



**Audit of
Election Commission Voter
Registration Process**

MARTIN MATSON
City Comptroller

City of Milwaukee, Wisconsin

May 2019

Table of Contents

Transmittal Letter	1
Report Summary and Highlights	2
I. Background	2
II. Scope, Objectives, and Methodology	3
III. Organization and Fiscal Impact	4
IV. Audit Conclusions and Recommendations	6
A. Documentation of Election Day Proof of Residence	6
<u>Recommendation 1</u> : Provide remedial training to ensure that proof of residence is properly documented	8
B. Policies and Procedures	8
<u>Recommendation 2</u> : Document and update formal procedures.	9
V. Response from the City of Milwaukee Election Commission	10
VI. Comptroller’s Acknowledgment of Receipt	12

Martin Matson
Comptroller

Aycha Sawa, CPA, CIA
Deputy Comptroller



Office of the Comptroller

Toni Biscobing
Special Deputy Comptroller

Rocklan Wruck, CPA
Special Deputy Comptroller

June 19, 2019

Honorable Tom Barrett, Mayor
The Members of the Common Council
City of Milwaukee
Milwaukee, WI 53202

Dear Mayor and Council Members:

The attached report summarizes the results of the Audit of Election Commission Voter Registration Process. The scope of the audit included the processes and controls utilized by the City of Milwaukee Election Commission (Election Commission) for voter registration activities.

The primary audit objective was to:

- Determine whether the Election Commission has effective and adequate internal controls in place to ensure only eligible persons are registered to vote, in accordance with applicable state and federal regulations.

The audit concluded that the controls in place over the Election Commission's voter registration process are adequately designed and operating effectively. The audit found that no ineligible persons were permitted to vote. However, several identified controls would benefit from enhancements to ensure operational effectiveness and to eliminate the related exposure to risk. This report includes two recommendations to address these issues.

Audit findings are discussed in the Audit Conclusions and Recommendations section of this report, and are followed by management's response.

Appreciation is expressed for the cooperation extended to the auditors by the personnel of the Election Commission.

Sincerely,

Aycha Sawa, CPA, CIA
Deputy Comptroller

AS/kp/rk



OBJECTIVE(S)

The objective of the audit was to determine whether the Election Commission has effective and adequate internal controls in place to ensure only eligible persons are registered to vote, in accordance with applicable state and federal regulations

BACKGROUND

All aspects of public elections for the City of Milwaukee are managed by the City of Milwaukee Election Commission (Election Commission). The Election Commission maintains a voter registration database of approximately 320,000 registered voters and operates over 190 polling locations, which are staffed by 1,200 to 2,500 election workers.

Additionally, the Election Commission operates a comprehensive website where residents can locate information about their polling place, elected representatives, instructions for voter registration and absentee voting, and requirements for voter eligibility.

Wisconsin law requires every qualified voter to maintain a current voter registration before voting in an election. Also, as of April 4, 2014, Wisconsin Act 182 requires that all voters, regardless of when or how they registered, provide a document establishing their proof of residence as part of the voter registration application. The City of Milwaukee provides five (5) options for voters to complete and update their voter registration (see Figure 1).

AUDIT REPORT HIGHLIGHTS

Audit of Election Commission Voter Registration Process

OVERVIEW

The audit concluded that the current controls in place over the Election Commission's voter registration process are adequately designed and operating effectively. The audit determined that no ineligible persons were permitted to vote. However, some identified controls would benefit from enhancements to ensure operational effectiveness and to eliminate the related exposure to risk.

This report includes two recommendations to address these issues.

RECOMMENDATION SUMMARY

1. Ensure that proof of residence is properly documented.

- 50 Election Day voter registration applications from five polling sites, completed during the August 14, 2018 Partisan Primary, were reviewed for completeness and accuracy.
- Audit testing indicated that Proof of Residence (POR) was not consistently documented for one out of five wards reviewed.
- The auditor observed that while POR was being consistently obtained from registering voters at this site, the POR was simply not documented correctly for three applications. Thus, the recommendation addresses documentation of POR and does not suggest non-compliance with POR requirements

2. Document and update formal procedures.

- Audit procedures were designed to confirm that the Election Commission has documented implemented comprehensive procedures for the voter registration process.
- Audit testing indicated that although Election Commission has documented policies and procedures governing Election Day processes for Election Inspectors, they require updating.

