors is made available for public inspection.
IN	Indiana Code §3-12-13 §3-12-14 §3-12-3.5-8	Other - procedural audits in certain circumstances, with a risk-limiting audit pilot in 2020	For a procedural audit due to meeting the audit threshold, within 30 days after the election.	A risk-limiting pilot program has been authorized. The secretary of state may require a procedural audit of a county if there is an investigation or a recount. A procedural audit must also be conducted if the total number of votes cast and the total number of voters recorded in the poll book differ by the "audit threshold."	County election officials. The secretary of state designates risk-limiting audit pilot counties, and supervises the procedural audit in cases of an investigation or recount.	Not later than ninety (90) days after each election in which a procedural audit meeting the audit threshold was conducted, the secretary of state shall publish a report stating whether the results of each audit indicate that the discrepancy was the result of human error, intentional violations of election laws, unknown causes, or a combination of these factors.

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IA	I.C.A. § 50.51	Traditional	The audit report must be transmitted to the state commissioner of elections no later than 20 days after the election. The results of an audit do not change the results of an election.	Number of counties and precincts to be audited are determined by the state commissioner and selected by lot.	The state commissioner of elections, with the cooperation of the county commissioners.	An administrative recount may be ordered if the results of the audit require an administrative recount, for example if the commissioner suspects that voting equipment used in the election malfunctioned or that programming errors may have affected the outcome of the election.
KS	K.S.A. 25- 3009 (After Jan 1, 2019)	Traditional	Before certification of the election.	1% of all precincts, randomly selected, with a minimum of one precinct within each county. The audit includes a manual review of all paper ballots and the races examined differ depending on if it is a presidential election year or not.	County election officials.	If a discrepancy is reported between the audit and the unofficial returns and cannot be resolved, the county election officer or the secretary of state may require audits of additional precincts. Once the audit has been completed, the results of the audit shall be used by the county board of canvassers when certifying the official election results.
KY	Ky. Rev. Stat. §117.383 §117.305 §117.275(9)	Traditional	Part of the canvass.	Randomly selected precincts representing 3-5% of the total ballots cast in each election. Note that some counties in Kentucky use DREs with no paper trail, making a manual audit in these counties impossible.	State Board of Elections.	If a discrepancy is discovered, a re-canvass is required and errors corrected.
LA	None	None	N/A	N/A	N/A	N/A
ME	None	None	N/A	N/A	N/A	N/A

