

WASHOE COUNTY

"Dedicated To Excellence in Public Service"

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COMMITTEE MEMBERS

Commissioner Jeanne Herman
Alt. Commissioner Alexis Hill
Barbara Kinnison
Charlene Hart
Randy Brown
Matthew Buehler
County Manager Eric Brown

INTERNAL AUDITOR

Samantha Turner

NOTICE OF MEETING AND AGENDA

WASHOE COUNTY AUDIT COMMITTEE

**Crystal Peak Conference Room
1001 E. 9th St.**

**Thursday, November 10, 2022
2:00 p.m.**

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; or moved to the agenda of another meeting.

This meeting will be held at the physical location designated on this agenda, but one or more of the Committee Members and/or County staff may attend and participate by remote technology system. Members of the public wishing to attend may do so and participate as provided in the agenda at the designated physical location.

Accessibility: In compliance with the Americans with Disabilities Act, the Washoe County meeting rooms are accessible and those requiring accommodation for this meeting should notify the Internal Auditor at (775) 328-2064, 24 hours prior to the meeting.

Public Transportation: Public transportation is available to this meeting site: RTC Routes 2, 2S, 5 and 15 serve this location. For eligible RTC ACCESS reservations call (775) 348-5438.

Time Limits and Public Comment: Public comments are welcomed during the Public Comment periods for all matters, whether listed on the agenda or not, and are limited to three minutes per person. Additionally, public comment of three minutes per person will be heard during individually numbered items designated as "for possible action" on the agenda. Persons are invited to submit comments in writing on the agenda items and/or attend and make comment on that item at the meeting. Persons may not allocate unused time to other speakers. Public comment can be submitted via email to washoe311@washoecounty.us. The County will make reasonable efforts to include all comments received for public comment by email in the record. Please try to provide comments by 4:00 p.m. on Wednesday, November 9th, 2022.

Supporting documentation for the items on the agenda provided to Audit Committee members is available to members of the public at the County Manager's Office (1001 E. 9th Street, Bldg. A, 2nd Floor, Reno, Nevada), Samantha Turner, Internal Auditor (775) 328-2064.

Pursuant to NRS 241.020, the Agenda for the Washoe County Audit Committee has been electronically posted at www.washoecounty.us/mgrsoff/internal_audit.html and <https://notice.nv.gov>.

2:00 p.m.

1. Roll Call
2. Public Comment (*comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Audit Committee agenda*)
3. Approval of minutes for June 23, 2022, meeting (for possible action)
4. Introduction and Staff Recruitment Update:
 - a. Chief Financial Office, Abigail Yacoben
 - b. New Internal Auditor Position
5. Grants Process Audit Update Presentation (by Constance Lucido, Washoe County Grants Administrator)
6. Audit Update Discussion –Samantha Turner, Internal Auditor
 - a. Completed:
 - Public Comment Concerns Review – Registrar of Voters 2020 Election
 - b. In Progress:
 - Public Administrators Office
 - MAS Audits
 - Sparks Justice Court
 - Second Judicial District Court
 - Reno Justice Court
 - Incline Justice Court
 - Wadsworth Justice Court
 - c. Follow-Up:
 - Human Services Agency
 - d. Other:
 - Annual Report to BCC – July 12th, 2022
 - Three Year Schedule to BCC – July 12th, 2022
 - Provided Budget Book for Fiscal Year 23
 - https://www.washoecounty.gov/budget/library_of_budgets/files/FY23%20Budget%20Book
7. Fraud Hotline (for possible action)
 - a. None

8. Calendaring of the next Audit Committee meetings – Tentative as dates are subject to change
 - a. Thursday, January 12, 2023 @ 3:00 PM
 - b. Thursday, April 6, 2023 @ 3:00 PM
 - c. Thursday, June 22, 2023 @ 3:00 PM
9. Audit Committee Member Comments – limited to announcements or issues proposed for future agendas and/or workshops
10. Public Comment (comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Audit Committee agenda)

Audit Committee Meeting
Washoe County, Nevada
June 23, 2022 at 2:00 PM

Voting Members: Commissioner Jeanne Herman, Commissioner Alexis Hill, Randy Brown, Barbara Kinnison, Matthew Buehler, Charlene Hart

Non-Voting Member: County Manager Erik Brown (not present)

Absent: None

Other Attendees: Samantha Turner (Internal Audit), Cathy Hill (Comptroller and Interim Chief Financial Officer), Mary Kandaras (Deputy District Attorney), Constance Lucido (Grants Administrator)

Agenda Item 1 - Roll Call

The meeting was called to order at 2:00 PM and Ms. Turner performed the roll call – those listed above were present.

Agenda Item 2 - Public Comment

No public comment. Ms. Turner noted public comment was completed through the Washoe 311 systems. No emails or voicemails were received for this meeting and there were no members of the public present wishing to speak.

Agenda Item 3 – Introduction

Ms. Turner introduced the newest member of the audit committee, Charlene Hart and she also provided some of her background to the committee members.

Agenda Item 4 - Approval of minutes for January 13, 2022, meeting

Commissioner Herman moved to approve the minutes. Randy Brown seconded the motion, which carried unanimously with Charlene Hart abstaining from the vote.

Agenda Item 5 – Audit Report Update

Ms. Turner explained she was hoping to have an audit completed for presentation; however she was pulled to help with the Registrar of Voters Poll Worker newly implemented software program for recruiting/training/assignment.

Ms. Turner discussed the audits currently in process and the audits that were being follow-ed up on. She also introduced the new grants administrator to the committee. The budget request for the new position was approved and she will be working with HR for the recruitment.

Ms. Turner also took a proclamation for International Internal Audit Awareness Month in May.

Audit Committee Meeting
Washoe County, Nevada
June 23, 2022 at 2:00 PM

Agenda Item 6 – Fraud Hotline

No complaints were received.
No action taken.

Agenda Item 7 – Annual Report

Ms. Turner explained the report, including the Public Guardians Audit, Voters Assistance, additional position, surprise cash counts and follow-up audits.
Barbara Kinnison moved to approve the annual report. Commissioner Herman seconded the motion, which carried unanimously.

