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NEWS RELEASE

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FOR RELEASE

October 12, 2022

Auditor of State Rob Sand today released a report on a review of the use of Help America Vote Act funds and the authorized pay rates for temporary Precinct Election Officials (PEOs) during the Primary Election held June 2, 2020, and the General Election held November 3, 2020, at selected counties. The review was conducted as a result of concerns regarding the propriety of the hourly rates paid and the number of hours recorded for temporary PEOs working in Scott County, Iowa. The review was conducted in cooperation with the Iowa Secretary of State's Office (SOS).

Sand reported the review of wages and mileage reimbursements issued to temporary PEOs during the 2020 elections identified the following concerns. Of the sixteen counties reviewed:

- Seven counties paid an hourly rate in excess of that approved by that county's Board of Supervisors (Board) or included additional unauthorized pay, such as hazard pay, resulting in unauthorized payments totaling \$37,353.53.
- Five counties were unable to provide documentation including Board approval for the pay rates to be used for the 2020 Primary Election, the 2020 General Election, or both in accordance with section 49.20 of the *Code of Iowa*.
- Eight counties had discrepancies in the number of hours paid and/or the number of miles reimbursed for multiple temporary PEOs.

Sand also reported no instances of non-compliance with HAVA requirements were identified for any of the counties tested.

Sand recommended implementation of procedures at the county level to ensure pay rates are properly approved in accordance with the *Code of Iowa*, sufficient supporting documentation is maintained, and all payments to temporary PEOs are accurately calculated and properly distributed. Sand also recommended the Secretary of State's Office implement procedures to periodically review the establishment of the pay rates used by the County Auditor's Offices for temporary PEOs during elections.

Copies of this report have been filed with the Board of Supervisors and County Auditor for each county selected for testing. A copy of the report is available for review on the Auditor of State's web site at [Special Investigation Reports](#).

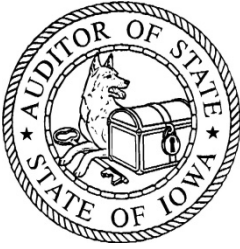
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**REPORT ON A REVIEW OF THE
USE OF HELP AMERICA VOTE ACT FUNDS
ADMINISTERED BY THE SECRETARY OF STATE
AND
AUTHORIZED PAY RATES FOR TEMPORARY PRECINCT ELECTION OFFICIALS
ADMINISTERED BY SELECTED COUNTIES

FOR THE
PRIMARY AND GENERAL ELECTIONS HELD IN 2020**

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Auditor of State's Report

To Paul Pate, Iowa Secretary of State:

As a result of concerns regarding the propriety of certain Help America Vote Act (HAVA) expenditures and compliance with section 49.20 of the *Code of Iowa (Code)* during the 2020 elections and in accordance with section 11.24(3), we reviewed the use of HAVA funds and the pay rates approved for temporary Precinct Election Officials (PEOs) during the Primary Election held June 2, 2020, and the General Election held November 3, 2020. We have applied certain tests and procedures to selected financial transactions of selected counties and reviewed the election procedures in place during the 2020 elections. In conducting our review, we performed the following procedures:

- (1) Interviewed Secretary of State (SOS) personnel and reviewed relevant guidance available from the U.S. Election Assistance Commission to obtain an understanding of the requirements of the *Code of Iowa* and HAVA.
- (2) Obtained and reviewed relevant supporting documentation from SOS regarding concerns identified at the Scott County Auditor's Office to identify potential risk areas regarding compliance with HAVA and *Code* requirements.
- (3) Examined the payments issued to temporary PEOs by the Scott County Auditor's Office to determine whether the pay and mileage rates used for the calculation of wages for temporary PEOs were properly approved, the hourly wages and mileage reimbursements were properly calculated, and the payments recorded in the County's accounting system agreed with and were supported by adequate documentation.
- (4) Selected a judgmental sample of counties statewide to obtain an understanding of the processes used to pay temporary PEOs and determine compliance with HAVA and *Code of Iowa* requirements.
- (5) Interviewed County officials and personnel from each of the selected counties to obtain an understanding of the process followed by each county for the payment of wages and mileage reimbursements to temporary PEOs.
- (6) Obtained and examined supporting documentation from each of the selected counties, including, but not limited to, Board of Supervisors' Resolutions, Board of Supervisors' meeting minutes, payroll registers, accounts payable journals, and timesheets, to determine whether the pay and mileage rates used for the calculation of wages for temporary PEOs were properly approved, the hourly wages and mileage reimbursements were properly calculated, and the payments recorded in each County's accounting system reconciled to and were supported by adequate documentation.
- (7) Obtained and reviewed information regarding use of HAVA funds from each county reviewed, including Scott County.

As a result of the procedures performed, we identified instances of non-compliance with section 49.20 of the *Code of Iowa*, lack of sufficient supporting documentation for payments issued to temporary PEOs, and inaccurate calculation of payments issued to temporary PEOs. Specifically, we determined:

- Seven counties paid an hourly rate in excess of that approved by the Board or included additional unauthorized pay, such as hazard pay, resulting in unauthorized payments totaling \$37,353.53.

- Five counties were unable to provide documentation including Board approval for the pay rates to be used for the 2020 Primary Election, the 2020 General Election, or both in accordance with section 49.20 of the Code of Iowa.
- Eight counties had discrepancies in the number of hours paid and/or the number of miles reimbursed for multiple temporary PEOs.

However, we did not identify any instances of non-compliance with HAVA requirements for the counties tested.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, other matters might have come to our attention which would have been reported to you.

Copies of this report have been filed with the County Auditor and Board of Supervisors for each county selected for testing.

We would like to acknowledge the assistance extended to us by the officials and personnel of the Iowa Secretary of State and the County Auditor's Office in each of the counties selected for testing during the course of our review.



Rob Sand
Auditor of State

September 7, 2022

Report on a Review of the
Use of Help America Vote Act Funds
Administered by the Secretary of State
and
Authorized Pay Rates for Temporary Precinct Election Officials
Administered by Selected Counties

Help America Vote Act (HAVA)

HAVA, passed by the United States Congress in 2002, made sweeping reforms to the nation’s voting process, including improvements to voting systems and voter access. In addition, HAVA established the U.S. Election Assistance Commission (EAC). In March 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law. The CARES Act included \$400 million in HAVA emergency funds, which were made available to states to “prevent, prepare for, and respond to the coronavirus for the 2020 federal election cycle.” For the purposes of this report, we will refer to this funding as HAVA CARES funds. According to guidance issued by the EAC, HAVA CARES funds were allowed to be used for the provision of incremental hazard pay and overtime pay for employees, the hiring of temporary workers at an increased rate of pay, the payment of additional postage and other expenses related to the increased number of absentee ballots, and the purchase of additional supplies and equipment, such as personal protective equipment (PPE), cleaning supplies, scanners, and high-powered letter openers, in response to the pandemic.

Role of the Iowa Secretary of State

The Secretary of State is the State Commissioner of elections and supervises the 99 Iowa County Auditor’s Offices in the administration of election laws and administrative rules. As part of their responsibilities, the Secretary of State’s Office (SOS) reviews compliance with section 49.20 of the *Code of Iowa* which states, in part, “members of election boards shall be deemed temporary state employees who are compensated by the county in which they serve, and shall receive compensation at a rate established by the board of supervisors...while engaged in the discharge of their duties and shall be reimbursed for actual and necessary travel expense at a rate determined by the board of supervisors....” In accordance with section 39A.6 of the *Code*, the State Commissioner has the authority to issue a technical infraction and letter of instruction as a result of identified non-compliance with the rules and regulations applicable to the administration of elections. In addition, as of 2021, section 39A.6 of the *Code* also requires the State Commissioner to impose a fine not to exceed \$10,000 upon issuance of a technical infraction. As the elections reviewed in this report were held in 2020, before the law was passed, those fines are not applicable to any infractions identified herein.

Responsibilities of the County Auditors’ Offices

County Auditors are elected every four years and oversee all operations of the County Auditor’s Office. The County Auditor acts as the Clerk to the Board of Supervisors and prepares and maintains all official meeting minutes, resolutions, and contracts. In addition, the County Auditor acts as the County Commissioner of Elections and administers all federal, state, and local elections within the County. Election responsibilities include overseeing voter registration, absentee voting, recruitment of temporary Precinct Election Officials (PEOs), ballot counting, and notifying voters of elections.

As previously stated, temporary PEOs are compensated by the County for which they serve. The County Auditor is responsible for calculating the wages and mileage reimbursements issued to temporary PEOs, maintaining adequate supporting documentation for the number of hours worked and the number of miles driven by temporary PEOs, and ensuring compliance with Board-approved pay rates.

