



# OAG

Office of the Auditor General

## Report Summary

### *Performance Audit*

### *Bureau of Elections (BOE)*

### *Department of State*

**Report Number:**  
**231-0235-19**

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BOE was established to assist with the administration of the Secretary of State's election-related duties and responsibilities. BOE maintains the State's Qualified Voter File (QVF), which is the complete list of 7.5 million registered electors in Michigan. BOE offers guidance and develops and provides training to the 1,608 county, city, and township clerks and 1,979 other local election officials who independently administer elections under their jurisdiction. BOE also administers the State's campaign finance, lobbyist, and casino disclosure laws, which help to ensure the transparency of the State's election process. As of the end of fiscal year 2018, BOE expended \$24.6 million and had 35 employees.

Audit Objective			Conclusion
Objective #1: To assess the sufficiency of BOE's efforts to maintain the integrity of QVF.			Sufficient
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
Improved control procedures will help decrease the risk of ineligible electors voting in Michigan ( <a href="#">Finding #1</a> ).		X	Agrees

Audit Objective			Conclusion
Objective #2: To assess the effectiveness of selected application access controls over the QVF Refresh System (QVF Refresh).			Moderately effective
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
BOE's lack of adherence to established policies enabled an unauthorized user to access QVF Refresh ( <a href="#">Finding #2</a> ).	X		Agrees

<b>Audit Objective</b>			<b>Conclusion</b>
Objective #3: To assess the sufficiency of BOE's efforts to establish and provide training to county, city, and township officials who are responsible for conducting elections.			Sufficient
<b>Findings Related to This Audit Objective</b>	<b>Material Condition</b>	<b>Reportable Condition</b>	<b>Agency Preliminary Response</b>
Election officials had not completed the required training to obtain or retain accreditation in 14% of counties, 14% of cities, and 23% of townships ( <u>Finding #3</u> ).		X	Agrees
<b>Supplemental Information Related to This Audit Objective</b>			
Counties, Cities, and Townships in Michigan Without a Fully Accredited Election Official			

<b>Audit Objective</b>			<b>Conclusion</b>
Objective #4: To assess the sufficiency of BOE's efforts to comply with the requirements of the Campaign Finance Act (CFA); the Lobbyists, Lobbying Agents, and Lobbying Activities Act (LLALAA); and the Casino Interest Registration Act (CIRA).			Sufficient, with exceptions
<b>Findings Related to This Audit Objective</b>	<b>Material Condition</b>	<b>Reportable Condition</b>	<b>Agency Preliminary Response</b>
BOE's review was not timely for 79%, 42%, and 67% of the campaign statements, lobby reports, and campaign finance complaints, respectively, that we selected for audit ( <u>Finding #4</u> ).		X	Agrees

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