Agenda Item 8 – Three Year Schedule

Ms. Turner explained the proposed schedule (below) and explained with the new auditor the division will be able to complete more audits. Discussion among the committee members regarding the position assistance with governmental affairs every other year for the legislative sessions around timing and Ms. Turner explained that this will be the first year so upon completion we will have a better understanding of the time commitment going forward.
Matthew Buehler moved to approve the annual three-year schedule. Barbara Kinnison seconded the motion, which carried unanimously.

| <u>Fiscal Year Ending 06/30/2023</u> | <u>Fiscal Year Ending 06/30/2024</u> | <u>Fiscal Year Ending 06/30/2025</u> |
|--------------------------------------|--------------------------------------|--------------------------------------|
| Cash Control Audit | Cash Control Audit | Cash Control Audit |
| Roles and Rights SAP Audit | Roles and Rights SAP Audit | Roles and Rights SAP Audit |
| Public Administrator’s Office | Disaster Recovery | Donation Process |
| MAS District Court | Telephone Expense | Access Management |
| MAS Incline Justice Court | Debt Service Fund | Hiring Procedures |
| MAS Reno Justice Court | Parks Revenue | Employee Retention |
| MAS Sparks Justice Court | Facilities Maintenance | Background Checks |
| MAS Wadsworth Justice Court | Utility Billing | Vendor Maintenance |
| Sheriffs Fees & Bail Procedures | Worker’s Comp | |
| Travel Expense | | |
| Governmental Affairs Assistance | | Governmental Affairs Assistance |

Agenda Item 9 - Calendaring of meetings

The following dates were tentatively scheduled for the audit committee quarterly meetings for the fiscal year.
This was a non-action item therefore no motion was given.

Thursday, October 6, 2022 @ 3:00 PM
Thursday, January 12, 2023 @ 3:00 PM
Thursday, April 6, 2023 @ 3:00 PM
Thursday, June 22, 2023 @ 3:00 PM

Agenda Item 10 - Audit Committee Member Comments

None

Agenda Item 11 - Public Comment

No public comment

Adjournment

At 2:18 PM the meeting was adjourned




Grants Division

2018 Internal Audit Mitigation Progress

November 2022

1

Review of Findings

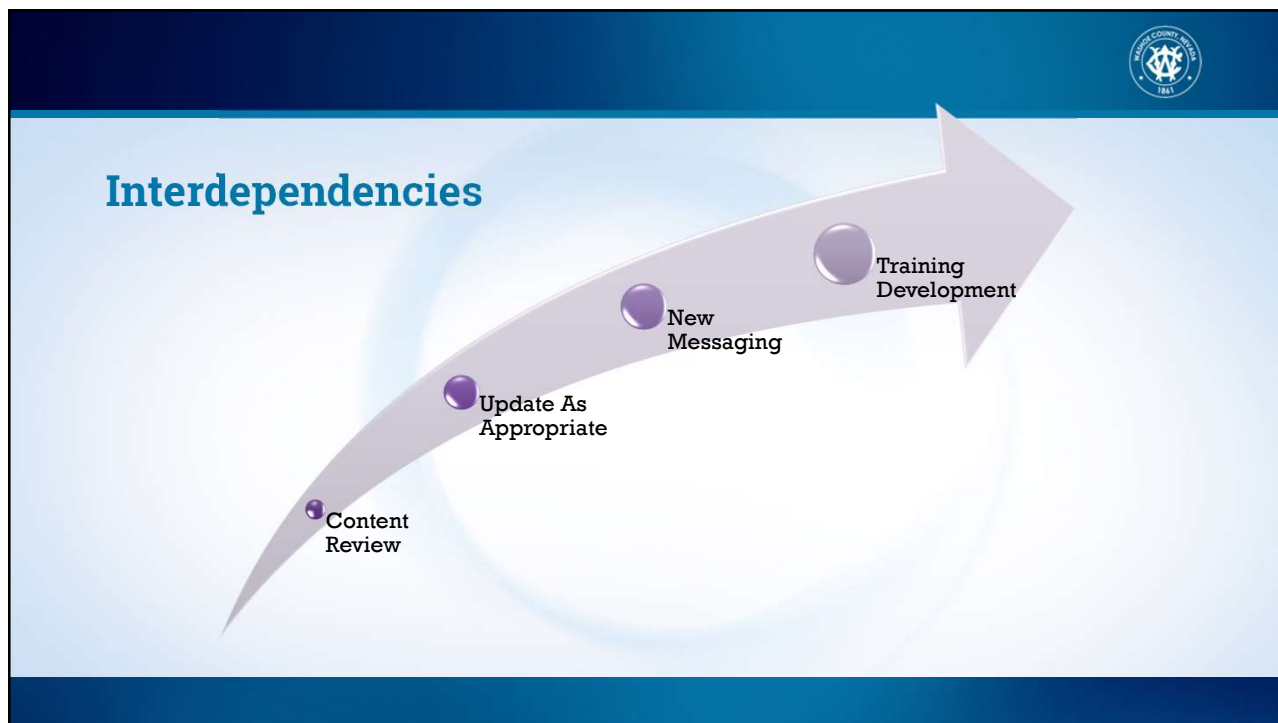


- 01 Centralized Oversight.** Easily permit effective countywide monitoring of the full range of grant activities.
- 02 Grant Internal Control.** Consistent with COSO and Green Book.
- 03 Grant Approval Process.** Consistently applied.
- 04 Grant Procurement Policies.** Consistent with county policy and federal regulations.
- 05 Grant Fiscal Management.** Systematic collection of grant file documents & reporting.
- 06 Subrecipient Management.** With an audit trail.
- 07 Grant Training Program.** Available to WC Grant Professionals.

2



3



4

Training Development

Grant Orientation Training

External Webinars

Training by Topic

Questionnaire

Internal Certification

01 02 03 04 05

The slide features a central graphic of a lightbulb with a gear inside. Five colored tabs (01-05) extend from the top of the lightbulb. Surrounding the lightbulb are five icons: a star for 'Grant Orientation Training', a Wi-Fi symbol for 'External Webinars', a person for 'Training by Topic', a pencil for 'Questionnaire', and a house for 'Internal Certification'. The Washington County, Nevada logo is in the top right corner.

5

Q & A

WASHINGTON COUNTY, NEVADA
1861

The slide has a blue diagonal background on the left with the text 'Q & A'. The right side shows a landscape of snow-capped mountains under a cloudy sky. The Washington County, Nevada logo is in the bottom left corner.