Temporary PEOs serve in many capacities over the course of the election period, including assisting with in-person absentee voting which allows voters to cast their ballot at the county auditor’s office, setting up polling places, public testing of voting equipment as required by the *Code*, transporting equipment and voting information, and working at the various precincts on the day of the election.

Review of Authorized Pay Rates at Selected Counties

In December 2020, the Chair of the Scott County Board of Supervisors contacted the Office of Auditor of State with concerns that the former County Auditor, Roxanna Moritz, altered payroll records for temporary PEOs who worked during the 2020 Primary Election to effectively pay them a rate exceeding the hourly rate approved by the Board. We made numerous attempts to obtain additional information from Scott County officials regarding the allegations between December 2020 and February 2021; however, we were unable to obtain a response.

Subsequently, multiple media outlets reported the allegations, prompting our Office to contact representatives of the SOS to gain an understanding of the allegations. As a result, the SOS representatives requested additional information from the Scott County Auditor's Office. In addition, the SOS sent an inquiry to Ms. Moritz regarding whether temporary PEO payroll documentation had been altered to effectively increase the hourly rate at which they were paid. The response the SOS received indicated she had not personally altered any documents; however, the employees of the County Auditor's Office responsible for recording the number of hours worked in the payroll system increased the number of hours beyond the amount actually worked, to a level to effectively increase the pay per hour for temporary PEOs in Scott County to \$15.00 per hour. Ms. Moritz stated, she "increased pay due to difficulty finding poll workers willing to work an election during the pandemic." In addition, she further stated surrounding counties also increased pay for temporary PEOs during the pandemic.

Because Ms. Moritz admitted payroll documentation for temporary PEOs had been altered, the SOS referred the issue to the Office of Auditor of State. As a result, we performed the procedures detailed in the Auditor of State's Report in accordance with section 11.24(3) of the *Code*.

Scott County

As previously stated, Ms. Moritz acknowledged the inaccuracy of the number of worked hours recorded in the payroll system for the temporary PEOs working during the 2020 Primary Election. In addition, she stated one hour was added to the total number of hours worked to compensate the temporary PEO who provided a cell phone at the polling place on Election Day. Ms. Moritz also admitted she did not seek Board of Supervisors' approval for the hourly rate increase or the cell phone reimbursement stating she "simply forgot that the pay rate required Board approval." She further stated she "believed increasing the pay rate would help to keep our remaining precinct officials from quitting." Ms. Moritz acknowledged the failure to seek Board approval but stated it "was simply a mistake."

In February 2021, Ms. Moritz presented at a Board meeting to explain a separate grant received by the County which was used to assist in paying for temporary PEO recruitment, hazard pay, and/or training expenses. In response to an SOS inquiry in April 2021, Ms. Moritz specified no HAVA CARES funds were used to pay temporary PEOs and provided an electronic copy of the County's response to the EAC survey showing no staffing expenses were funded with HAVA CARES. Ms. Moritz retired from her position as the Scott County Auditor effective April 23, 2021.

Also, at the February 2021 Board meeting and in response to the SOS inquiry, Ms. Moritz presented a copy of the revised pay voucher to be used for future elections to address the concerns identified during 2020. She stated she collaborated with County officials and members of the Board to add a disclosure at the bottom of the pay voucher specifying the approved rate of pay and the date of the approval, as well as language stating, "Any variance requires action by Board of Supervisors." In addition, she provided a portion of the fiscal year 2020 audit report issued by the County's independent auditors to the SOS which included a finding regarding payment of certain temporary PEOs at a higher rate of pay than was authorized by the Board.

Ms. Moritz provided the detailed pay vouchers and the payroll journal for the 2020 Primary Election to the SOS who gave it to our Office. Using the detailed payroll information provided, we compared the number of hours worked and the number of miles driven to the associated pay from the pay vouchers completed by the temporary PEOs and the information recorded in the payroll journal. Each temporary

PEO manually completed and signed a pay voucher to serve as a timesheet from which their payments were processed.

The pay rate effective during the 2020 Primary Election was established by the Board on February 22, 2018, by approving an increase for temporary PEOs to \$12.00 per hour for Chairpersons and \$10.00 per hour for all other temporary PEOs. An “Office Use Only” section was printed at the bottom of each pay voucher, which listed the pay rate as \$10.00 per hour and the mileage reimbursement rate as \$0.575 per mile. Personnel within the County Auditor’s Office calculated the total hours worked and miles driven in this section as a review of the information manually recorded by each temporary PEO.

During our review of the pay vouchers, we observed the \$10.00 per hour pay rate was crossed out on some of the pay vouchers and a \$15.00 per hour pay rate was handwritten in its place. We also determined all of the pay vouchers included a circled number at the bottom in the “Office Use Only” section. In response to an inquiry from a Board member, Ms. Moritz explained the circled number on the pay vouchers was used to calculate the number of hours necessary to provide an effective hourly rate of \$15.00 to the temporary PEOs. The circled number was recorded in the County’s payroll system to generate the payments to the temporary PEOs.

To determine the propriety of the amounts paid to the temporary PEOs, we compared the number of hours worked manually documented on the pay voucher to the number of hours worked recorded in the County’s payroll system. **Table 1** summarizes the results of this comparison. As illustrated by the **Table**, we determined the hours worked documented by the temporary PEOs totaled 2,702.75 hours while the number of hours recorded in the County’s payroll system totaled 4,129.185 hours, or a difference of 1,426.435 hours. The additional 1,426.435 hours resulted in a total overpayment to the temporary PEOs of \$11,906.85. In addition, we identified 15 temporary PEOs designated as alternate workers who were paid a flat fee of \$50.00, which was not approved by the Board. The \$750.00 of unauthorized payment for these workers is also included in **Table 1**.

Table 1

Description	Per Payroll System	Per Pay Voucher	Difference
Number of hours	4,129.185	2,702.75	1,426.435
Total wages paid	\$ 41,291.85	28,635.00	12,656.85*

* - Includes \$750.00 of unauthorized payments to alternate workers.

We also identified three temporary PEOs who were paid for a different number of miles driven than claimed, resulting in a total overpayment of \$11.50.

For the 2020 General Election, the Board Resolution dated September 25, 2020, increased the pay rate for all temporary PEOs to \$15.00 per hour. We identified one instance where the total hours worked for a temporary PEO was increased from 20 hours to 26.67 hours when entered in the payroll system, resulting in an overpayment of \$100.05. A handwritten note on the pay voucher indicated Ms. Moritz approved a pay rate of \$20.00 per hour for that individual. By increasing the temporary PEO’s hours, the effective hourly rate paid to the individual was increased to \$20.00.

In addition, we identified 63 temporary PEOs who documented receiving an additional 5-hour training related to the pandemic; however, there were no payments issued for the additional training. According to current County officials, they are unable to locate any evidence or documentation the additional training was provided; and as a result, are unable to confirm whether the 63 temporary PEOs identified attended the training described. Due to staff turnover, there are no longer any employees with the County who can attest to whether the training was provided. If the training was provided, each temporary PEO should have received an additional \$75.00, and the County would have paid a total of \$4,725.00 for the time the temporary PEOs spent at the training. One temporary PEO also recorded miles related to the training, which were not reimbursed. Had we been able to confirm the training was provided, this would have resulted in an underpayment of \$17.25.

We also identified the following concerns associated with payments to individual temporary PEOs:

- Four temporary PEOs were not compensated for a portion of the hours worked, resulting in a total underpayment of \$153.75.
- For three temporary PEOs, the hours worked, and the miles driven were summed and paid as total hours worked, resulting in an overpayment of \$558.50.
- For two temporary PEOs, a portion of the hours worked were inadvertently compensated as miles driven, resulting in a total underpayment of \$31.15.
- A temporary PEO was compensated for 184 miles rather than the 176 documented on the pay voucher, resulting in an overpayment of \$4.60.
- A temporary PEO was not compensated for miles driven for assisting with set-up at the polling place, resulting in a total underpayment of \$3.45.

Scott County received HAVA CARES funding of \$67,900.00 for the 2020 Primary and General Elections. According to documentation provided to the SOS, \$56,708.58 was used for “Supplies,” including additional laptops, mobile IT equipment, cleaning supplies, masks, shields, etc. The remaining \$11,191.42 was used for “Outgoing/Incoming Postage for Absentee Ballots. Followed Ballot Reimbursements Formulas.” As previously stated, no HAVA CARES funds were used for temporary PEO wages; rather, temporary PEO pay was funded, at least in part, with a separate grant.

Additional Counties Reviewed

As previously stated, Ms. Moritz reported other counties within the State also paid temporary PEOs at pay rates higher than had been approved by the Boards of Supervisors. As a result, we selected a judgmental sample of 15 additional counties to determine if similar actions had been taken by other County Auditor’s Offices during the 2020 elections.