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MD	Code of Md. Regs. §33.08.05.00 et seq., Md. Election Law §11-309	Traditional	Procedural audit is conducted before local election officials certify the election. The manual audit by the state board must be completed within 120 days after the election. It does not have any effect on certified results, but shall be used to improve the voting system and process for future elections.	A procedural audit is conducted on the local level. The greater of 3 precincts with at least 300 registered voters, or 5% of all precincts used in the election are audited by comparing voting machine results with those reported in the election management system. Following each statewide general election, the state board shall conduct an automated software audit of the electronic images of all ballots cast (required for primaries too) and a manual audit of voter-verifiable paper records (optional for primaries). The manual audit includes at least 2% of precincts statewide, including on randomly chosen precinct in each county, and at least 1% of the statewide total of early votes, absentee votes, and provisional votes in the previous comparable election.	Local election official and board of canvassers conduct the procedural audit. The state board of elections conducts the audit of ballot images and the manual audit of paper records.	For the procedural audit, if there is a discrepancy of five or more between the number of voters checked in to vote and the number of ballots cast, local officials must hand count signed voter cards and review other materials to determine the cause of the difference. Discrepancies discovered during the procedural audit must be resolved and the resolution approved by the State Administrator. If a discrepancy is discovered by the manual audit the state board may expand it, or take any other actions necessary to resolve the discrepancy.
MA	Mass. Gen. Law Ann. ch. 54 § 109A	Traditional	The audit must be completed no later than 14 days after a presidential election.	3% of all precincts in the commonwealth. Note that an audit is only conducted after a presidential election.	Board of registrars or election commission. The Secretary of State selects the precincts to be audited.	If there is a discrepancy that reasonably leads to doubt about the outcome of the election or systemic failure to accurately count ballots, the Secretary of State may order audits of additional precincts, offices or ballot questions as necessary to ensure that the outcome of the election is accurate and that the cause of the systemic failure is identified.
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MI	M.C.L.A. § 168.31a Post-Election Audit Manual (2018)	Traditional and procedural	After the canvass. The audit does not change any certified election results.	An extensive procedural audit is conducted. It is required to include an audit of the results in at least 1 race in each precinct randomly selected for audit and at least 1 statewide race or ballot question for statewide elections. The audit reviews procedures performed before, during, and after the conduct of an election.	Counties and state-level election staff.	Discrepancies discovered as part of the procedural audit will be used to develop training for the future. The audit of voted ballots will reinforce accuracy and security of the voting system.
MN	Minn. Stat. Ann. §206.89	Traditional	Before the canvass (no later than 2 days before the state canvassing board meets to certify the election).	Depends on county size. At least two precincts for smaller counties. For larger counties, four precincts or 3% of precincts (whichever is greater).	County election officials, with oversight from the Secretary of State. The county canvassing board randomly selects precincts to be audited.	If there's a difference greater than 0.5% (or greater than 2 votes in a precinct where 400 or fewer ballots were cast) an additional review of at least 3 precincts is conducted. If there is still a discrepancy of the sort listed above, all precincts must be reviewed within that district. If the audit results show an error in 10% of the total votes cast in the election in one or more counties, a manual recount of all districts where the error occurred is ordered.
MS	None	None	N/A	N/A	N/A	N/A
MO	15 Mo. Code of State Regs. §30-10.090 §30-10.110	Traditional	Before certification of results.	At least 5% of precincts.	Local election officials, with oversight from the Secretary of State, who also randomly selects precincts to be audited.	If results differ by more than 0.5%, discrepancies are investigated and resolved.

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MT	Mont. Code Ann. §13-17-501 - §13-17-509	Traditional	Before the canvass.	At least 5% of the precincts in each county or a minimum of one precinct in each county, whichever is greater; and the audit must include an election for one federal office, one statewide office, one legislative office, and one ballot issue.	County audit committee, with oversight from the Secretary of State. The State Board of Canvassers selects the precincts to be audited.	If there is a discrepancy of more than 0.5% of total ballots cast or 5 ballots (whichever is greater) and the discrepancy is due to machine error and not administrative or user error, the machine involved in the discrepancy may not be used in another election until it has been examined and tested by a computer software expert in consultation with a voting system vendor and approved by the secretary of state. At least 3 additional precincts must be audited.
NE	None	Other	Not Specified.	A post-election audit is not required by statute, but may be conducted at the discretion of the secretary of state. A minimum of two percent of precincts are randomly selected, and the audit includes one each of federal, statewide and local races.	Secretary of State's Office	Any discrepancies are checked and noted in a report provided to the Secretary of State's office.
NV	SB 123 (2019) Nev. Admin. Code 293.255	Traditional, with pilots of risk-limiting audits in 2020 and all counties conducting risk-limiting audits in 2022	Traditional audits: Before the canvass. Results must be sent to the Secretary of State within 7 working days after the election.	Traditional audits: If county population is greater than 100,000, the audit looks at 2% of the machines. If the county population is less than 100,000, 3% of the machines are audited. Risk-limiting: The secretary of state adopts regulations on procedures and scope	County clerks, with oversight from the Secretary of State. The secretary of state sets regulations for post-election audits, including risk-limiting audits.	Not specified.
NH	None	None	N/A	N/A	N/A	N/A
State	Statute/ Regulation/ Policy	Audit Type	Timing	Scope and Method	Who Conducts The Audit?	What Happens If a Discrepancy is Found?