6

Thank you

Connie Lucido
County Grants Administrator
clucido@washoecounty.gov
775-530-4299



7

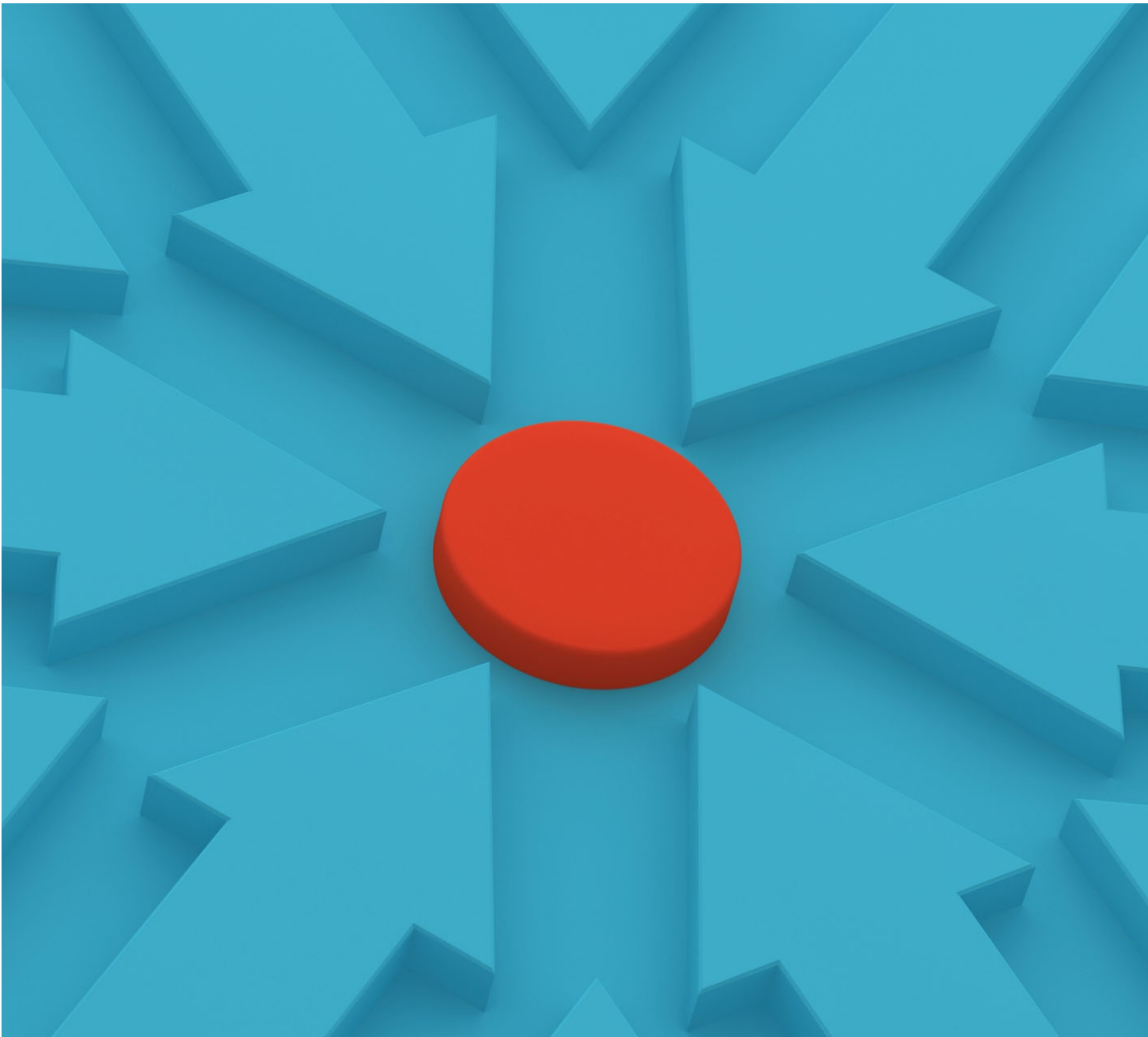
2018 Internal Audit Recommendations – with Mitigation

| Finding | Description | Solution/Recommend | Activities | Timeline |
|--|---|---|---|--|
| 1. Centralized Oversight of County Grants can be Improved | During the FY10 grant audit, a recommendation was made the county should evaluate and consider re-prioritizing the implementation of SAP's grants management module. This did not occur, but enhancements were made and reports developed in SAP. However, these reports do not easily permit effective countywide monitoring of the full range of grant activities | 1.1 County management should perform analysis, in coordination with Tech Services and County dept staff, to identify the best option for a grants management system, countywide. | <p>In 2019 eCivis Grants Management software was implemented. Shortly after the COVID-19 pandemic changed priority on full development of the software.</p> <p>A) Review eCivis tasks to ensure they are consistent with internal controls for grants management</p> <p>B) Enhance Workflow Tasks in eCivis</p> <p>C) Expand required documentation in eCivis</p> <p>D) Develop refresher training for Workflow Tasks and Documentation in eCivis</p> | <p>A) 5/30/2022 - completed</p> <p>B) 6/30/2022 – completed*</p> <p>C) 6/30/2022 – completed*</p> <p>D) 9/1/2022 – not started*</p> <p>*draft in edit stages</p> |
| Finding | Description | Solution/Recommend | Activities | Timeline |
| 2. County Grant Internal Control Procedures Should Comply with Grant Uniform Guidance | The current grant internal controls are not in compliance with COSO's "Internal Control – Integrated Framework" and the federal "Green Book" as required. | 2.1 County management should ensure grant internal controls are revised and comply with COSO's Internal Control Integrated Framework and the federal "Green Book". | <p>Previous improvements have been made to subrecipient and risk evaluations for subgranting.</p> <p>A) Review and update Washoe County grants management internal controls (IC), with crosswalk to the Green Book (ICIF).</p> <p>B) Ensure enhanced workflow of tasks in eCivis (from 1.1) are included in IC revisions.</p> <p>C) Update subrecipient management tools.</p> <p>D) Develop refresher training for newly revised tools</p> | <p>A) 4/30/22 - completed</p> <p>B) 5/30/22 - completed</p> <p>C) 6/30/22 – partially completed*</p> <p>D) 9/30/22 – not started*</p> <p>*work dependent upon edit of draft manual</p> |

| Finding | Description | Solution/Recommend | Activities | Timeline |
|--|---|--|---|--|
| <p>3. County Departments Need to Comply with Grant Approval Processes</p> | <p>Several instances were noted where departments are not complying with the Request to Submit form requirement and are accepting grants prior to BCC approval.</p> | <p>3.1 Submit a Request to Submit a Grant Proposal form for all grant awards, amendments, or supplements.</p> <p>3.2 Obtain BCC approval prior to accepting a grant award, amendment, or supplement.</p> | <p>Revisions to this process have occurred, all departments are required to obtain approval by the Chief Financial Officer for submission, in addition to BCC acceptance of grant awards.</p> <p>A) Streamline the Request to Apply and BCC Grant Agenda Review to reflect necessary information to enable informed decisions (to include questions and documentation).</p> <p>B) Evaluate IC update to ensure this enhancement is included.</p> <p>C) Develop refresher training for revisions to processes</p> <p>D) Revisit the CFO sign off, perhaps can include: "or designee"</p> | <p>A) 6/30/22 – completed*</p> <p>B) 6/30/22 - completed</p> <p>C) 7/31/22 – not started*</p> <p>D) 10/30/22 – completed*</p> <p>*work dependent upon edit of draft manual</p> |
| Finding | Description | Solution/Recommend | Activities | Timeline |
| <p>4. County Departments Should Follow Procurement Practices Identified in Federal Uniform Guidance, the County Grant Policies and Procedures, and the County's Purchasing Manual</p> | <p>Instances were noted where a department did not follow Uniform Guidance for an Independent Contractor Agreement, and another department did not follow County sole source purchase requirements.</p> | <p>4.4 The county should develop an independent contractor agreement specifically for grants; and</p> <p>4.5 Department must follow County grant and sole source policies and procedures even if the grantor requires a sole source vendor to be used.</p> | <p>Previous improvements had been made to include required federal clauses for procurement purposes.</p> <p>A) Cross-walk of procurement requirements using federal funds to ensure both Purchasing Policy and Grants Policy are consistent.</p> <p>B) Review and enhance eCivis to improve the task tracking and requirements for procurement.</p> <p>C) Develop refresher training for federal procurement.</p> <p>D) Research potential use of Master Service Agreements (MSAs) or similar.</p> | <p>A) 6/30/22 – completed*</p> <p>B) 7/31/22 – completed*</p> <p>C) 9/30/22 – not started*</p> <p>D) 11/30/22 – completed</p> <p>*work dependent upon edit of draft manual</p> |