Using the voter turnout counts from the 2020 elections, we stratified the 99 counties into three groups: large, medium, and small. We then judgmentally selected five counties from each stratified group ensuring counties of various sizes and geographic locations were selected within each group. **Table 2** lists the 15 counties selected for testing.

Table 2

Counties Selected for Testing			
Adams	Clayton	Howard	Pottawattamie
Boone	Des Moines	Linn	Poweshiek
Black Hawk	Dickinson	Louisa	Ringgold
Cerro Gordo	Harrison	Polk	

We requested relevant documentation, including timesheets, pay vouchers, Board resolutions and/or meeting minutes, and payroll and accounts payable journals, from the County Auditor’s Office in each selected County.

Using the documentation provided, we compared the wages and mileage reimbursements issued to all temporary PEOs serving in each County to the number of hours worked and the number of miles driven documented by each temporary PEO on either a timesheet or a pay voucher, the number of hours paid, and the mileage reimbursed recorded in the Counties’ accounting systems, and the approved pay rate. We reviewed the payment calculations for accuracy and compliance with the pay rate established by the Board. We also determined whether hazard pay or other additional compensation paid to the temporary PEOs complied with the pay rates and compensation approved by the Board.

In addition, we determined whether each County maintained adequate supporting documentation for the payments issued to the temporary PEOs and obtained an understanding of the payroll or accounts payable process used by each County to issue temporary PEO payments.

We also asked officials and personnel from each of the counties selected for testing to provide documentation or an explanation of the funding source for temporary PEO wages and mileage reimbursements. Specifically, we requested any documentation showing the amount, if any, of HAVA CARES funds expended for this purpose. As previously stated, HAVA CARES funds were allowed to be used for the provision of incremental hazard pay and overtime pay for employees and the hiring of temporary workers at an increased rate of pay. We reviewed the documentation provided, in conjunction with the expenditure reports submitted to the SOS and determined whether any of the counties selected for testing used HAVA CARES funds for this purpose.

Schedules 1 and 2 summarize the findings identified for each County for the Primary Election and the General Election, respectively. For certain counties tested, approval from the Board of Supervisors for the pay rates used could not be located or were not specified in the supporting documentation provided. As a result, we are unable to determine compliance with section 49.20 of the *Code of Iowa*. However, because all counties utilize temporary PEOs during election cycles, there is an expectation each County will have payments issued for their service. For those counties for whom pay rate information was not available, we evaluated the reasonableness of the rates used in comparison to other counties of a similar size. The **Schedules** do not include the approved mileage reimbursement rates because we did not identify any concerns with them for the counties selected for testing.

The findings identified for each County are discussed in more detail in the following paragraphs.

Adams County – The Adams County Board of Supervisors’ meeting minutes from April 22, 2014, document the Board approved temporary PEO pay at \$8.25 per hour. The approved mileage rate for the County was \$0.50 per mile.

Temporary PEOs complete timesheets, which include the number of training hours, hours worked on election day, and mileage. The timesheets are signed by the temporary PEO and the Chairperson. Personnel from the County Auditor’s Office complete the calculations needed to determine gross pay and mileage reimbursements and review the budget designations for the payments. The payments are processed through accounts payable.

Based on our review, we determined all temporary PEOs in the June 2020 Primary Election and all temporary PEOs, but one, in the November 2020 General Election received additional hazard pay. **Table 3** summarizes the total hazard pay issued to the temporary PEOs.

Table 3

2020 Elections	Number of Temporary PEOs	Total Hazard Pay
Primary	15	\$ 575.00
General	27	1,200.00
Total		<u>\$ 1,775.00</u>

According to County officials we spoke with, hazard pay for the Primary Election was not formally approved by the Board; however, the Board members were informally made aware it was going to be paid at the time of the Primary Election and no objections were raised. They further stated payment of hazard pay for the Primary Election was not included as an action item in the Board meeting minutes because it was informational only. In addition, County officials we spoke with also reported the request letter submitted for the HAVA CARES funding disclosed hazard pay was issued to temporary PEOs for the Primary Election and would be again for the General Election. This request letter supports the Iowa Secretary of State Vote Safe Initiative Grant approved by the Board on September 8, 2020. However, specific rate information was not included in the grant contract. Although the Board meeting minutes

from September 8, 2020, state, in part, “These funds will be used to reimburse the county for the purchase of a MiniOVO Counter along with other election expenses that relate to the pandemic,” the Board did not approve specific wage rates as required by section 49.20 of the *Code of Iowa*.

We also identified five instances for the Primary Election where the temporary PEOs’ timesheets indicated 17.5 hours were claimed; however, the County issued warrants based on 17.75 hours worked. This resulted in a \$10.30 total overpayment.

Adams County received \$13,600.00 of HAVA CARES funding, which was used for \$ 1,775.00 of hazard pay for temporary PEOs, a mini OVCS scanner for absentee ballots, postage, and PPE.

Black Hawk County – The Black Hawk County Auditor reported there was not a separately approved resolution by the Board of Supervisors for temporary PEO pay. Instead, it was approved as part of the County Auditor’s budget. Specific rate information was not available regarding payments to temporary PEOs. However, based on the available supporting documentation, we were able to determine Chairpersons received a \$250.00 flat rate and temporary PEOs received a \$200.00 flat rate for both the Primary Election and the General Election. In addition, the County paid a \$20.00 flat rate for set-up/tear-down, members of the Absentee and Special Precinct (ASVP) Board received \$11.50 per hour, and ASVP Board Chairpersons received \$13.50 per hour. The approved mileage rate for the County was \$0.39 per mile.

Temporary PEOs completed timesheets, which included the applicable flat rate and any mileage claimed. The timesheets were signed by the temporary PEO and approved by the Elections Manager. The payments were processed through accounts payable.

We did not identify any variances during our comparison of wages and mileage reimbursements issued to temporary PEOs to the number of hours worked and the number of miles driven documented by the temporary PEOs on the timesheets for either the Primary or the General Election.

Black Hawk County received \$47,800.00 of HAVA CARES funding, which was used to purchase a drop box for absentee ballots, PPE, postage, and staffing for absentee ballots. Of this amount, \$1,459.02 was used to find additional temporary PEOs and temporary staff.

Boone County – County employees were unable to locate the Boone County Board of Supervisors’ approval of the temporary PEO pay rates prior to July 2, 2021. According to the County Auditor, the hourly rate was \$9.00 for Chairpersons and temporary PEOs assisting with in-person absentee voting. All other temporary PEOs received \$8.00 per hour. She also reported all temporary PEO hours were rounded up to the nearest half hour. The approved mileage rate for the County was \$0.50 per mile.

Handwritten timesheets were completed by all temporary PEOs for Election Day, including the number of miles claimed, which are signed by the temporary PEOs. In-person absentee temporary PEOs’ timesheets were generated electronically and did not require a signature. Any additional hours worked, including public testing, chair training, and the write-in team/post-election audit, is “marginally tracked” by the Chairpersons and submitted to the County for payment, but there is no formal documentation supporting the additional hours. County officials calculate the amount to be paid on each timesheet, which is then entered into the accounts payable system for payment.

For the Primary Election, we identified one temporary PEO who should have been paid for 17.5 hours at \$8.00 per hour, or \$140.00. However, the wages to be paid were miscalculated and the individual received \$128.00, an underpayment of \$12.00.

After several requests, we received all supporting documents necessary to compile a complete list of temporary PEO pay for the General Election. According to the County Auditor, the tracking of temporary PEO pay had been unorganized, but the County has contracted with a vendor to assist with future elections.

We identified 27 discrepancies and a net overpayment of \$310.10 for the General Election, including:

- Five instances where individual temporary PEOs were paid for the incorrect number of hours, resulting in a net overpayment of \$81.00.
- Five duplicate payments for training hours, resulting in an overpayment of \$88.00.
- Two instances where individual temporary PEOs were paid using an incorrect hourly rate, resulting in an underpayment of \$18.00.
- Two instances where individual temporary PEOs were paid for the incorrect number of miles, resulting in an overpayment of \$45.10.
- An instance where a temporary PEO was not paid for 5 hours worked, or \$45.00.

We also identified six instances where a duplicate payment may have been made for training; however, we were unable to determine using available supporting documentation. In addition, we identified four payments for which supporting documentation was not available.

Boone County received HAVA CARES funding of \$4,800.00 for the Primary Election in June 2020 and \$19,600.00 for the General Election in November 2020. HAVA CARES funding was used for PPE and an absentee voting scanner. According to County officials, temporary PEO pay and overtime was funded, at least in part, with a separate grant.