	Policy					
NJ	N.J. Stat. Ann. §19:61-9	Traditional	Before certification of election. Within a “reasonable period of time after the final vote count.”	At least 2% of election districts. Note: The statutes referenced here are dependent on implementation of new voting systems that produced voter-verifiable paper records. As of May 2018 those machines have not yet been purchased. The current voting system uses paperless DRE machines that produce no auditable record, so post-election audits are currently not being conducted in New Jersey.	Local election officials, with oversight from an independent, professional audit team appointed by the Attorney General.	If a discrepancy is discovered, the audit is expanded to include additional districts or audit units. Criteria to be employed to trigger an expansion of the audit are established before the election.
NM	N.M. Stat. Ann. §1-14-13.2 et seq., N.M. Admin. Code 1.10.23	Traditional, with a tiered system based on the margin of victory	A random sample of precincts is selected by the independent auditor no later than 12 days after the election. The clerks shall report their results to the auditor within ten days of being notified which precincts to audit.	Audit of electronic voter tabulators in randomly selected precincts is conducted for all federal offices, government and statewide elective offices. The number of precincts to be tested depends on the winning margin for each office.	County clerks, with assistance and oversight from an independent auditor hired by the Secretary of State.	If there is a high error rate between the difference of the hand counts and the original vote totals reported by the voting machines, another sample may be selected. If the error rate between the first and the second samples is more than 90 percent, a full recount is ordered.

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NY	N.Y. Election Law § 9-211 (McKinney 2015) 9 N.Y. Comp. Rules & Regs. 6210.18	Traditional	Within 15 days of each general or special election and within 7 days of every primary or village election.	Random selection of 3% of machines	County Board of Elections, with oversight from the State Board of Elections.	If there is an unresolved discrepancy of even a single vote, the manual count is conducted again. An expanded audit is required if discrepancies would alter the vote share by 0.1% or if discrepancies are found in at least 10% of the machines audited. When an expanded audit is required, an additional 5% of machines are audited, then an additional 12% if the discrepancy still exists, and if the discrepancy is still found, a full manual recount.
NC	N.C. Gen. Stat. Ann. §163-182.1	Traditional	Selection of precincts to be audited must take place at the latest 24 hours after polls close. A deadline for the audit is not specified.	Manual count of the paper ballots or paper records of a statewide ballot item in every county; precincts are randomly selected. The size of the sample of each category shall be chosen to produce a statistically significant result and shall be chosen after consultation with a statistician.	County election officials, with oversight from the State Board of Elections, which also selects the random sample.	In case of a discrepancy, the hand count shall control, except where paper ballots have been lost or destroyed or where there is another reasonable basis to conclude that the hand count is not the true count. If the discrepancy between the hand-to-eye count and the mechanical or electronic count is significant, a complete hand-to-eye count shall be conducted.
ND	N.D. Cent. Code 16.1-06-15	Other	Before the canvass	Random testing of the voting system programming for one precinct in each county in the state according to logic and accuracy testing procedures.	County election official	Not specified

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OH	Secretary of State Directive 2017-14	Traditional, with risk-limiting audits recommended	No sooner than 6 business days after the local election board certifies election results, and no later than 21 days after certifying the official results of the election, unless a recount must be conducted. If a recount is conducted, the post-election audit must be completed no later than 14 days after certification of recount results	Audit of at least 3 contests: the “top of the ticket” contest (i.e., President or Governor); at least one other statewide contest to be selected at random by the secretary of state’s office after Election Day; at least one non-statewide candidate contest to be selected by the board of elections. Board of elections determine the “units to be audited,” either by precinct, by polling location or by individual voting machine but are encouraged to audit the smallest unit available to the board. A sufficient number of units must be audited so that the number of votes cast on all selected units equals at least 5% of the total number of votes cast in the county. This includes all categories of ballots.	Local election boards	A county is required to escalate the audit if its accuracy rate is less than 99.5% in a contest with a certified margin that is at least 1% (calculated as a percentage of ballots cast on which the contest appeared), or less than 99.8% in a contest with a certified margin that is less than 1%. Escalation entails drawing a second random sample of at least 5% of votes cast, selected from units that were not audited in the original sample, and auditing the ballots using the same procedures. If, after the second round of auditing, the accuracy rate from the two samples is below 99.5%, the county shall investigate the cause of the discrepancy and report its findings to the Secretary of State’s Office. In such cases, the Secretary of State’s Office may require a 100% hand-count.
OK	Okla. Stat. §26-3-130	Traditional	Timing shall be determined by the secretary of the state election board.	Manual or electronic examination of a limited number of ballots.	County election boards, supervised by the secretary of the state election board.	Procedures shall be determined by the secretary of the state election board.