| Finding | Description | Solution/Recommend | Activities | Timeline |
|---|--|--|--|---|
| <p align="center">5. County Departments Need to Enhance Grant Fiscal Management</p> | <p>Departments are not always submitting timely grant expenditure reimbursement requests or maintaining systematic grant files.</p> | <p>5.1 County management should require departments to maintain a systematic approach to compiling grant files.</p> <p>5.2 Training should be provided as needed regarding the compiling of grant files.</p> <p>5.3 SAP should be used to set up report due dates and prompts from the system when reports are due.</p> <p>5.4 County departments should file timely reimbursement requests.</p> | <p>A) Review eCivis tasks to ensure they are consistent with systematic compilation of grant files.</p> <p>B) Enhance Workflow Tasks in eCivis to include tasks for report reminders.</p> <p>C) Expand required documentation in eCivis.</p> <p>D) Develop refresher training for effective fiscal and program management of grant projects.</p> | <p>A) 5/30/2022 - completed</p> <p>B) 6/30/2022 – completed*</p> <p>C) 6/30/2022 – completed*</p> <p>D) 9/1/2022 – not started*</p> <p>*work dependent upon edit of draft manual</p> |
| Finding | Description | Solution/Recommend | Activities | Timeline |
| <p align="center">6. County Departments Need to Improve Sub-recipient Monitoring</p> | <p>Departments issuing grant funds to subrecipients are not always performing accurate pre-award risk assessments or site visits as identified by Uniform Guidance and County grant policies and procedures.</p> | <p>6.1 County departments should perform accurate reviews of subrecipient annual financial reports.</p> <p>6.2 The county grant administrator should provide training on performing pre-award subrecipient risk assessments.</p> <p>6.3 County departments should periodically perform on-site review of programs administered by sub-recipients.</p> | <p>A) Review Washoe County Risk Assessment procedures and templates.</p> <p>B) Revise Washoe County subrecipient monitoring tools.</p> <p>C) Review eCivis workflow and enhance subrecipient management requirements.</p> <p>D) Develop refresher training for effective subrecipient management.</p> | <p>A) 5/30/22 – completed*</p> <p>B) 7/30/22 – not started</p> <p>C) 8/30/22 – partially started</p> <p>D) 10/30/22 – not started*</p> <p>*work dependent upon edit of draft manual</p> |

| Finding | Description | Solution/Recommend | Activities | Timeline |
|---|---|--|--|---|
| <p>7. The County's Grant Training Program can be Enhanced.</p> | <p>Based on issues identified as part of this report, some County departments need basic grant training. Also, attendance to grant training needs to be mandatory and newly hire staff should have introductory training.</p> | <p>7.1 The county grants administrator should consider offering some basic grant training.</p> <p>7.2 County management and county grant administrator should consider making attendance to grant training mandatory for all key department grant staff.</p> <p>7.3 Newly hired staff assigned to work on grants should be required to have introductory grants training.</p> | <p>A) Revise eCivis User Guide</p> <p>B) Develop 1-pager "How-To's" for quick reference on Inside Washoe.</p> <p>C) Develop mandatory orientation (basic) training for grant personnel:</p> <p>D) Develop Annual Federal Update webinars – required attendance for all grant personnel.</p> <p>E) Develop Washoe County grants certification program (w/required continuation training components)</p> | <p>A) 7/30/22 – completed*</p> <p>B) As Needed or by 11/30/22 – partial completion</p> <p>C) 11/1/22 – not started</p> <p>D) 5/15/23 – not started</p> <p>E) 9/1/23 – not started</p> |



INTERNAL AUDIT

REVIEW OF MR. ST. JON'S CONCERNS
2020 GENERAL ELECTION

Samantha Turner
Internal Auditor

EXECUTIVE SUMMARY

Washoe County resident Nicolas St. Jon presented concerns with the integrity of the 2020 General Election. Internal Audit staff reviewed the concerns and conducted an investigation of the primary resources within the Registrar of Voters Office (ROV) to determine if the concerns revealed improper conduct or if there are valid explanations for the noted irregularities. A full explanation of the investigation is in this document, and they elaborate on the key findings below:

Provisional Ballots Improperly Labeled as being Cast in Cold Springs

This concern is founded but incomplete. Internal Audit staff found that provisional ballots cast throughout the county were improperly labeled as being cast at a single Vote Center in Cold Springs, but this is due to a lack of automated processes to categorize provisional ballots by actual voting location. The provisional ballots were actually cast on numerous machines around the county and categorized as Cold Springs.

