Reconciliations at the Polling Place – Trust or Verify?
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"Trust but Verify." These are words made famous by President Ronald Regan while negotiating deep reductions of nuclear weapons in the United States and the Soviet Union. In all matters important to one's security, one's wealth, or one's freedom, these are words to live by.

Indeed, millions of dollars are paid each year to outside, independent auditors who "certify' to the reasonableness of financial statements of public and private corporations. Investors demand this "verification." Lenders, creditors, and other users of the financial statements also demand the "verification." In addition, having a "second set of eyes" on an enterprise's internal operational activities and finances is so prevalent that many public, private and governmental organizations employ staffs of internal auditors to ensure things are running according to plans and policies and that the financial results are accurate. Again, millions of dollars are voluntarily paid to "verify" honesty and accuracy.

Why is there no independent verification of our elections? There is only trust, with little verification. You MUST TRUST the results of elections, with no opportunity to question the results.

Is honesty, accuracy, and transparency less valuable in the people's election of its representatives than in an investment decision?

Attempts to verify the ballot counts in jurisdictions across the land are aggressively challenged in courts and derided and vilified in the media. Why? Are these really OUR elections?

Reconciliations

One of the key tools independent and internal auditors employ to verify the balance of a general ledger account (many of which are summarized to become line items on financial statements) is to perform an account reconciliation. A reconciliation is known as a primary "detect" control, because it is used to detect an error, either intentional or unintentional in an account. If an error is found, it can be corrected, making the new balance in the account accurate. Accounts are reconciled to get them right.

According to Investopedia, the definition of account reconciliation is "an accounting process that compares two sets of records to check that figures are correct and in agreement. An account reconciliation also confirms that accounts in the general ledger are consistent, accurate, and complete."

In a precinct election environment, there are two areas that should be reconciled, the number of ballots used at the polling place and the vote tally for each candidate. The published election judge guidelines are very clear about how the number of ballots issued must be accounted for, between ballots used, spoiled and the ballots remaining unused. Together, they must equal the number of ballots originally issued. Election judges are very diligent about ensuring all ballots are accounted for. The ballot reconciliation is important, but its value is limited.

Once the ballot reconciliation has been performed and the summary of the votes counted is produced by the tabulation machine, the polling place is essentially closed, and everyone goes home happy.

But wait. What about the actual election – the vote count. How is that reconciled? **The answer is - it is not**. For the most important part of the election – the vote count – we TRUST, BUT WE DO NOT VERIFY. The **black box tabulator** somehow produces a summary of the votes, and no one checks the accuracy of that result.

For a financial person interested in the reliability of processes, failing to reconcile the vote count is unthinkable. Yet in Minnesota Statutes, this reconciliation is not required. That is unbelievably unthinkable. This is a major weakness in internal controls that must be cured by the legislature.

Here is a way to think about this weakness: Think of yourself as the owner of a business. Your accounting staff performs a monthly reconciliation of cash (to verify the month-end balance of cash). Out of curiosity, one day you ask the bookkeeper to show you what is done when cash is reconciled. The bookkeeper says the beginning check number is subtracted from the ending check number to calculate the number of checks written that month. Then that number of checks is checked to verify that was indeed the number of checks written. That is how cash is reconciled.

But wait, you say. You don't know who the checks were written to and how much was sent to each vendor. You've reconciled the number of checks but not the cash spent. Your bookkeeper replies she trusts the bank to get that part right. Does that make any sense? Are you a happy business owner? **Well, that is how your elections are run**.

Cast Vote Record (CVR)

All electronic vote tabulation machines operate in a comparable manner. When a ballot is fed into the machine, it is scanned, and a digital image of the ballot is created. It is this image (not the actual ballot) that is counted. All the information on the ballot is recorded and stored in the machine's memory. That memory can be envisioned as a spreadsheet with rows and columns.

The columns represent the candidates, and the rows capture all the information of the ballot. One row for each ballot. When a vote is detected, a hash mark is placed in that candidate's column. When the polls close, the machine totals all the hash marks, and a summary report of the election results is produced showing the votes cast for each candidate.

The summary, then is the sum of all votes for each candidate. If the detail record of each ballot was not created and stored in memory, a summary would not be possible. The memory containing the ballot image and the detail record of each ballot is often referred to as the Cast Vote Record. Some vote tabulating machine vendors use different terminology for this stored memory. By whatever name, it is the detail stored information from each ballot.

This CVR is the detail that should be reconciled to the summary totals to ensure the totals reported to the public are accurate and ARE SUPPORTED BY **SOMETHING**. This is the VERIFY part that is missing. It is not perfect and there still may be errors, but it is the basics supporting the totals.

Rebuttal & Reply

Election officials (and possibly legislators) will no doubt respond to this criticism in two ways. First, they will say, there is no need to agree the detail to the summary of votes cast because the summary comes directly from the CVR, and the summary will be the sum of the detail.

Reply: True enough and in a perfect world the detail will always agree, but that is not a reason NOT to perform the tie-out procedure. In business, customer systems and vendor systems are also integrated, and the sum of individual customer and individual vendor balances SHOULD agree with the summary total in the general ledger, but they do not always agree. Stuff happens. All the time. And there is no excuse for NOT ensuring both the detail and summary agree.

Second, they will say, between the vendor and the local election officials, extensive logic and accuracy tests are performed to ensure the public can trust what the black box produces.

Reply: The logic and accuracy tests are anything but extensive. Perfunctory would be a better description of these tests. They are created and provided by the vendor and test only certain basic conditions. It is somewhat like an instructor handing out a multiple-choice test together with the answers to all the questions. The people that programmed the machines devise the test decks to suit their machines. It would portend an utter disaster if any of the machines failed these tests.

If the vendors were serious about logic and accuracy tests being anything other than a scheme to provide a false sense of confidence to a non-technical and highly uncritical public, they would allow competent citizens to provide other sets of test desks to verify the accuracy and reliability

of the machines. They do not. Furthermore, the software that runs the tabulators is strictly off limits from any sort of outside scrutiny. The black boxes remain black. Disinfecting sunlight is not permitted.

Action Plan

Now that we have a basic but clear understanding of the CVR and reconciliation processes that should be in place, we should ensure that each local election official and all of the county commissioners are aware of this gaping hole in internal control and our concerns. We must also get the attention of our legislators, whether DFL or Republican, to ensure they know the issues (do not count on them already knowing).

Each of these state and local officials must be gently led to the understanding that the political environment has been changed by the 2020 elections. Citizens are becoming engaged in new and different ways. We are becoming actively engaged in our own governance. As a self-governing people we have an interest in how AND HOW WELL government works. We have many questions. Sometimes when we ask questions, we find out that government processes in place for years or decades can be improved when a "second set of eyes" is applied.

The officials must also understand a self-governing population MUST be an involved population. We own this (government) enterprise and need to actively manage it, taking an owner's perspective. We have been absentee owners for too long. The local officials, whether elected or appointed are our employees and their performance is subject to our evaluation and approval. We will TRUST, but we also must be able to VERIFY. Trust AND Verify.