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## IPA Correspondence

**To:** All IPA Firms  
**From:** Auditor of State's Center for Audit Excellence  
**Subject:** County Board of Election Procedures  
**Date:** May 18, 2026

At the request of the Secretary of State (SOS) office, audit testing should **not** be conducted prior to the primary election or during the 21-day post-primary wrap-up period. As a result, audit testing should **not** be scheduled to be performed before May 26, 2026. This timeline should still provide sufficient time to complete all required procedures, including for counties issuing an ACFR.

If circumstances require testing to occur earlier, you **must** coordinate directly with your County Board of Elections (BOE) to arrange a convenient time for the Board of Elections after the primary election.

Additionally, auditors are required to provide a minimum of two weeks' advance notice to the applicable Board of Elections prior to any on-site visit. This notice **must** include the planned visit dates and the names of all audit personnel who will be performing the procedures. The same information **must** also be sent via email to Jonathan Gormley, Director of Regional Operations for the SOS at [jgormley@ohiosos.gov](mailto:jgormley@ohiosos.gov). He will coordinate with regional liaisons, who will in turn communicate with the Boards of Elections to help ensure a smooth testing process. Please bring an ID or business card when reporting on site, as it will be required for access by Board of Elections personnel.

Please address the attached steps regarding the Board of Elections during your County audit for the year ended December 31, 2025. If a step is not applicable, please document reasons why. If you obtain versions of policies and procedures, maintain a copy in your Permanent file. Where the Board of Elections lacks a written policy, does not follow a (SOS) Directive, or a sufficiently detailed narrative, obtain / prepare a narrative, whichever method is more effective, explaining the processes in the audit procedures below.

The Ohio Election Official Manual contains chapters consisting of the current permanent consolidated SOS Directives. The Board of Elections must follow Ohio law as well as any rules, directives, or advisories issued by the Secretary of State and must issue policies, and instructions consistent with those publications. While these procedures are for the audit year ended December 31, 2025, some of the SOS Directives have recently been updated and it is acceptable if the Boards of Elections are following the most recent Directive issued by the SOS. Auditors should request the Board of Election's 2025 **redacted** Election Administration Plan (EAP), as well as any 2025 policies, however auditors may accept the most recently updated redacted EAP and policies.

Document the date and person(s) you inquired with and provide as much detail as possible. Auditors should discuss with management, as well as any other applicable personnel with direct knowledge of the specific Board of Elections (BOE) processes, procedures, and controls in place. **A walkthrough of these policies and procedures is not required.**

Any questions or findings as a result of these procedures should be communicated to Rich Cunningham [rlcunningham@ohioauditor.gov](mailto:rlcunningham@ohioauditor.gov) or Melissa Reed [mlreed@ohioauditor.gov](mailto:mlreed@ohioauditor.gov) with the Center for Audit Excellence.

## County Board of Elections Procedures

### December 31, 2025 Audits

#### Procedures:

The following procedures include mandatory requirements that each BOE must follow. The failure to comply with a requirement described in one of these procedures could result in a management letter comment.

1. Each BOE is required to submit an Election Administration Plan covering certain subjects to the SOS office 75 days before each presidential primary and 120 days before each general election in even-numbered years. Request to review the 2025 redacted EAP, or if unavailable, most recently updated EAP. Ensure the required minimum sections are included: (SOS Directive 2025-34, section 2.09, pgs. 46-47)
  - a. Precinct Election Official Recruitment, Training, and Accountability,
  - b. Resource Allocation,
  - c. Pre-Election Day and Election Day Communication Plan,
  - d. Materials
  - e. Contingencies and Continuity Planning,
  - f. Security,
  - g. Voter Registration,
  - h. Absentee Ballots,
  - i. Polling Locations and Accessibility,
  - j. Ballot Preparation,
  - k. Pre-Election Testing,
  - l. Reconciliation and Audits,
  - m. Master Calendar.
  