State	Statute/ Regulation/ Policy	Audit Type	Timing	Scope and Method	Who Conducts The Audit?	What Happens If a Discrepancy is Found?
OR	Or. Rev. Stat. §254.529 §254.535	Traditional, with a tiered system based on the margin of victory, or risk- limiting.	Traditional audits: begin no later than the 21st day after the election and completed by the 30th day after the election. Risk-limiting: before an election contest is certified.	Counties may choose to conduct a traditional hand count post election audit that depends on margin of victory: if margin of victory is less than 1% of the total votes cast, 10% of all precincts are hand counted; if margin of victory is between 1% and 2%, 5% of all precincts; margin of victory 2% or greater, 3% of all precincts are hand counted. Or a risk-limiting audit.	County clerks, with oversight from the Secretary of State.	Traditional audits: If there is a discrepancy of greater than 0.5%, the sample is audited again. If the second audit show a discrepancy of 0.5%, all ballots for that system are audited. Risk-limiting: rules and procedures to be determined by the secretary of state.
PA	Pa. Cons. Stat. tit. 25 §3031.17 §2650	Traditional hand count or electronic	Part of the canvass	Recount of random sample of the lesser of 2% of votes cast in each county, or 2,000 ballots.	County board of elections	Not specified
RI	RI. Stat. § 17-19-37.4	Risk- Limiting	Before certification of results	The state board shall determine what local, statewide and federal contests are subject to a risk- limiting audit. A risk-limiting audit shall begin with a hand tally of the votes in one or more audit units and shall continue to hand tally votes in additional audit units until there is strong statistical evidence that the electoral outcome is correct.	State board of elections in conjunction with local board of elections.	In the event that counting additional audit units does not provide strong statistical evidence that the electoral outcome is correct, the audit shall continue until there has been a full manual tally to determine the correct electoral outcome of the audited contest.

State	Statute/ Regulation/ Policy	Audit Type	Timing	Scope and Method	Who Conducts The Audit?	What Happens If a Discrepancy is Found?
SC	Description of Election Audits in South Carolina	Other	Before the county certifies the election, the county assures that all ballots have been counted, including accepted provisional ballots. A second audit is completed before the state election commission certifies the election.	The audit process compares the tabulated results of the election with the raw data collected in the electronic audit files by each voting machine on a flash card. The State Election Commission has developed a series of computer applications that compare the tabulated returns reports with the raw audit data. If the audit application detects an anomaly it lists it in one or more audit report.	County election officials or staff of the state election commission.	Not specified
SD	None	None	N/A	N/A	N/A	N/A
TN	Tenn. Code Ann. § 2-20-103	Traditional	Begins before 1:00 p.m. on the day after the election.	Automatic audit of at least 1 precinct for small counties and at least 5 precincts for large counties.	County election officials	If after the automatic audit there is a variance of more than 1% between the unofficial election results of the top race and the automatic audit, a hand count of 3% of the precincts is conducted.
TX	Tex. Election Code Ann. §127.201 (Vernon 2015) Election Advisory No. 2012-03	Traditional	Begins within 72 hours after the polls close and completed no later than the 21st day after the election.	Not more than three races in 1% of precincts or three precincts, whichever is greater; does not apply to tabulation of DRE machines.	Local election officials, with oversight from the Secretary of State.	If there are discrepancies in the audit, the election official shall continue the audit until it determines the cause of the discrepancy.