Cerro Gordo County – The Cerro Gordo County Board of Supervisors approved a Resolution on January 21, 2020, establishing an hourly rate of \$13.00 for Chairpersons and \$11.00 for all other temporary PEOs. The Resolution also stated any mileage over 5 miles was to be reimbursed at the current IRS maximum allowable rate. In addition, all temporary PEO hours were to be rounded up to the next whole decimal, for example, .75 of an hour was rounded to .80 of an hour.

Handwritten timesheets were maintained for each temporary PEO who worked during the elections and included starting and ending times and mileage claimed. According to County Auditor's Office personnel, they ensured all hours were rounded to the next whole decimal before recording the hours worked into the County's accounting system. Training sign-in sheets were maintained for all temporary PEOs who attended training, and they listed the hours for both Chairpersons and all other temporary PEOs. Mileage for training was also listed on the sign-in sheets.

We did not identify any variances during our comparison of wages and mileage reimbursements issued to temporary PEOs to the number of hours worked and the number of miles driven documented by the temporary PEOs on the handwritten timesheets for the Primary Election. However, for the payments associated with the General Election, we identified the following concerns:

- Five temporary PEOs who were not the designated Chairperson for their respective polling place were paid an additional half hour for Chairperson training, resulting in a total overpayment of \$27.50.
- A temporary PEO was paid for an hour of work on November 12, 2020, twice, resulting in an overpayment of \$11.00.
- A temporary PEO was not compensated for 22 training miles, resulting in an underpayment of \$12.65.
- A temporary PEO was compensated for an additional half hour but supporting documentation was not available for the time, resulting in an overpayment of \$6.50.

County officials concurred with the findings identified. In addition, the County Auditor stated a \$12.65 payment will be issued in August 2022 to the temporary PEO who was not compensated for training miles to remedy the underpayment.

Cerro Gordo County received \$8,100.00 of HAVA CARES funding. The County used a portion of the funds to pay for \$2,580.50 for part-time staff assisting with processing absentee ballots before the Primary Election in June 2020. The County Auditor reported HAVA CARES funds were not used for the General Election.

Clayton County – The Clayton County Board of Supervisors meeting minutes from March 10, 2020, document the Board approved increasing temporary PEO pay to \$10.00 per hour. On November 3, 2020, the Board approved hazard pay of \$2.50 per hour for temporary PEOs to be paid using grant funding. The approved mileage rate for the County was \$0.40 per mile.

According to County officials, temporary PEOs were paid through accounts payable. For the Primary Election held in June 2020, training was completed via telephone and printed materials. Usually, training is held in a large room and pay sheets are provided to the attendees, which are collected and later handed back out to the temporary PEOs to document their polling site hours. However, in June 2020, blank timesheets were provided to temporary PEOs at the polling place to complete and combine their training hours with their hours worked. The General Election timesheet contained separate line items for each activity. According to County officials, training was at least two hours, but some attendees rounded down and recorded an hour and a half on their timesheets.

We did not identify any variances during our comparison of wages and mileage reimbursements issued to temporary PEOs to the number of hours worked and the number of miles driven documented by the temporary PEOs on the timesheets for either the Primary or the General Election.

Clayton County received HAVA CARES funding of \$4,500.00 for the Primary Election and \$19,000.00 for the General Election. Of that amount, \$360.00 was used for staffing needs for the Primary Election and \$5,643.63 was used to pay hazard pay of \$2.50 per hour per person and for additional temporary PEOs for the General Election.

Des Moines County – The Des Moines County Board of Supervisors' Resolution dated August 11, 2020, documents an increase to \$12.00 per hour for Chairpersons and \$10.00 per hour for all other temporary PEOs was approved. The Board's previous resolution regarding hourly pay rates, adopted August 9, 2016, authorized \$10.00 per hour for Chairpersons and \$8.50 for all other temporary PEOs. The 2016 Resolution was in effect for the Primary Election held in June 2020. The approved mileage rate for the County was \$0.30 per mile.

According to County officials, temporary PEOs were responsible for completing a timesheet, including the number of hours worked, the number of miles driven, and whether a cell phone was used. County Auditor personnel added any training time to the timesheet for each worker. Timesheets were reviewed by either the Election Coordinator or the County Auditor and the Accounts Payable Deputy recorded the total hours worked for each worker in the accounting system.

For the Primary Election, the County Auditor increased the hourly rate paid to Chairpersons and temporary PEOs. However, this increase was not formally approved by the Board. According to the County Auditor, the increase was a result of downsizing the number of polling locations and the inability to find workers. She further reported the Board was aware of the increase and moved to formally approve the increased hourly rate in August 2020. Because the increased pay rate was not approved prior to payment, \$563.13 of excess salary was paid to temporary PEOs.

We did not identify any variances during our comparison of wages and mileage reimbursements issued to temporary PEOs to the number of hours worked and the number of miles driven documented by the temporary PEOs on the timesheets for the General Election.

According to County officials we spoke with, the County experienced sudden staff shortages due to COVID-19 exposures. As a result, they hired two County employees to work as couriers for the General Election to ensure results were received from the polling locations in a timely manner. The couriers were paid a flat fee of \$25.00 plus mileage. The \$50.00 of courier fees was not approved by the Board.

Des Moines County received \$5,100.00 of HAVA CARES funding for the Primary Election, which was used to fund additional staff, postage, and supplies and a drop box. The County also received \$20,200.00 of HAVA CARES funding for the General Election, which was used for absentee materials and postage, letter openers, and various other supplies.

Dickinson County – According to the Dickinson County Election and Drainage Clerk (Clerk), there was not a resolution to approve temporary PEO pay. Instead, temporary PEO pay was approved as part of the County Auditor’s Office’s budget; however, documentation for specific rate information for the temporary PEOs was not available within the budget information. Based on the timesheets obtained from the County Auditor’s Office, Primary Election temporary PEOs were paid \$9.00 per hour and General Election temporary PEOs were paid \$11.00 per hour. The approved mileage rate for the County was \$0.575 per mile.

According to the Clerk, timesheets were printed prior to the date of the election. If any changes were needed to the hours worked, the corrections were manually written on the timesheets. An employee signature was not required; but the County Auditor signed each timesheet prior to payment.

We did not identify any variances during our comparison of wages and mileage reimbursements issued to temporary PEOs to the number of hours worked and the number of miles driven documented on the temporary PEO timesheets for the Primary Election.

Although mileage was reimbursed to temporary PEOs for the Primary Election, mileage was not paid to temporary PEOs for the General Election. According to County officials, one hour of pay was added to all temporary PEO pay in lieu of mileage for the General Election because many individuals did not document the correct mileage or were unsure about the distance. The additional hour of pay was not approved by the Board. County officials explained the temporary PEOs messaged officials at the end of the night to report the time worked for the day. The reported hours worked were then increased by one hour as County officials recorded the time in the County’s accounts payable system. County officials further stated most temporary PEOs lived in town and may not have had mileage. As a result of the additional hour paid for the General Election, the County incurred unauthorized expenses of \$541.00.

For the General Election, we identified three temporary PEOs who were paid \$13.00 per hour as “employees” because they helped with both absentee ballots and on Election Day. However, the \$13.00 hourly rate was not approved by the Board. Instead, the Clerk stated it was discussed as part of the budget approval process. Two of the three temporary PEOs were paid through the County’s payroll system rather than the accounts payable system because they worked every day during absentee voting.

Although Dickinson County received HAVA CARES funding for the 2020 elections, the Clerk reported the County did not use any of the funds received for temporary PEO pay.

Harrison County – The Harrison County Board of Supervisors’ meeting minutes from July 22, 2021, include approval of a \$275.00 flat rate for Chairpersons, a \$250.00 flat rate for temporary PEOs, a \$125.00 flat rate for absentee board members, a \$50.00 flat rate for training, and \$15.00 per hour for temporary part-time staff in the County Auditor’s Office during the elections. Board approval of rates prior to July 22, 2021, could not be located by County officials. However, according to the County Auditor, the pay rates used for the 2020 elections were higher than used in 2019.

Temporary PEOs completed hand-written sign-in sheets and were paid through the County’s accounts payable process. An electronic affidavit was completed for each worker, which was approved by the Harrison County Auditor Clerk.

Using information from the County’s accounts payable system, we determined individuals posting signs prior to the Primary Election received a \$25.00 flat fee. However, the \$25.00 flat rate was not approved by the Board until their meeting held on July 14, 2022. According to the Resolution passed, the \$25.00 flat fee will continue to be used in future elections until further action is taken by the Board. These individuals did not sign a sign-in sheet or complete a timesheet; however, according to the County

Auditor, the information to be posted was mailed to each individual and the County compensated those individuals to whom they mailed the hard copy documentation. Payments for these individuals totaled \$175.00.