2. Review the 2025 redacted EAP, or if unavailable, most recently updated EAP, for the following required policy:
  - a. Each Board of Elections is required to adopt a policy regarding the overall security of the office and must consider, at minimum, the following (SOS Directive 2025-35, section 3.02, pg. 2):
    - i. Preventing unauthorized access to the office:
    - ii. Registering and monitoring visitors
    - iii. Restricting access to areas housing voting equipment, election materials, voter registration servers, networks, and computer.
    - iv. Process to ensure security rules are followed

- v. Process for reporting violation of security policies
  - vi. Review security policies and procedures every six months to ensure they are current and being followed
3. Inquire and scan the Board of Elections expenditure reports from the County Auditor to determine if:
- a. Voting equipment (i.e., voting machines, marking devices, electronic pollbooks, and automatic tabulating equipment) was acquired during the audit period
    - i. If so, inquire and document the process for acquiring the equipment and ensure the method followed was in accordance with Ohio law, for example, ORC Sections 3506.03, 3506.04, 3506.05, 307.86, 125.04, H. B. 45 134<sup>th</sup> General Assembly, Section 285.12, or Am. Sub. S. B. No. 135 132<sup>nd</sup> General Assembly, Section 5, as applicable.
  - b. Necessary ballot box, official ballots, cards of instructions, registration forms, pollbooks or poll lists, tally sheets, forms on which to make summary statements, writing implements, paper, and all other supplies necessary for casting and counting the ballots and recording the results of the voting at the polling place, a large map of each appropriate precinct, any materials, postings, or instructions required to comply with law, and any flags as required by R.C. 3501.30. Any supplies, other than official ballots and as required in ORC 3501.301 of the Revised Code, were acquired in excess of \$25,000 during the audit period. (SOS Directive 2025-34, section 2.07, pg. 39)
    - i. If so, ensure the contract was awarded to the lowest and best bid after advertising once in a newspaper of general circulation or mailing notice to responsible suppliers within Ohio in accordance with ORC 3501.301 or
    - ii. If the Board of Elections entered into an agreement with the Secretary of State for bulk purchases in accordance with ORC 3501.302 or
    - iii. If the Board of Elections purchased supplies through the department of administrative services under ORC 125.04(B)(3).
  - c. A contract for the printing of ballots in excess of \$25,000 was entered into during the audit period. (See SOS Directive 2025-37, section 5.07, pgs. 20-21)

- i. If so, ensure a notice was published once in a newspaper of general circulation in the county during the 15-day proposal period in accordance with ORC 3505.13.
- ii. Ensure the contract was awarded to most qualified responsible proposer that meets the minimum standards established by the secretary of state (See OAC 111:3-10).

4. Inquire if the following IT and security requirements were followed, as applicable:

- a. The board must inventory all of its voting equipment and maintain a list of each item of equipment and its corresponding serial number. Additionally, for each piece of equipment, the board must retain the following: (See SOS Directive 2025-35, section 3.02, pg. 3)
  1. Invoice, purchase order, or other documentation of the purchase of the equipment;
  2. Chain of Custody Log for at least two years following every election;
  3. Record of the equipment's usage (i.e., the date and location of use and the individual(s) using the equipment);
  4. A report of any damage to or unauthorized handling of the equipment;
  5. Any repair history (when, where, by whom, for what purpose, and the outcome) and documentation of the repair.

The inventory list must be maintained and reviewed on a regular basis by the board's director and deputy director.

- b. Directors and deputy directors shall regularly monitor the access logs maintained by their election management systems voting system servers, voter registration servers, computers, firewall, and networking devices. (See SOS Directive 2025-35, section 3.02 pgs. 8-9)
  1. These logs must be stored, where possible, on a dedicated system to ensure that the logs can be securely maintained. All access logs and events collected must be kept for 90 days. The Ahead SIEM is a dedicated system and keeps logs for over 90 days. Electronic logs must not be disabled. Inquire if system has been disabled.
- c. Before providing to any third party access to any network or component of the election system within the board's offices or at a satellite location,

written documentation defining the following shall be executed: (See SOS Directive 2025-35, section 3.02 pg. 9)

1. the scope of work and authorization for access to any network or component of the election system within the board offices or at a satellite location;
  2. relevant terms, including the name of a responsible manager at the third party organization;
  3. the timeframe, with starting and ending dates and times, if applicable, for access.
- d. Each board of elections must provide the following training (See SOS Directive 2025-35, section 3.04, pgs. 12-13):
1. Each board member and employee must complete security awareness training annually. The Ohio Secretary of State provides cybersecurity training to 66 of the 88 Ohio County Board of Elections. (See attached list)

Only inquire for counties not on this list if security awareness training was provided.