Number of Provisional Ballots Should Match Number of Same-Day Registrations

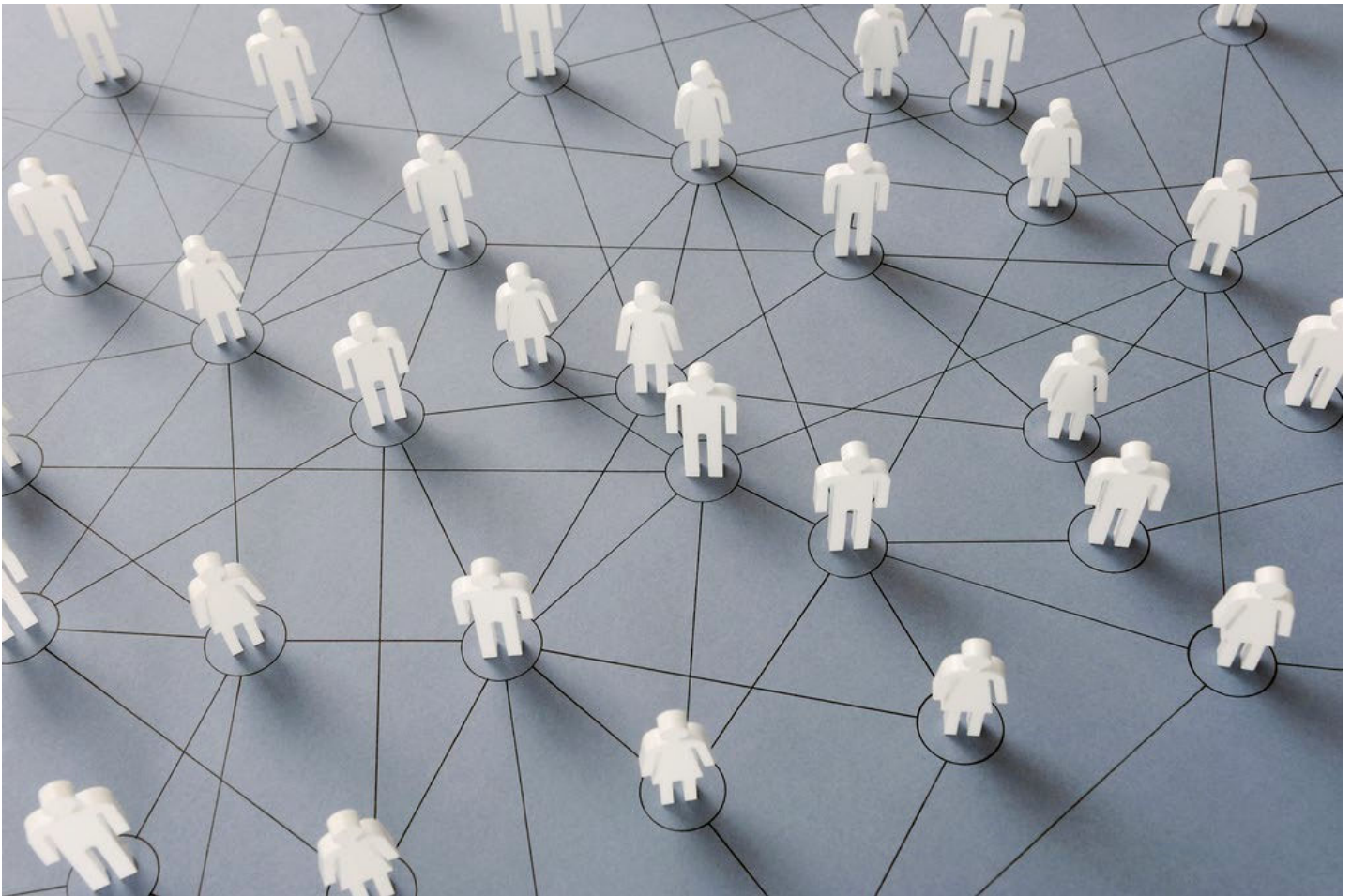
When someone registers to vote on Election Day (same-day registration), they are issued a provisional ballot, so an assumption can be made that the numbers of each should match. However, this does not take into account ballots cast through the Help America to Vote Act (HAVA). Mr. St. Jon did not account for the 40 HAVA ballots.

Numbers Active Voters is Inconsistent

Mr. St. Jon correctly pointed out that there are different numbers of active voters depending on the resource used: county rolls, state rolls, and a list of voters requested personally by Mr. St. Jon. He is correct because these lists were requested and referenced at different times. The voter database is a dynamic database – it changes constantly with new registrations, changed registrations, and removed registrations. A list pulled from the county database this morning would not match a list compared to the state database tomorrow. Mr. St. Jon is not incorrect that the numbers do not match, but his conclusion that it is due to nefarious activities is wrong. It must also be noted that one voter, through updating their voter registration, may account for several changes to the voter rolls but they are still just a single voter.

Conclusion

The following audit report explains the details of voter rolls and is supported by data noted in the appendices. The resident's concerns are based upon a noted technological issue with reporting on Election Day, or upon a misunderstanding of the dynamic nature of voter rolls. There is no finding of misconduct or an anomaly in reporting that would have affected the outcome of the election.



OVERVIEW OF CONCERN

Nicholas St. Jon met with County Manager Eric Brown and provided a report entitled “Washoe County Provisional Voting Anomalies.” That report was provided to the Internal Audit Division and a review of the data proceeded.

There were primarily two issues presented in the report provided: the number of provisional ballots reported out of the “Cold Springs” location for voting and the number of voters on the voter roll as well as why some voters were no longer on the voter roll.

- ⌘ Data provided to Nicholas St. Jon had 2,950 lines associated with Cold Springs Middle School with the next highest amount of 336 at Lawlor Events Center UNR.
- ⌘ Data reported on the Secretary of State website listed 306,033 registered voters while the Washoe County Election Summary Report listed 304,224 registered voters and Nicholas St. Jon reference 308,363 active registered voters from the Nevada Secretary of State Election Administration and Voting Survey (EAVS).

COLD SPRINGS – PROVISIONAL BALLOTS

Comments from Nicholas St. Jon

Cold Springs had 2,950 provisional ballots all on Election Day 11/3/2020 while the polling books only processed a total of 688 voters and did not list any as provisional. Timing for how often a voter would have had to vote was also provided to demonstrate the doubtfulness of 2,950 provisional ballots plus 688 voters.

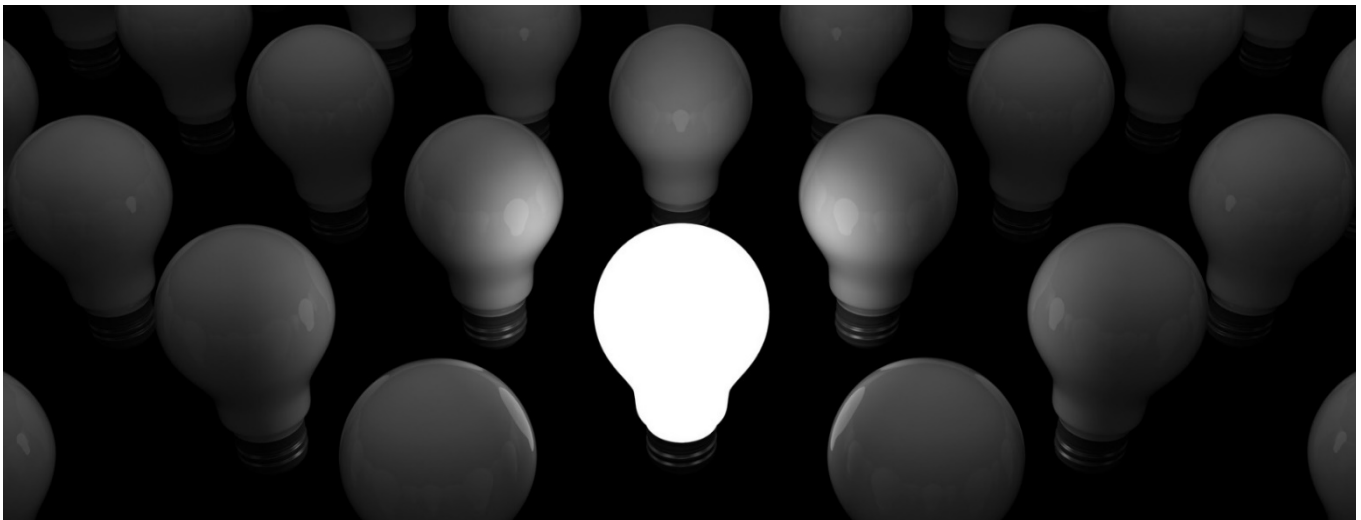
Internal Audit

All data was reviewed, and the following was determined.