We also identified three temporary PEOs who were compensated for stuffing envelopes prior to the General Election for which no supporting documentation was maintained. According to the County Auditor, she and another member of the County Auditor's Office were present working with the individuals so knew who helped. Two of the three temporary PEOs were also reimbursed for mileage, which the County Auditor calculated herself based on the number of miles from their residence to the County Courthouse. Payments for these individuals totaled \$405.00 and \$66.70 for hours worked and mileage, respectively.

In addition, we identified two temporary PEOs who were paid a \$175.00 flat rate. According to the County Auditor, these two individuals were the co-Chairpersons for the absentee board and were paid more due to the high number of absentee ballots and the additional responsibilities they assumed when she could not be present on election night. However, the one-time \$175.00 flat rate was also not approved by the Board until July 14, 2022.

Harrison County used a total of \$19,265.10 of HAVA CARES funding for the Primary and General Elections held in 2020. Items purchased included disinfectant products, office supplies, and PPE. In addition, \$930.00 was used to pay temporary staff for the General Election.

Howard County – The Howard County Board of Supervisors' Resolution dated April 27, 2020, increased Chairpersons' pay to \$13.00 per hour and all other temporary PEO pay to \$12.00 per hour.

All temporary PEOs completed and signed timesheets, which documented the number of hours worked, training attended, and the number of miles driven. A claim sheet was prepared by County Auditor's Office personnel and stamped by the County Auditor for approval. Temporary PEO pay was processed through the County's accounts payable system.

We did not identify any variances during our comparison of wages and mileage reimbursements issued to temporary PEOs to the number of hours worked and the number of miles driven documented by the temporary PEOs on the timesheets for the Primary Election.

We identified one variance between the amount of mileage recorded on the timesheet and the amount paid based on payroll records for the General Election. The error in mileage calculation resulted in a \$15.00 overpayment.

Howard County received \$16,000.00 of HAVA CARES funding for the 2020 elections. Of that amount, \$7,850.00 was used to purchase a mini OVCS machine for absentee ballots and \$3,452.00 was used to pay absentee workers. The County returned \$4,698.00 to the State.

Linn County – The Linn County Board of Supervisors' Resolution dated October 28, 2020, documented the Board's approval of \$250.00 per day for Chairpersons, \$225.00 per day for all other temporary PEOs, and up to \$15.00 per hour for set-up, training, and other duties as assigned by the County Auditor. According to County representatives, training was paid based on an assumed four hours at \$10.00 per hour, and other duties as assigned included alternate worker pay of \$10.00 per hour for three hours and \$14.00 per hour for individuals who served on the absentee board.

The Resolution also included an allowable reimbursement rate for mileage exceeding five miles at the established Federal rate. In addition, the Resolution stated hazard pay was allowable as a lump sum to temporary PEOs on Election Day or as an increase to the hourly wages of temporary PEOs at the County Auditor's discretion. As a result, a \$50.00 flat fee was paid to all temporary PEOs as hazard pay for their time spent working for the General Election. However, section 49.20 of the *Code of Iowa* is silent as to the Board's authority to delegate the establishment of temporary PEO pay to the County Auditor. If such delegation is not appropriate, that would be a violation of section 49.20 of the *Code* by the Board of Supervisors rather than the County Auditor.

According to the County representatives we spoke with, the Board did not approve a separate resolution for temporary PEO pay prior to the June 2020 Primary Election. However, during the budget presentation on January 22, 2020, the Board was informed the rates had been increased for the first time in eight years effective July 1, 2018, to the rates used. While this does not document formal Board approval, it shows the Board was aware of the rates to be paid prior to the Primary Election, and they had the opportunity to make changes prior to the election, if they deemed it necessary.

The Board has since approved a retroactive resolution dated July 27, 2022, which was effective July 1, 2019. The resolution reinforced the \$250.00 and \$225.00 daily rates, clarified a flat rate up to \$50.00 for temporary PEOs who complete self-paced online instruction, and superseded the “exceeding five miles” with actual miles effective July 1, 2014. The County representatives we spoke with also stated the approval of the \$50.00 flat rate for training was intended to clarify the \$40.00 payment issued to temporary PEOs prior to the General Election. In addition, they stated mileage reimbursements were manually calculated prior to July 1, 2014, which was the basis for not reimbursing for less than five miles. However, after implementation of different software starting July 1, 2014, all miles were reimbursed regardless of distance.

The County Auditor’s Office developed electronic timesheets, which included the temporary PEO’s name, title (i.e., Chairperson, Greeter-Cleaner, or Ballot Distributor), the number of trainings they attended, the number of miles from their home to the County Public Service Center (PSC) and their designated polling place, and the total number of miles claimed. County Auditor’s Office personnel used Google Maps to determine the mileage.

All temporary PEOs were required to sign their timesheet to verify attendance. Temporary PEOs were paid one round trip from their home address to the PSC for training and one round trip from their home address to their designated polling place. Chairpersons were paid an additional round trip to their designated polling place for a pre-election visit and two additional round trips to the PSC to pick up/drop off equipment. The instructions were pre-printed on the bottom of the pay sheets completed by the temporary PEOs.

All temporary PEOs were required to complete a virtual training, even if they did not work on Election Day. Records were not maintained for the trainings completed. According to a County representative we spoke with, each worker was paid a flat fee of \$40.00 for attending the virtual training. As previously stated, this was based on an assumed four hours at \$10.00 per hour. Temporary PEOs added to the roster closer to the election were not required to attend the virtual training. In addition, sign-in sheets were not available for in-person training; and as a result, we were unable to verify attendance.

Temporary PEOs’ hours worked were recorded in an Access® database and uploaded to the County’s accounting system for payment. According to a County representative we spoke with, the County’s accounting system changed between the Primary and General Elections. County personnel provided us a spreadsheet generated from the County’s accounting system for both the Primary and General Elections which documented each temporary PEO’s name, address, final wages paid, final mileage paid, and the total paid to the individual. We asked if additional supporting documentation was available to verify the information provided in the spreadsheet and were provided accounts payable reports which agreed with the Primary Election totals. We were also provided a screenshot from the County’s accounting system of the totals paid to temporary PEOs during the General Election, which agreed with the totals on the spreadsheet we were provided.

For the payments associated with the Primary Election, we identified a temporary PEO whose assignment changed on the day of the election; however, the mileage formula was not updated to reflect the change, resulting in an overpayment of \$43.24.

For the payments associated with the General Election, we identified a discrepancy in the mileage reimbursements of all Chairpersons. According to the County personnel we spoke with, a formula was typically entered into an Access® database which calculated the mileage reimbursement. However, for the 2020 General Election, the calculations were done using a spreadsheet and an incorrect formula was entered for the Chairpersons, resulting in the issuance of erroneous mileage reimbursements. We

discussed this concern with a County representative who subsequently recalculated the correct mileage reimbursement for each Chairperson affected and determined 49 Chairpersons were collectively underpaid \$340.04 and two Chairpersons were collectively overpaid \$2.07, for a net underpayment of \$337.97. The County representative further stated corrections would be made and payments would be issued to the Chairpersons affected in August 2022 to remedy the errors. Based on the explanation provided, we did not feel it was necessary to validate her recalculation.

We also identified the following:

- Two temporary PEOs did not work on Election Day but were compensated, resulting in a total overpayment of \$333.86.
- Two temporary PEOs changed addresses between the date of their assignment and Election Day; however, the mileage formula was not updated, resulting in a total overpayment of \$26.40.
- A temporary PEO was not reimbursed for miles driven due to a computer error. However, because the individual served as a Chairperson, she will be included in the corrective payments issued in August 2022.

Linn County received \$26,100.00 of HAVA CARES funding for the 2020 elections. The funding was used to purchase PPE, such as fabric masks, gloves, and hand sanitizer. The funding was also used to purchase various polling place supplies, such as tape, signage, and pens. According to a County representative, Linn County did not use HAVA Cares funds to fund temporary PEO pay.

Louisa County – The Louisa County Board of Supervisors’ Resolution dated January 21, 2020, documented the Board’s approval of \$10.00 per hour for temporary PEOs and \$11.00 per hour for Chairpersons.

Handwritten timesheets were completed by the temporary PEOs, which included the hours worked and total miles. Signatures were not required on the timesheets. A separate claims ticket was generated by the County Auditor’s Office, which was approved by the County Auditor. Electronic payments were issued from the accounts payable system.

We did not identify any variances during our comparison of wages and mileage reimbursements issued to temporary PEOs to the number of hours worked and the number of miles driven documented by the temporary PEOs on the handwritten timesheets for either the Primary or General Election.

Louisa County received \$13,600.00 of HAVA CARES funding for the 2020 elections. Of that amount, \$420.00 was used for temporary PEO pay; however, most funds were used for PPE. The County also used \$1,953.00 from a separate grant for temporary PEO pay.