2. The BOE must also train its staff on the board's physical security practices and policies, including the use of MARCs radios during election periods. Requirements for securing the board of elections' office, voting equipment, and ballots are outlined in Chapter 3, Section 3.02), of the Ohio Election Official Manual. Each board must review these requirements and ensure that its practices meet or exceed the requirements set forth in the Election Official Manual. (SOS Directive 2025-35, section 3.02 pgs. 1-9 and Directive 2025-34, section 2.05 pgs. 28-29)

**Procedures Related to Controls:**

The following procedures include requirements that are not required to be adopted in an EAP or policy. The failure of the BOE to ensure that its operations are conducted in accordance with the requirements described in one of these procedures could result in a management letter control deficiency recommendation. (Important note: If a BOE is clearly following a SOS Directive or Ohio law, a control deficiency recommendation would not be appropriate. Additionally, none of the following are legally required to be adopted by the BOE in an EAP or policy, and the failure to adopt will never result in a noncompliance comment.)

1. Review the EAP, and if not already addressed in the EAP, inquire if the following procedures are documented in a written policy or if a Directive or Ohio law was followed:
  - a. General daily accounting and purchasing procedures
  - b. Election day activity
    - i. Inquire if the following are documented in a written policy or if a Directive or Ohio law was followed and review to determine each are included:
      - a. Assignment of personnel for various duties
      - b. Process of delivering equipment and supplies to polling locations (SOS Directive 2025-41, section 9.03, pgs. 3-5)
      - c. Set up (SOS Directive 2025-38, section 6.03, pg. 28)
      - d. Various operating situations throughout the day
      - e. Closing the polls (SOS Directive 2025-41, section 9.11, pgs. 29-32)
      - f. Secure return of ballots, equipment and supplies (SOS Directive 2025-41, section 9.11, pg. 32)
  - c. Ballot stock
    - i. Inquire if the following are documented in a written policy or if a Directive or Ohio law was followed and review to determine each are included:
      - a. Security and Proper Storage (SOS Directive 2025-35, section 3.02, pg. 4)
      - b. Controls over inventory (SOS Directive 2025-35, section 3.02, pgs. 4-5)
        - i. The board must inventory all ballots by implementing the following procedures:
          1. If optical scan ballots are printed by an outside source, the board must maintain a list of the ballot styles and the number of ballots for each style that are delivered to the board by the printer. The board must document any discrepancy between what was ordered and what was received and the steps taken to rectify the discrepancy. The board must also maintain a list of the sequence numbers of the ballots received, the number and sequence number range of the ballots that will be provided to each

precinct, and number and sequence number range of the ballots for absentee and provisional voting. The board must document the disposition of each ballot (i.e., voted, unvoted, or spoiled).

2. If optical scan ballots are printed in house via a “ballots on demand” (BOD) printer, the board must document the use of each sheet of blank ballot stock.

- i. Does each ballot printed in a “ballots on demand system”<sup>1</sup> include a tracking number?  
(See ORC 3506.20(A))

A Chain of Custody Log must be used to document the delivery of optical scan ballots to each precinct.

- c. Disposition of excess inventory after election pursuant to ORC 3505.31.

2. If a written policy exists, other than the EAP, for any of the items above, request a copy.
  - a. Maintain a copy of the written policy and / or narrative in the permanent file (P-file)
  - b. Review the written policy and / or detailed narrative for any control deficiencies.

**Resources:**

The 2025 Election Official Manual is attached since it is no longer available on the Secretary of State website. The additional documents can be accessed by copying and pasting the web addresses into your internet browser:

- Secretary of State Current Directives, Advisories & Memos:  
<https://www.ohiosos.gov/elections/elections-officials/rules/>
- Secretary of State 2022 and prior Archived Directives:  
<https://www.ohiosos.gov/elections/elections-administration/directives#directives-archive>
- Secretary of State Retention Chart for Boards of Elections:  
<https://www.ohiosos.gov/assets/elections-administration-retention-schedule.pdf>

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<sup>1</sup> “Ballots on demand voting system” means a system that utilizes ballots printed as needed by election officials at the board of elections for distribution to electors, either in person or by mail.