During early voting the records are auto-updated in the pollbook and voter data-base systems and verified by hand-scanning the physical books. Early vote records at the early vote locations are an absent ballot and is marked as such in the voter registration system, in real-time because these have an *AB site reference* code associated with them. Therefore, all locations were accurately reported.

During Election Day there are not individual site location identification on the pollbooks because there are no automated processes available to mark a voter record on Election Day in the voter database. Election Day records are assumed by the system to have voted in their precinct site. Posted history for Election Day has always been handled by manually scanning in the Election Day voter barcodes from the pollbooks post-election. There is no interface to automatically update Election Day records with our system. There are also no location references in the voter data base records for Election Day voters.

Internal audit was able to work with the Registrar of Voters staff to pull an equipment list by location and verify what machine the 2,950 Cold Springs provisional voters voted on and then compile them into a list of where the votes actually occurred. Not all the records in the spreadsheet provided by the Registrar of Voters office to Nicholas St. Jon were for counted votes as there were 5,565 lines of data and there were only 4,139 same day registration votes counted therefore not all the 2,950 Cold Springs line item were counted. A total of 2,825 were recorded votes on machines and the breakdown is in appendix A.



NUMBER OF PROVISINAL BALLOTS

Comments from Nicholas St. Jon

A spreadsheet was provided by the Registrar of Voters with 5,565 records. The Nevada Secretary of State 2020 Election Administration and Voting Survey (EAVS) states there were 4,139 same day registrations with the Secretary of State website stating there were 4,179 provisional ballots counted.

Internal Audit

All data was reviewed, and the following was determined.

On page 2 of 27 from the Secretary of State 2020 Election Administration and Voting Survey (EAVS) it is reported there were 4,139 total same-day registrations. On page 23 of 27 from the Secretary of State 2020 Election Administration and Voting Survey (EAVS) it is reported there were 4,179 total voters who case a provisional ballot and whose ballots were counted which was to include all Help America Vote Act (HAVA) and Same Day Registration (SDR) provisional ballots that were counted. This explains the difference referenced of 40 votes.

At the time of this report, the auditor has been unable to filter the data from the spreadsheet provided by the Registrar of Voters Office to produce the list of voters who were same-day registrations totaling 4,139 or 4,179 including the HAVA voters. The explanation provided by the office was the spreadsheet provided originally was pulled from the poll books which is not the official record and is not accurate. Reconciliation was not possible.

While the internal auditor could not reconcile the number of provisional ballots to the spreadsheet it was determined these did not impact the overall outcome of the election. You simply cannot look at the totality of the provisional ballots to determine the outcome because precinct level must be reviewed. The concern was that someone may have won by that number however you would need to verify each precinct to determine that number of votes one in that specific area. The auditor did review the data and it did not appear that any of the provisional voters would have changed the results of the election.



Same Day Registration

4,139

Help America Vote (HAVA)

40

Total

4,179

NUMBER OF REGISTERED VOTERS

Comments from Nicholas St. Jon

Total Active Voters per SOS Registered Voters 306,033 compared with Election Summary Report 304,224 compared to Nicholas St. Jon referencing 308,363 from the Nevada Secretary of State 2020 Election Administration and Voting System (EAVS).

Another area of concern was 399 registrations had already been removed from the roll as of April 2021. A question was posed regarding if any candidate had won by less than 399.

Internal Audit

All data that was available was reviewed and it was determined the reason for the differences in the reports is that it depends on the timing of the pulled data. The voter rolls are constantly being updated throughout the day and the number of registered voters can be different hour to hour depending on the activity of that day. For example, a voter roll was provided to the internal auditor for active voters just prior to the General Election 2020 and it had 288,824 voters, compared to a more current 2022 list which had 308,635. While the change in voters was 19,811 it is substantially higher because that is the net number of changes, which does not take into account the cancelled registration and the new registrations which was net to the number.