Polk County – The Polk County Board of Supervisors’ Resolution dated May 26, 2018, documented the Board’s approval of \$14.00 per hour for Chairpersons and \$10.00 per hour for all other temporary PEOs. The approved mileage rate for the County was \$0.575 per mile in accordance with the established Federal rate.

Pay claim sheets were manually completed and signed by each temporary PEO. They included the number of hours worked, mileage to be reimbursed, and a yes/no option for whether training was attended. All workers were required to attend a 2-hour training prior to working the elections. Training attendance was documented by a checkmark on a pre-printed list of attendees. Pay claim sheets were verified and signed by the Chairperson before being sent to the County Auditor’s Office for payment. Any discrepancies identified with the number of miles driven recorded by a temporary PEO were reported to personnel within the County Auditor’s office in order for corrections to be made prior to payment. During our review, we determined signatures were not consistently applied to the pay claim sheets submitted.

County personnel provided a detailed spreadsheet for both the Primary and General Elections listing each temporary PEO’s name, precinct, hours worked per payroll records, total wages paid, total mileage

paid, and total payment. County personnel also provided the associated pay claim sheets available for both the Primary and General Elections.

For the Primary Election, all temporary PEOs, including Chairpersons were required to work sixteen hours from 6:00 a.m. to 10:00 p.m. We identified the following concerns:

- One temporary PEO was not reimbursed for miles driven, resulting in an underpayment of \$2.30.
- One temporary PEO rode with another temporary PEO and should not have been reimbursed mileage, resulting in an overpayment of \$12.65.

In addition, we determined a County official manually added a notation to the pay claim sheet for each member of the absentee board to provide additional paid time to cover paid rest breaks that were not received. According to County officials, shortly after the Primary Election, it was brought to their attention that the absentee board members had not received their paid rest breaks in accordance with the County's collective bargaining agreement. In response, to remedy the oversight, the additional time was paid as detailed in a memo dated June 4, 2020. This memo also served as a reminder to management staff that paid rest breaks were to be provided in the future. Because the hourly rate used was properly approved by the Board and the County paid the additional time to remedy a mistake, we have not included the additional amount paid in the findings.

For the General Election, County personnel reported Chairpersons were to be compensated for a total of nineteen hours, including:

- Sixteen hours for Election Day (6:00 a.m. until 10:00 p.m.)
- Two hours for training, and
- One hour for drive time.

Chairpersons who attended only one training session were paid for one hour of training instead of two. All other temporary PEOs worked similar hours to the Primary Election.

As a result of our testing, we identified the following concerns:

- Thirteen temporary PEOs for whom the reasonableness of mileage paid could not be determined.
- Nine temporary PEOs for whom a pay claim sheet could not be located or was not completed.
- Six temporary PEOs who were paid for training but did not attend, resulting in a total overpayment of \$120.00.

Polk County received \$116,800.00 of HAVA CARES funding for the 2020 elections. According to County personnel, none of the HAVA funds received were used to pay temporary PEOs. Instead, the County purchased additional equipment, such as high-speed letter openers and additional ballot counter machines.

Pottawattamie County – According to the Pottawattamie County Board of Supervisors' meeting minutes dated August 30, 2016, temporary PEOs were approved for a \$200.00 daily flat rate and Chairpersons were approved for a \$250.00 daily flat rate. Absentee board members were also paid the \$250.00 daily flat rate; however, that is not specified in the meeting minutes. The approved mileage rate for the County was \$0.575 per mile, in accordance with the established Federal rate, for temporary PEOs traveling outside of their home precinct and for temporary PEOs outside of Council Bluffs traveling to pick up and/or drop off supplies.

Temporary PEOs signed in on Election Day and were paid the flat daily rate if they worked all day. In addition, temporary PEOs who worked at the County Courthouse or who served as runners were paid an hourly rate of \$15.00, and attending training was paid at an hourly rate of \$8.00. While the \$8.00 hourly rate was approved by the Board as documented in the meeting minutes dated January 14, 2008,

the \$15.00 hourly rate was not approved by the Board. Although there was a place for the temporary PEOs to record miles driven, not all of them did. As a result, the County Auditor's Office personnel calculated the number of miles from their residence to their precinct location using Google Maps.

For the payments associated with the Primary Election, we identified the following concerns:

- One temporary PEO was compensated \$10.00 per hour, which was not approved by the Board. The total overpayment resulting from the use of the \$10.00 and \$15.00 hourly rates was \$503.50.
- One temporary PEO received \$100.00 in excess of the flat daily rate for assisting at both a precinct and the Courthouse. The increased pay was not approved by the Board prior to payment.
- Supporting documentation was not maintained for the number of hours worked by the temporary PEOs not working at a precinct or the number of miles driven by the runners. As a result, we were unable to verify accuracy of the associated payments.

For the General Election, based on an e-mail from the County Auditor dated October 1, 2021, and discussions held, we determined all temporary PEOs were paid an additional \$100.00 for hazard pay, which was not approved by the Board. County officials stated they significantly reduced the number of temporary PEOs due to the pandemic and were having difficulty finding individuals to work. Because the amount spent was within the budgeted amount for the County Auditor's Office, they did not believe they needed to ask for approval for the additional pay. A total of \$18,500.00 was paid to the temporary PEOs for the General Election in excess of the amount approved by the Board.

We also identified the following concerns:

- The total overpayment resulting from the use of the \$15.00 hourly rate was \$948.50.
- Twenty-three temporary PEOs attended training but were not compensated, resulting in a total underpayment of \$288.00.
- Three temporary PEOs were compensated for an additional hour, resulting in a total overpayment of \$45.00.
- Two temporary PEOs were paid hourly for assisting at busier precincts. However, they were not listed on the sign-in sheet and no other supporting documentation was maintained for the hours worked. As a result, we are unable to verify the accuracy of the wages paid.
- Supporting documentation was not maintained for the number of hours worked by the temporary PEOs not working at a precinct or the number of miles driven by the runners. As a result, we were unable to verify accuracy of the associated payments.

Although Pottawattamie County received HAVA CARES funding for the 2020 elections, per the County Auditor, the County did not use any of the funds received for temporary PEO pay.

Poweshiek County – According to County officials we spoke with, they were unable to locate the Poweshiek County Board of Supervisors' Resolution approving temporary PEO wages. However, they reported the rates had not changed for several years (at least as far back as 2015) and were approved at \$9.00 per hour for temporary PEOs and \$10.00 per hour for Chairpersons. On October 29, 2020, the Board approved a temporary increase of \$3.00 per hour for the November 2020 General Election only, making the pay rates \$12.00 per hour for temporary PEOs and \$13.00 per hour for Chairpersons. Based on the approved increase, the rates to be used to calculate pay for temporary PEOs for the Primary Election agree with the \$9.00 per hour and the \$10.00 per hour pay rates reported by County officials. The approved mileage rate for the County was \$0.485 per mile.

Temporary PEOs completed and signed handwritten timesheets documenting hours worked and miles driven. However, the timesheets were not signed by an independent party, such as the Chairperson for the precinct or a County Auditor's Office employee documenting approval of the submitted timesheets.

Temporary PEO wages are processed through the County's payroll system, while mileage is processed through the County's accounts payable system.

For the Primary Election, we determined temporary PEOs were paid using the pay rates approved by the Board on October 29, 2020. According to the County Auditor, the Board agreed to the increased rates prior to the Primary Election due to the shortage of temporary PEOs resulting from COVID-19. She further stated, after the Primary Election had been held, she realized she had not obtained appropriate documentation of the Board's approval, which prompted her to obtain their formal approval at the October 2020 Board meeting. Because the increased pay rate was not approved prior to payment, \$1,090.50 of excess salary was paid to temporary PEOs.

We identified eight mileage claims submitted after the General Election, totaling \$161.99, which were inadvertently miscoded to Postage/Mailing rather than Mileage. According to the County Auditor, because the amount was immaterial, a corrective entry was not recorded.

Poweshiek County received \$19,900.00 of HAVA CARES funding for the 2020 elections. However, according to County officials, none of the funding was used for temporary PEO pay. Instead, the funds were used to purchase PPE, cleaning supplies, signage, pens, and other supplies.

Ringgold County – The Ringgold County Board of Supervisors' Resolution dated October 6, 2020, increased temporary PEOs' pay from \$7.25 to \$8.00 per hour. Because the Resolution included the previous authorized pay rate for temporary PEOs, we did not obtain any additional resolutions. The County-wide approved mileage rate for 2020 was the Federal rate of \$0.575 per mile.