State	Statute/ Regulation/ Policy	Audit Type	Timing	Scope and Method	Who Conducts The Audit?	What Happens If a Discrepancy is Found?
UT	Election Policy Directive from the Office of the Lieutenant Governor, Utah Code Ann. §20A-3-201	Traditional	Before the Canvass	Vote-by-mail counties audit 1% or 1,000 mail ballots, whichever is less. Batches to be audited are randomly selected by the Lt. Governor's Office (LGO). One accessible voting machine (DRE) per 100 deployed in every Utah House District, selected randomly by the LGO, are also audited.	Local election officials, with oversight from the Office of the Lieutenant Governor.	Election officials should ascertain and record the reasons for any differences.
VT	17 Vt. Stat. Ann. §2493, §2581 - §2588	Traditional	Within 30 days of the election.	Determined by Secretary of State, with a mix of electronic and hand count auditing.	Secretary of State	Not specified
VA	Va. Code § 24.2-671.1	Risk-Limiting	Annually, after the election has been certified and the period to initiate a recount has expired. An audit shall have no effect on the election results.	Post-election risk-limiting audit of ballot scanner machines. (Note that risk-limiting audit is not defined, nor is additional information on scope.)	Local board of registrars, with procedures provided by the state department of elections.	The local jurisdiction issues a report, which includes a comparison of the audited election results and the initial tally for each machine audited, and an analysis of any detected discrepancies.

State	Statute/ Regulation/ Policy	Audit Type	Timing	Scope and Method	Who Conducts The Audit?	What Happens If a Discrepancy is Found?
WA	Wash. Rev. Code Ann. §29A.60.185 , §29A.60.170 , Wash. Admin. Code 434-262-105	Traditional, with option of conducted a risk-limiting audit	Before the certification of the election	County auditors choose (at a minimum) one of the following methods to audit duplicated ballots: 1) audit of DREs or ballot marking devices when at least 10 votes have been cast on all devices. Up to 4% of devices are selected by lot. 2) a random check 3) a risk-limiting audit whereby the scope and "risk limit" (the largest statistical probability that an incorrect reported tabulation outcome is not detected) are set by the secretary of state.	County auditors, with oversight from the Secretary of State.	For each audit method, the secretary of state must adopt procedures for expanding the audit to include additional ballots when audit results in a discrepancy, under what circumstances the discrepancy leads to an audit of additional ballots, the method to determine how many additional ballots will be selected, and how to investigate the cause of any discrepancy found during an audit.
WV	W. Va. Code, §3-4A-28	Traditional	During the canvass, before certification	At least 3% of precincts, chosen at random.	Board of Canvassers	If there is a discrepancy of more than 1% or that would result in a different outcome, it is immediately disclosed to the public and a full manual recount is ordered.

State	Statute/ Regulation/ Policy	Audit Type	Timing	Scope and Method	Who Conducts The Audit?	What Happens If a Discrepancy is Found?
WI	Wis. Stat. Ann. §7.08(6) Wisconsin Elections Commission 2018 Post- Election Voting Equipment Audit	Traditional	No later than 2 weeks after certification of results.	At least 5 percent of statewide reporting units (a minimum of 183 total reporting units). No more than two reporting units will be chosen per municipality, and municipalities selected as part of the audit will be chosen randomly. At least one audit will be conducted in each of Wisconsin's 72 counties. Reporting units will be selected to include a sample from each piece of voting equipment that records and tabulates votes.	Local election officials, with oversight from the Wisconsin Elections Commission (WEC).	Discrepancies are reported to the WEC. If the discrepancy cannot be reasonably explained, WEC staff will request that the voting equipment manufacturer investigate and explain the reasons for differences between the machine tally and the paper record tally. Should the vendor fail to provide a sufficient written explanation, including recommendations for preventing future occurrences, within 30 days of notification, WEC staff will suspend approval of the affected voting system in Wisconsin.
WY	W.S. 22-11- 104, Wyo. Admin. Rules Secretary of State Election Procedures Chapter 25	Other	Within 30 days of an election	The pre-election logic and accuracy testing is repeated after the election. A random audit of ballots is conducted by processing the pre-audited group of test ballots on 5% of the automated tabulating machines for that county.	County election officials	If a voting machine fails the post election audit test, the county clerk notifies the secretary of state in writing of the audit problem.

References

1. "Post-Election Audits" [<https://www.ncsl.org/research/elections-and-campaigns/post-election-audits635926066.aspx>]
2. State of Michigan. 2020. Post-Election Audit Checklist. retrieved from https://www.michigan.gov/documents/sos/Post_Election_Audit_Checklist_418481_7.pdf. on August 27, 2020.