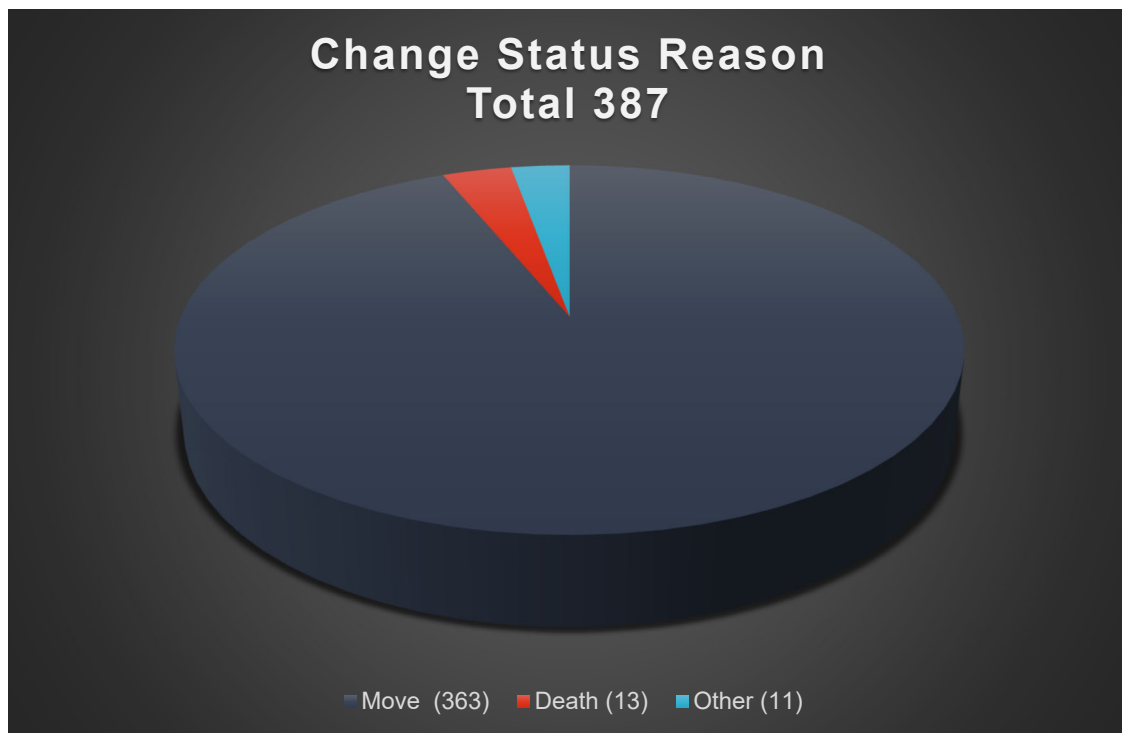
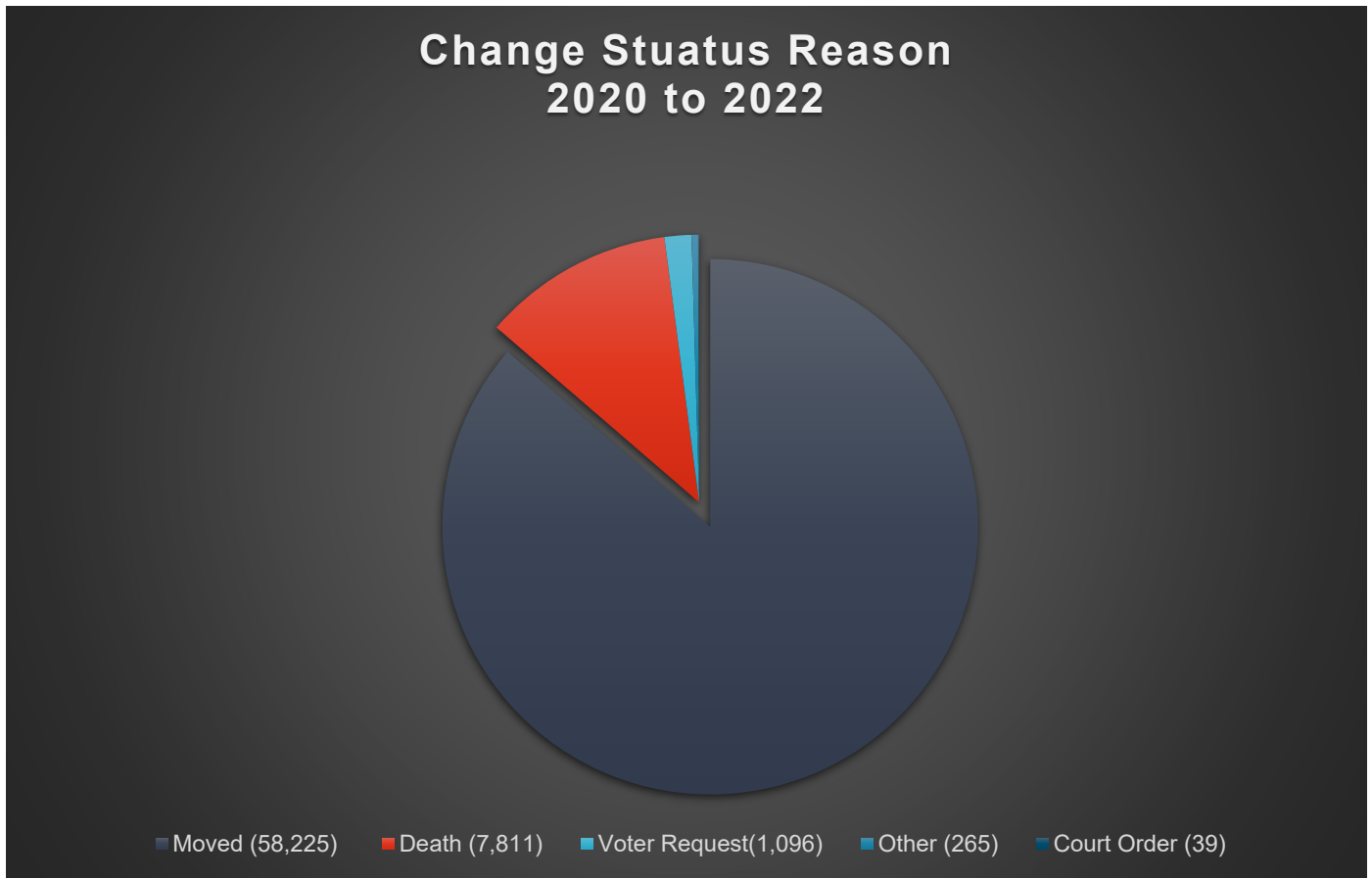
Simplified Example: If there were 100 people registered to vote at the beginning of the business day and 20 people came in to register to vote and then we were notified the 10 people had moved, 5 had passed away and 5 did not want to be registered to vote, at the end of the day there would still be 100 people registered to vote even though there were 40 cumulative changes to the voter roll.

The Voter Roll is a living document, which is constantly changing; people are registering to become voters and others are being removed

As stated above a voter roll was requested from just prior to the 2020 election, which contained 288,824 active voter records. Another roll from 2022 was requested and that contained 308,635 active voter records. A listing of all cancelled registrations was requested from the just prior to the 2020 general election through the current period, that data contained 98,070 records that had been cancelled or were marked as inactive. The internal audit then compared the 2020 list to the 2022 list to see which records had been removed. Once it was determined which records no longer existed on the list it was compared with the cancelled/inactive list provided and it was determined there was 67,436 records that had been identified and their reason codes provided in Appendix B.

Because the complaint was surrounding the same-day registrations (provisional ballots) the auditor also reviewed the spreadsheet containing the 5,565 records and compared that to the list of cancelled/inactive records and compiled the listing of any that appeared on both in Appendix B totaling 387 records. Each of the reason codes were provided for detail in Appendix B, however the

auditor felt it necessary to expand on what each code meant and combined those that were alike in graphs below. As you can see the majority were removed due to death or moving.



Precinct was also reviewed as there was concern that someone may have won by the number of provisional voters that have since been removed. Cancelled registrations by precinct have been provided in Appendix C. The concern was that someone may have won by that number, however you would need to verify each precinct to determine that number of votes one in that specific area. The auditor did review the data and it did not appear that any of the cancelled voters would have changed the results of the election. Only one of the candidate elections was won by less than 300 votes and only one of the WC-1 questions was decided by less than 400 votes.

The auditor is not stating that these votes were improper at the time of the election just that they have been removed since then and even if they had not been counted the election would not have changed.