Handwritten timesheets were completed and signed by each temporary PEO and the County Auditor. The amount to be paid was manually calculated on each timesheet and recorded in the accounting system. An electronic claims voucher was completed and signed by the County Auditor and payments were recorded in the accounts payable system.

We did not identify any variances during our comparison of wages and mileage reimbursements issued to temporary PEOs to the number of hours worked and the number of miles driven documented by the temporary PEOs on the handwritten timesheets for the Primary Election.

For the payments associated with the General Election, we identified the following concerns:

- A temporary PEO was not paid for an hour worked, resulting in an underpayment of \$8.00.
- A temporary PEO, originally intended to work the precinct in her place of residence, instead worked in a precinct out-of-town and was not reimbursed for mileage, resulting in an underpayment of \$18.40.

County officials concurred with the findings identified. In addition, the County Auditor stated corrective entries will be recorded and payments issued to the temporary PEOs affected to remedy the underpayments.

Although Ringgold County received HAVA CARES funding for the 2020 elections, per the Deputy Auditor, the County did not use any of the funds received for temporary PEO pay.

Other Administrative Issues

As previously stated, section 49.20 of the *Code of Iowa* states, in part, "members of election boards shall be deemed temporary state employees who are compensated by the county in which they serve and shall receive compensation at a rate established by the board of supervisors." In addition, under section 39A.6 of the *Code*, the State Commissioner has the authority to issue a technical infraction and letter of instruction as a result of identified non-compliance with the rules and regulations applicable to the administration of elections. As of 2021, section 39A.6 of the *Code* also requires the State

Commissioner to impose a fine not to exceed \$10,000 upon issuance of a technical infraction. However, that law does not apply to the 2020 elections, which are reviewed in this report.

As a result of our testing, we identified six counties, in addition to Scott County, which did not pay their temporary PEOs in accordance with the approved Board of Supervisors resolution. However, unless notified of a concern or problem, personnel within the Secretary of State’s Office do not regularly obtain or review documentation from the County Auditors’ Offices to ensure compliance with section 49.20 of the *Code*. Had such reviews been performed, additional technical infractions may have been issued related to the 2020 Primary and/or General Election. As illustrated in **Table 4** and summarized in the **Schedules**, failure to obtain proper Board approval for temporary PEO pay resulted in unauthorized payments totaling \$37,353.53.

Table 4

County	Overpayments		
	Primary Election	General Election	Total
Adams	\$ 575.00	1,200.00	1,775.00
Des Moines	563.13	50.00	613.13
Dickinson	541.00	-	541.00
Harrison	175.00	350.00	525.00
Pottawattamie	603.50	19,448.50	20,052.00
Poweshiek	1,090.50	-	1,090.50
Scott	12,656.85	100.05	12,756.90
Total	\$ 16,204.98	21,148.55	37,353.53

In addition, we identified three individuals paid \$13.00 per hour rather than the \$11.00 per hour rate approved by the Dickinson County Board of Supervisors. Harrison County officials could not locate the approved rates for the 2020 elections; however, they stated the rates used in 2020 were higher than the rates used in 2019.

Recommended Control Procedures

As part of our testing, we reviewed the procedures used by the Scott County Auditor’s Office and the additional counties selected for testing to process the payments for temporary precinct election officials. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Secretary of State’s and the County Auditor’s Offices’ internal controls.

Finding related to the Secretary of State’s Office

- A. Oversight – In December 2020, media reported the Scott County Auditor had altered payroll records for temporary PEOs who worked during the 2020 Primary Election. Iowa Secretary of State representatives requested additional information from the County Auditor’s Office and subsequently issued a technical infraction regarding the matter. Prior to the media reports, SOS representatives did not have cause for concern regarding compliance with section 49.20 of the *Code of Iowa*.

The Iowa Secretary of State (SOS) is the State Commissioner of elections and supervises the 99 County Auditor’s Offices in the administration of election laws and administrative rules. As part of their responsibilities, the SOS should review compliance with section 49.20 of the

Code of Iowa. In accordance with section 39A.6 of the *Code*, the State Commissioner has the authority to issue a technical infraction and letter of instruction as a result of identified non-compliance with the rules and regulations applicable to the administration of elections. As of 2021, section 39A.6 of the *Code* also requires the State Commissioner to impose a fine not to exceed \$10,000 upon issuance of a technical infraction for future elections.

As a result of our testing, we identified counties which did not pay their temporary PEOs in accordance with the approved Board of Supervisors resolution, resulting in unauthorized payments of \$37,353.53. However, unless notified of a concern, personnel within the SOS do not regularly obtain or review documentation to ensure compliance with section 49.20 of the *Code*. Had such reviews been performed, technical infractions may have been issued related to the 2020 Primary and/or General Election.

Recommendation – The Secretary of State’s Office should implement procedures to periodically review the establishment of the pay rates to be used by the County Auditor’s Offices for temporary PEOs during elections to ensure compliance with section 49.20 of the *Code*.

Response – As the report above details, the need for this review stemmed from an issue with the former Scott County Auditor and the misreporting of hours worked by precinct election officials in 2020. At their discretion, the Office of the Auditor of State (AOS) expanded the review to include 15 additional counties that were selected by the AOS based on the criteria explained beginning on page 8 of this report.

As is noted earlier in this report, prior to the issues that occurred in Scott County, the Iowa Secretary of State’s Office had not received reports of a County Auditor’s non-compliance with Iowa Code §49.20. The Secretary of State’s Office will continue to educate County Auditors regarding Iowa Code §49.20. Currently, our staff is working with the AOS to arrange a training for County Auditors and their staff prior to the 2022 General Election.

Soon, the Secretary of State’s Office will introduce administrative rules to provide clarity to Iowa Code §49.20. These new administrative rules will provide County Auditors with additional guidance on the steps they need to take to ensure compliance with Iowa Code §49.20 prior to the election. For the 2022 General Election, we will have counties provide information regarding precinct election official pay on the Certification Form filed with our office following the election.

Additionally, the Secretary of State’s Office would request that the AOS begin routinely reviewing records related to precinct election official pay when conducting financial audits of counties. Because the Secretary of State’s Office does not have a financial auditor on staff, and precinct election officials are typically paid using county funds, this will ensure records are kept in accordance with generally accepted accounting principles.

Conclusion – Response acknowledged. It is appropriate for the Secretary of State’s Office to develop administrative rules to provide clarity and guidance to County Auditors regarding compliance with section 49.20 of the *Code*. The Office of Auditor of State will review the information gathered by the Secretary of State’s Office on the Certification Form filed for the 2022 General Election during the Secretary of State’s fiscal year 2023 audit. However, the Office of Auditor of State does not perform the annual audits of all counties within the State. In addition, the procedures performed during annual audits, in accordance with professional standards, must be tailored to each situation based on risk assessments. Risk would be considered low for an annual audit because the precinct election officials’ pay is a relatively small amount within the County’s financial statements.

While this report illustrates there was a risk in County Auditors’ Offices for the 2020 elections, that risk should be reduced by the additional information provided to the County Auditors by the Secretary of State’s Office and this review of the issue released by the Office of Auditor of

State prior to the 2022 General Election. Should a situation be identified involving altered records, similar to that identified for the 2020 Primary Election held in Scott County, notification should be provided to the Office of Auditor of State in accordance with section 11.6(7) of the *Code of Iowa* and appropriate procedures will be developed and carried out. And as always, any area of spending can be selected for audit at any time- providing auditors with flexibility while also ensuring auditees cannot predict their auditor's reviews with enough certainty to believe certain areas are "safe" for waste, fraud, and abuse.

Findings related to County Administration – The findings below summarize the findings from the fifteen counties selected for testing in addition to Scott County. We did not request responses to the findings summarized below. However, we discussed the findings with the sixteen County Auditors and representatives of the Secretary of State's Office prior to issuing our report.

A. Code Compliance – Section 49.20 of the *Code of Iowa* states, in part, "members of election boards shall be deemed temporary state employees who are compensated by the county in which they serve and shall receive compensation at a rate established by the board of supervisors." As a result of our review, we identified:

- 1) Six counties which did not obtain approval from the Board of Supervisors for all temporary PEO pay rates used.
- 2) Three counties which paid an hourly rate exceeding the hourly rate approved by the Board.
- 3) Two counties which could not locate Board approval for the temporary PEO pay rates used.

Recommendation – All County Auditor's Offices should implement procedures to ensure all pay rates to be used for payments to temporary PEOs during elections are properly established and approved by the Board of Supervisors prior to the elections being held. Supporting documentation maintained, including, but not limited to, Board resolutions, Board meeting minutes, or budget documentation, should detail the specific pay rates to be used for all services to be provided by temporary PEOs during the elections.