AUDIT CONCLUSION AND RECOMMENDATIONS

Audit Findings are discussed in the Audit Conclusions and Recommendations section of this report, and are followed by management's response.

I. Background

All aspects of public elections for the City of Milwaukee are managed by the City of Milwaukee Election Commission (Election Commission). The Election Commission maintains a voter registration database of approximately 320,000 registered voters and operates over 190 polling locations¹, which are staffed by 1,200 to 2,500 election workers. Additionally, the Election Commission operates a comprehensive website where residents can locate information about their polling place, elected representatives, instructions for voter registration and absentee voting, and requirements for voter eligibility.

Wisconsin law requires every qualified voter to maintain a current voter registration before voting in an election². Therefore, a voter registration application must be completed if a voter is a new Wisconsin voter, a name or address change has occurred since the voter last registered to vote, or if a voter has not voted in the past four (4) years. Additionally, as of April 4, 2014, Wisconsin Act 182 requires that all voters, regardless of when or how they register to vote, provide a document establishing their proof of residence as part of the voter registration application. This requirement applies to all electors who are not military or permanent overseas voters. The City of Milwaukee provides the following five (5) opportunities for voters to complete and update their voter registration (See Figure 1):

¹ 2018 Department of Administration Budget and Management Division – Proposed Plan and Executive Budget Summary, p. 68-69

² City of Milwaukee, Election Commission – Voting Information, <https://city.milwaukee.gov/vote#.W2IG4-SWy70>.

Figure 1. Options to Complete and Update Voter Registration



The Election Commission recruits and retains a pool of poll workers to assist with elections. On Election Day, each polling location requires sufficient staffing to check-in registered voters, conduct Election Day registration, monitor voting machine activities, and to fulfill other duties, as necessary. Polling locations are managed by a Chief Inspector to ensure compliance with election law.³

II. Scope, Objectives, and Methodology

Scope and Objectives

The audit examined the processes and controls utilized by the Election Commission for voter registration activities. The scope of the audit included current voter registration practices, as performed during 2018 elections, year to date. The audit focused on policy and procedures, performance of voter registration, and training. The primary objective of the audit was to:

- Determine whether the Election Commission has effective and adequate internal controls in place to ensure only eligible persons are registered to vote, in accordance with applicable state and federal regulations.

³ 2018 Proposed Plan and Executive Budget Summary, p. 68-69

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. Internal Audit believes that the evidence obtained provides a reasonable basis for the audit's findings and conclusions based on the audit objectives.

Methodology

The audit's methodology included developing an understanding of processes and controls for registering Milwaukee residents to vote. The audit procedures, which were developed to evaluate the processes and controls necessary to meet the audit's objectives, included process walk-throughs, inspection of relevant supporting documentation, and detailed tests of controls.

Procedures and tests were conducted that:

- Reviewed internal policies, procedures, and guidelines;
- Observed polling site, Election Day voter registration processes;
- Reviewed voter registration processes performed at the Election Commission office at City Hall;
- Tested Election Day Registrations for completion of required voter registration steps; and
- Tested training of new Election Inspectors.

III. Organization and Fiscal Impact

The mission of the City of Milwaukee Election Commission (Election Commission) is to ensure elections comply with applicable laws and are administered with the highest level of professional standards, accountability, security and integrity; encourage voter participation; and build public confidence in the electoral process.



Democracy, “...that government of the people, by the people, for the people...”⁴

The Election Commission has established the following community goals and objectives to help conduct fair, accurate, and transparent elections.

- Support registration of all eligible City of Milwaukee voters by disseminating accurate and productive information on the voter registration process.
- Maintain an accurate database of registered voters by promptly removing deceased or otherwise ineligible voters, while maintaining accurate records for eligible voters.
- Promptly respond to requests for absentee ballots and efficiently administer in-person “early” absentee voting.
- Provide Americans with Disabilities Act of 1990 accessible, neighborhood-based voting sites.
- Maintain trained election workers, including bilingual election workers to ease language barriers at voting sites.
- Effectively address voter’s observations and concerns.
- Maintain voting equipment that is properly and accurately programmed, reliable, and user-friendly to voters.
- Process timely and accurate election results to the public.