APPENDIX A

| Location | Count |
|-------------------------------------|--------------|
| Bartley Ranch Park | 36 |
| Cold Springs Middle School | 21 |
| Damonte Ranch High School | 148 |
| DOUBLE DIAMOND ATHLETIC CLUB | 12 |
| Downtown Reno Library | 56 |
| Galena High School | 20 |
| INCLINE VILLAGE LIBRARY | 8 |
| Incline Village Middle School | 29 |
| LAWLOR EVENTS CENTER - UNR | 86 |
| May Museum | 32 |
| McQueen High School | 43 |
| Natchez Elementary School | 10 |
| NIXON | 57 |
| North Valleys Community Center | 67 |
| North Valleys High School | 79 |
| NORTH VALLEYS LIBRARY | 63 |
| NORTHWEST LIBRARY | 108 |
| O'Brien Middle School | 107 |
| Pyramid Lake Tribal Office | 7 |
| RALEYS 105 | 17 |
| RALEYS 108 | 12 |
| RALEYS 115 | 12 |
| RALEYS 121 | 7 |
| RALEYS 124 | 20 |
| Reed High School | 103 |
| Registrar of Voters Office | 200 |
| Reno High School | 86 |
| RENO TOWN MALL | 51 |
| Reno-Sparks Convention Center | 307 |
| Reno-Sparks Indian Colony Gym | 123 |
| Reno-Sparks Livestock Events Center | 102 |
| SAVE MART 554 | 37 |
| SAVE MART 556 | 13 |
| Sky Ranch Middle School | 50 |
| South Valley VFD | 15 |
| SOUTH VALLEYS LIBRARY | 121 |
| Spanish Springs High School | 145 |
| SPANISH SPRINGS LIBRARY | 130 |
| SPARKS JUSTICE COURT | 26 |
| SPARKS LIBRARY | 116 |
| Sun Valley Neighborhood Center | 52 |
| Wooster High School | 91 |
| Grand Total | 2,825 |

APPENDIX B

| Reason Code | Count | Reason Code | Count |
|--------------------|---------------|--------------------|------------|
| 0 | 2 | 8D2 MOVED | 1 |
| 8D2 MOVED | 1,193 | DEATH | 1 |
| ADD PAV | 1 | DNV FED IN | 1 |
| AVR RWC | 33 | DNVINA | 5 |
| DEATH | 675 | ECMOOC | 4 |
| DNV 2012 | 1 | EMOVEDOUT | 1 |
| DNV FED IN | 13,074 | EEOCNC | 3 |
| DNVINA | 14,379 | EPRIA | 6 |
| E30 INACTIVE | 96 | EWCANC | 5 |
| ECMOOC | 5,891 | MOVED | 17 |
| EDEATH | 239 | NCOA ADDR | 11 |
| EMOVEDOUT | 342 | NEVDEATH | 12 |
| EEOCNC | 170 | NEVMOVE | 74 |
| EOUT | 2 | NVPVR | 3 |
| EPRIA | 361 | POST-AV | 220 |
| EWCANC | 811 | POST-CORR | 2 |
| FEL | 22 | POST-NCOA | 1 |
| GUARD | 17 | POST-VNC | 12 |
| HIST | 24 | SDRU | 1 |
| ISSUE 8D2 | 14 | VOID | 7 |
| MERGE | 41 | Grand Total | 387 |
| MOVED | 2,237 | | |
| NCOA ADDR | 4,811 | | |
| NCOA MOVE | 77 | | |
| NEVDEATH | 6,897 | | |
| NEVMOVE | 5,429 | | |
| NVPVR | 846 | | |
| OTHER | 9 | | |
| POST-AV | 7,785 | | |
| POST-CORR | 124 | | |
| POSTDNV 2012 | 2 | | |
| POST-NCOA | 464 | | |
| POST-OTHR | 4 | | |
| POST-SAMP | 1 | | |
| POST-VNC | 956 | | |
| PURGE | 9 | | |
| REC RSTD | 25 | | |
| REISSUE VNC | 3 | | |
| ROSTNOT | 6 | | |
| SDRU | 1 | | |
| STREET | 1 | | |
| UNPEND | 2 | | |
| VOID | 109 | | |
| VTRREQ | 250 | | |
| Grand Total | 67,436 | | |

APPENDIX C

| Precinct | Count | Precinct | Count | Precinct | Count | Precinct | Count |
|----------|-------|----------|-------|----------|-------|----------|-------|
| 100100 | 3 | 300500 | 2 | 501800 | 4 | 642500 | 3 |
| 100200 | 3 | 300900 | 2 | 501900 | 7 | 650000 | 2 |
| 100300 | 5 | 301000 | 3 | 502000 | 6 | 650100 | 1 |
| 100600 | 1 | 301100 | 2 | 502200 | 5 | 652300 | 1 |
| 100800 | 2 | 301200 | 3 | 502700 | 30 | 652400 | 2 |
| 100900 | 10 | 301300 | 1 | 503000 | 1 | 710200 | 1 |
| 101000 | 1 | 301700 | 1 | 503100 | 1 | 730400 | 1 |
| 101200 | 2 | 301800 | 1 | 503500 | 3 | 731000 | 4 |
| 101600 | 4 | 301900 | 2 | 504500 | 1 | 731300 | 1 |
| 101800 | 1 | 302200 | 1 | 504800 | 1 | 731600 | 2 |
| 102200 | 1 | 302300 | 7 | 505600 | 2 | 740200 | 2 |
| 102700 | 1 | 303000 | 2 | 610000 | 1 | 740700 | 2 |
| 103600 | 1 | 303200 | 5 | 610100 | 1 | 741000 | 3 |
| 103900 | 1 | 303600 | 6 | 610700 | 2 | 741500 | 3 |
| 104300 | 7 | 303800 | 1 | 610800 | 7 | 750200 | 3 |
| 104400 | 4 | 304000 | 1 | 611000 | 2 | 752300 | 1 |
| 104500 | 2 | 304100 | 4 | 611100 | 2 | 753600 | 2 |
| 104600 | 1 | 400200 | 8 | 611400 | 3 | 754200 | 1 |
| 201400 | 2 | 401200 | 4 | 620300 | 1 | 754700 | 1 |
| 201500 | 1 | 401400 | 1 | 620400 | 2 | 756100 | 6 |
| 201800 | 3 | 401600 | 1 | 620500 | 5 | 810000 | 1 |
| 201900 | 2 | 401700 | 2 | 620600 | 2 | 810400 | 2 |
| 202300 | 4 | 401900 | 1 | 621000 | 3 | 810500 | 1 |
| 202800 | 1 | 402000 | 2 | 621100 | 2 | 810700 | 5 |
| 203200 | 6 | 402100 | 1 | 621400 | 2 | 811600 | 2 |
| 203400 | 2 | 402500 | 3 | 630000 | 4 | 820000 | 1 |
| 203600 | 1 | 403200 | 1 | 630600 | 5 | 820300 | 2 |
| 203700 | 2 | 403300 | 4 | 630700 | 1 | 820500 | 1 |
| 204100 | 2 | 403500 | 3 | 630800 | 3 | 821900 | 1 |
| 204700 | 1 | 403900 | 1 | 631000 | 1 | 822200 | 1 |
| 205800 | 3 | 404600 | 5 | 632000 | 1 | 823600 | 1 |
| 206800 | 1 | 405300 | 10 | 640300 | 3 | 824000 | 1 |
| 208000 | 1 | 500900 | 10 | 641300 | 3 | 825400 | 1 |
| 208100 | 2 | 501100 | 1 | 641600 | 1 | 910300 | 3 |
| 300000 | 2 | 501300 | 6 | 641800 | 1 | | |

Grand Total 378