B. Recordkeeping – During our review of the payroll and accounts payable records maintained by the County Auditors' Offices tested, we identified five counties which did not maintain sufficient supporting documentation for all payments issued to temporary PEOs, including attendance at training, hours worked outside of Election Day, and the number of miles driven.

Recommendation – All County Auditor's Offices should implement procedures to ensure sufficient supporting documentation is maintained for all payments issued to temporary PEOs.

C. Accuracy of Payments – As part of our review, we recalculated the payments issued to the temporary PEOs, including mileage reimbursements. As a result, we identified numerous mathematical or data entry errors which resulted in the issuance of incorrect payments. Supporting documentation maintained was not consistently signed or completed correctly by either the temporary PEO, the Chairperson, or personnel within the County Auditor's Office to evidence review and/or approval of the information provided.

Recommendation – All County Auditor's Offices should implement procedures to ensure the number of hours worked and the number of miles driven recorded by the temporary PEOs is independently reviewed for accuracy and completeness. In addition, a comparison between the supporting documentation and the County's accounting system should be performed, at least on a sample basis, to ensure the manual data is correctly recorded.

Schedules

Report on a Review of the
 Use of Help America Vote Act Funds
 Administered by the Secretary of State
 and
 Authorized Pay Rates for Temporary Precinct Election Officials
 Administered by Selected Counties

Summary of Findings for the June 2020 Primary Election

Description	Adams	Black Hawk	Boone	Cerro Gordo	Clayton	Des Moines	Dickinson	Harrison
Approved wage rates:								
Hourly**	\$8.25/hr.			\$11.00/hr. - \$13.00/hr.	\$10.00/hr.	\$8.50/hr. - \$10.00/hr.		
Daily flat rate**	N/A	Specific wage rates not approved.	Could not locate approval.	N/A	N/A	N/A	Specific wage rates not approved.	Could not locate approval.
Hazard pay	N/A			N/A	N/A	N/A		
Other flat rates^	N/A			N/A	N/A	N/A		
Wage rates used:								
Hourly**	\$8.25/hr.	\$11.50/hr. - \$13.50/hr.	\$8.00/hr. - \$9.00/hr.	\$11.00/hr. - \$13.00/hr.	\$10.00/hr.	\$10.00/hr. - \$12.00/hr.	\$9.00/hr.	\$15.00/hr.
Daily flat rate**	-	\$200.00 - \$250.00	-	-	-	-	-	\$125.00 - \$275.00
Hazard pay ~	\$25.00 - \$50.00	-	-	-	-	-	-	-
Other flat rates^	-	\$20.00	-	-	-	-	-	\$25.00 - \$50.00
Payments exceeding authorized rates:								
Mathematical or data entry errors	\$ 10.30	-	-	-	-	-	-	-
Unauthorized pay	575.00	-	-	-	-	563.13	541.00	175.00

Howard	Linn	Louisa	Polk	Pottawattamie	Poweshiek	Ringgold	Scott	Total
\$11.00/hr. - \$13.00/hr.		\$10.00/hr. - \$11.00/hr.	\$10.00/hr. - \$14.00/hr.	\$8.00/hr.	\$9.00/hr. - \$10.00/hr.	\$7.25/hr.	\$10.00/hr. - \$12.00/hr.	
N/A	Specific wage rates not approved.	N/A	N/A	\$200.00 - \$250.00	N/A	N/A	N/A	
N/A		N/A	N/A	N/A	N/A	N/A	N/A	
N/A		N/A	N/A	N/A	N/A	N/A	N/A	
\$11.00/hr. - \$13.00/hr.	Up to \$15.00/hr.	\$10.00/hr. - \$11.00/hr.	\$10.00/hr. - \$14.00/hr.	\$15.00/hr.	\$12.00/hr. - \$13.00/hr.	\$7.25/hr.	\$15.00/hr.	
-	\$225.00 - \$250.00	-	-	\$200.00 - \$250.00	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	\$50.00	
-	43.24	-	12.65	-	-	-	11.50	\$ 77.69
-	-	-	-	603.50	1,090.50	-	12,656.85	16,204.98

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Summary of Findings for the June 2020 Primary Election

Description	Adams	Black Hawk	Boone	Cerro Gordo	Clayton	Des Moines	Dickinson	Harrison
Payments less than authorized rates:								
Mathematical or data entry errors	-	-	12.00	-	-	-	-	-
Sufficient supporting documentation?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No

** - Ranges are based on the role fulfilled by the temporary PEO, such as Chairperson, Greeter, or Absentee Board.

^ - Includes duties such as couriers, assisting with the set-up/tear-down of a polling place, or posting signage.

~ - \$25.00 was paid to temporary PEOs working a half day, while temporary PEOs working a full day received \$50.00.

Howard	Linn	Louisa	Polk	Pottawattamie	Poweshiek	Ringgold	Scott	Total
-	-	-	2.30	-	-	-	-	14.30
Yes	No	Yes	Yes	No	Yes	Yes	Yes	

Report on a Review of the
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 Administered by Selected Counties

Summary of Findings for the November 2020 General Election

Description	Adams	Black Hawk	Boone	Cerro Gordo	Clayton	Des Moines	Dickinson	Harrison
Approved wage rates:								
Hourly**	\$8.25/hr.			\$11.00/hr. - \$13.00/hr.	\$10.00/hr.	\$10.00/hr. - \$12.00/hr.		
Daily flat rate**	N/A	Specific wage rates not approved.	Could not locate approval.	N/A	N/A	N/A	Specific wage rates not approved.	Could not locate approval.
Hazard pay	N/A			N/A	\$2.50/hr.	N/A		
Other flat rates^	N/A			N/A	N/A	N/A		
Wage rates used:								
Hourly**	\$8.25/hr.	\$11.50/hr. - \$13.50/hr.	\$8.00/hr. - \$9.00/hr.	\$11.00/hr. - \$13.00/hr.	\$10.00/hr.	\$10.00/hr. - \$12.00/hr.	\$11.00/hr. - \$13.00/hr.	\$15.00/hr.
Daily flat rate**	-	\$200.00 - \$250.00	-	-	-	-	-	\$125.00 - \$275.00
Hazard pay ~	\$25.00 - \$50.00	-	-	-	\$2.50/hr.	-	-	-
Other flat rates^	-	\$20.00	-	-	-	\$25.00	-	\$25.00 - \$50.00
Payments exceeding authorized rates:								
Mathematical or data entry errors	\$ -	-	214.10	45.00	-	-	-	-
Unauthorized pay rates	1,200.00	-	-	-	-	50.00	-	350.00

Howard	Linn	Louisa	Polk	Pottawattamie	Poweshiek	Ringgold	Scott	Total
\$11.00/hr. - \$13.00/hr.	Up to \$15.00/hr.	\$10.00/hr. - \$11.00/hr.	\$10.00/hr. - \$14.00/hr.	N/A	\$12.00/hr. - \$13.00/hr.	\$8.00/hr.	\$15.00/hr.	
N/A	\$225.00 - \$250.00	N/A	N/A	\$200.00 - \$250.00	N/A	N/A	N/A	
N/A	Not specified.	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	
\$11.00/hr. - \$13.00/hr.	Up to \$15.00/hr.	\$10.00/hr. - \$11.00/hr.	\$10.00/hr. - \$14.00/hr.	\$8.00/hr. - \$15.00/hr.	\$12.00/hr. - \$13.00/hr.	\$8.00/hr.	\$15.00/hr. - \$20.00/hr.	
-	\$225.00 - \$250.00	-	-	\$200.00 - \$250.00	-	-	-	
-	\$50.00	-	-	\$100.00	-	-	-	
-	-	-	-	-	-	-	-	
15.00	360.26	-	120.00	45.00	-	-	563.10	\$ 1,362.46
-	-	-	-	19,448.50	-	-	100.05	21,148.55

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Summary of Findings for the November 2020 General Election

Description	Adams	Black Hawk	Boone	Cerro Gordo	Clayton	Des Moines	Dickinson	Harrison
Payments less than authorized rates:								
Mathematical or data entry errors	-	-	63.00	12.65	-	-	-	-
Sufficient supporting documentation?	Yes	Yes	No	No	Yes	Yes	Yes	No

** - Ranges are based on the role fulfilled by the temporary PEO, such as Chairperson, Greeter, or Absentee Board.

^ - Includes duties such as couriers, assisting with the set-up/tear-down of a polling place, or posting signage.

~ - \$25.00 was paid to temporary PEOs working a half day, while temporary PEOs working a full day received \$50.00.


Howard	Linn	Louisa	Polk	Pottawattamie	Poweshiek	Ringgold	Scott	Total
-	356.60	-	-	288.00	-	26.40	188.35	935.00
Yes	No	Yes	Yes	No	Yes	Yes	Yes	

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Staff

This review was conducted by:

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