

Top Five Reasons Florida Needs the “Election Governance with Reconciliation and Procedural Audits” Bill

Our vote is as important as our money, and it should be managed using best-in-class industry standards.

Financial industry standards require each bank branch and teller to reconcile their results daily and each bank is independently audited before reporting their financials. The Sarbanes Oxley Act (SOX) requires all publicly traded corporations to undergo annual independent audits of their policies, procedures, and technology with full transparency to ensure controls are in place to guarantee financial accuracy and prevent fraud.

Applying the rigor of SOX to elections means each precinct must reconcile daily and the aggregated results from all precincts must be reconciled and audited before election results are certified. Additionally, each county’s election policies, procedures, and technology must be independently audited to ensure controls are in place and working and all laws are being followed. *None* of these controls are in place for Florida elections.

1) Florida elections are certified before being reconciled or audited. Post-certification audits and reconciliations are insufficient and are performed by election officials, not independent auditors.

- Limited scope election result audits and reconciliations are performed *after* election certification.
- In the 2022 FL general election, post-certification reconciliation showed 145,309 more ballots counted than voters recorded as having voted, but election outcomes were not re-evaluated.
- No independent IT audits, manual cross-checks, or procedural audits are required.
- Dozens of record sets need to be reconciled daily to prevent, detect, and correct issues before results are compromised. Only one set of records is currently reconciled.

2) There are currently no “SOX” type audits of Florida election policies, technologies, or procedures

- A citizen led “SOX” initiative using public records and observational data determined that only 1/3 of the needed controls are in place in Florida to ensure fair and accurate elections.
- Citizen groups that perform “SOX” type audits using public records face prohibitive charges, denied requests, and records are not provided until after elections are certified.

3) Florida has many gold standard election laws that are inconsistently followed because no independent oversight of key processes by the state, candidates, or voters is in place

4) Canvassing boards do not have visibility to or responsibility to oversee key process steps

5) Full & timely transparency is critical for accurate and trustworthy elections – FL has neither

Why the Election Governance Bill is the Only Real Solution

| Goal | Governance Bill | President Trump’s EO & Directives |
|---|------------------------|--|
| Every step in the election process is auditable and audited | ✓ | TBD |
| Annual “SOX” type audits | ✓ | TBD |
| Procedural audits | ✓ | TBD |
| Expanded bi-partisan canvassing board responsibility | ✓ | TBD |
| Full and timely transparency | ✓ | ✓ |

For More Info: [Election Governance with Reconciliation and Procedural Audits Bill](#) Rev 9-25 12pm