To this end, the Election Commission utilizes neighborhood based voting to encourage accessible elections for City residents – using data gathered from voters and community members regarding the location and appropriateness of voting sites to make adjustments where necessary.

⁴ Lincoln, Abraham. “The Gettysburg Address.” 1863. *The Story of Abraham Lincoln*, The National Archives, 10 Jan. 2017, www.nationalarchives.gov/abraham-lincoln

IV. Audit Conclusions and Recommendations

The audit assessed the adequacy and effectiveness of the controls in place over the Election Commission voter registration process. These internal controls provide management with assurance that processes are performed consistently and comply with applicable statute, policy and procedures, and best practices.

The audit concluded that most of the controls put in place over the Election Commission's voter registration process are adequately designed and operating effectively to ensure only eligible persons are permitted to vote. However, some identified controls require enhancements to ensure operational effectiveness and to eliminate the related exposure to risk.

This audit report identifies two recommendations to address these issues.

1. Ensure that proof of residence is properly documented.
2. Document and update formal procedures.

Additional details regarding the recommendations for improvement are provided in the remaining sections of this report.

A. Documentation of Election Day Proof of Residence

Wisconsin law requires every qualified voter to maintain a current voter registration before voting in an election. Therefore, a voter registration application must be completed if a voter is a new Wisconsin voter, a name or address change has occurred since the voter last registered to vote, or if a voter has not voted in the past four (4) years. 2013 Wisconsin Act 182 went into effect on April 4, 2014. Act 182 requires that all voters provide a document establishing their POR as part of the voter registration application. Any person registering to vote on Election Day must provide proof of residence (POR) documentation.

This requirement is documented in the Election Commission Election Inspector Manual. The manual states that Election Inspectors serving as Registrars on Election Day are required to record the type of POR presented, the issuing entity, along with the identifying number, if any, associated with the document on the voter registration application form (see Figure 2).

Figure 2. Voter Registration Application – Proof of Residence Documentation

11	Elector Signature		Today's Date		Proof of Residence Type (Official use only)		Proof of Residence Issuing Entity (Official use only)	
	X		/ /		Proof of Residence # (Official Use Only)		Election Day Voter # (Official Use Only)	
Falsification of information on this form is punishable under Wisconsin law as a Class I felony.								
12	Assistant Signature:			Assistant Address:				
	Official's Signature:			Date Complete & POR Received		SRDs printed name and SRD#:		
/ /			/ /					
Ward	Rep. District	Alder	City	County	Ct. of Ann.	Assembly	St. Senate	Congress

Audit procedures were designed to confirm that the required steps of the voter registration process were performed. Fifty Election Day voter registration applications from five polling sites, completed during the August 14, 2018 Partisan Primary, were reviewed for completeness and accuracy. Audit testing indicated that POR was not consistently documented for one out of five wards reviewed. Specifically, when documenting POR for three voter registration applications, the ward registrars circled multiple POR types, none at all, or omitted the issuing entity and identifying number.

It should be noted that voter registration processes were observed, in-person by Internal Audit at the applicable polling site. The auditor observed that while POR was being consistently obtained from registering voters at this site, the POR was simply not documented correctly for three applications. Thus, the following recommendation addresses documentation of POR and does not suggest non-compliance with POR requirements.

Recommendation 1: Ensure that proof of residence is properly documented.

Management should ensure that election inspectors properly document proof of residence by providing remedial training for returning election inspectors prior to the November 3, 2020 General Election

B. Policy and Procedures

In accordance with best practice, including the 2013 COSO Framework – Principle 12, Management should implement control activities through policies that establish what is expected and through procedures that put policies into action.

Policies and procedures promote consistency, define expectations, serve as a training tool, and provide continuity of operations. Written policies and procedures should be developed and enforced for all department operations; made accessible and communicated to all personnel; and reviewed and updated, as needed.

Audit procedures were designed to confirm that the Election Commission has documented and implemented comprehensive procedures for the voter registration process. Audit testing indicated that although policies and procedures governing Election Day processes for Election Inspectors have been documented, they require updating.

In June 30, 2016, the Government Accountability Board (GAB) was eradicated and replaced with Wisconsin Elections Commission (WEC). As a result, the name of all official election forms was amended to reflect this change. For example, the Wisconsin Voter Registration Application form, formerly titled “GAB-131,” became form “EL-131.” However, Election Commission procedures still reference “GAB” forms.

Specifically, the following procedures require updating:

- Election Commission Election Inspector Manual
- Election Commission Chief Inspector Manual

Additionally, although administrative tasks relevant to voter registration (such as clearing registration list alerts) have been documented, the existing job aid simply describes required tasks, but does not contain sufficient detail to function as a step-by-step procedure for performing critical functions.

Recommendation 2: Document and update formal procedures.

Management should expand existing job aids to document all steps necessary to perform critical functions and update procedures to ensure references to the Wisconsin Elections Commission and applicable forms are accurate.



Election Commission

Commissioners
Stephanie Findley, Chair
Carmen C. Cabrera
Robert F. Spindell, Jr.

Executive Director
Neil V. Albrecht

June 12, 2019

Mr. Martin Matson
City Comptroller
City Hall, 200 East Wells Street
Milwaukee, WI 53202

Dear Mr. Matson:

I am in receipt of the Audit Division's "Audit of Election Commission Voter Registration Process," dated May 2019. As always, we appreciate the insights of your auditing staff and are pleased that "the audit found that no ineligible persons were permitted to vote."

This report offers two recommendations related to the Election Commission's role in administering this important process. My response to the recommendations follow.

Recommendation 1: Ensure that proof of residence is properly documented.

Management should ensure that election inspectors properly document proof of residence by providing remedial training for returning election inspectors prior to the **November 3, 2020 General Election.**

It is important to note that the voter registration process is the most complex task completed by Election Inspectors. Given the importance of complete accuracy throughout this process to the integrity of the election, it is also the area that the Election Commission staff have and will continue to dedicate the greatest amount of time and resources to training and supporting the Election Day workers.

The Election Commission trains Election Inspectors through two opportunities:

- Training Chief Inspectors prior to each election and requiring the Chief Inspectors, as onsite supervisors, to share relevant information with the Election Inspectors. The curriculum for Chief training is often based on identified shortfalls in the management of a voting site on Election Day. The voter registration process is the most frequently discussed topic in these training sessions and will continue as a priority topic for future trainings.



- Election Inspectors are trained on a biannual basis, during the summer preceding a General Election. The next scheduled Election Inspector training will occur in summer 2020 and remedial training related to proof of residence during registration will remain a priority topic for training classes.

Recommendation 2: Document and update formal procedures.

Management should expand existing job aids to document all steps necessary to perform critical functions and update procedures to ensure references to the Wisconsin Elections Commission and applicable forms are accurate.

There are numerous job aids provided to Election Inspectors to assist with the voter registration process. These aids include a training manual with step-by-step instructions, an abbreviated single-page of instructions, as well as a flow chart for use at the registration table, color samples of completed registration forms, and expanded lists of proof of residence documents that can or cannot be accepted. Rather than expand the list of job aids, it may be more productive for the Election Commission to evaluate existing job aids and identify where enhancements could occur.

Reasonable and timely updates to forms and training materials will continue to occur.

Thank you again for identifying voter registration as an audit opportunity and we look forward to working with you and your staff in the future.

Sincerely,



Neil Albrecht
Executive Director

Martin Matson
Comptroller

Aycha Sawa, CPA, CIA
Deputy Comptroller



Office of the Comptroller

Toni Biscobing
Special Deputy Comptroller

Rocklan Wruck, CPA
Special Deputy Comptroller

June 19, 2019

Honorable Tom Barrett, Mayor
The Members of the Common Council
City of Milwaukee
Milwaukee, WI 53202

Dear Mayor and Council Members:

With this letter, the Office of the City Comptroller acknowledges receipt of the preceding report, which communicates the results of the Audit of the Election Commission Voter Registration Process. I have read the report and support its conclusions. Implementation of the stated recommendations will help improve City processes.

As the City Comptroller, I was not involved in any portion of the work conducted in connection with the audit. At all times, the Internal Audit Division worked autonomously in order to maintain the integrity, objectivity, and independence of the audit, both in fact and in appearance.

Sincerely,

Martin Matson,
Comptroller