

**Audit of the Orange County  
Supervisor of Elections'  
Procedures for Temporary  
Election Workers**



**Phil Diamond, CPA  
County Comptroller  
Orange County, Florida**

[www.occompt.com](http://www.occompt.com)



**Report 484  
March 2020**

## County Audit Division

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Christopher J. Dawkins, CPA, CIA  
*Director*

Wendy Kittleson, CISA, CIA  
*Deputy Director*

## Audit Team

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Scott H. Dezort, CPA  
*Audit Supervisor*

Erin Boley, CIA  
*Audit Supervisor*

### Orange County Comptroller's Office

#### Mission

The mission of the Orange County Comptroller's Office is to serve the citizens of Orange County and our customers by providing responsive, ethical, effective, and efficient protection and management of public funds, assets, and documents, as specified in the Florida Constitution and Florida Statutes.

#### Vision

The vision of the Orange County Comptroller's Office is to be recognized as a highly competent, cohesive team leading the quest for continuing excellence in the effective safeguarding and ethical management of public funds, assets, and documents.



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## OFFICE OF THE COMPTROLLER

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ORANGE  
COUNTY  
FLORIDA

PHIL DIAMOND, CPA  
County Comptroller  
County Audit Division  
109 East Church Street Suite 220  
Post Office Box 38  
Orlando FL 32802  
Telephone 407-836-5775  
[www.occompt.com](http://www.occompt.com)

March 5, 2020

Bill Cowles  
Orange County Supervisor of Elections

We have conducted an audit of the Orange County Supervisor of Elections' Procedures for Temporary Election Workers. The audit was limited to a review of precinct staffing — specifically poll worker qualifications and compensation during the August 2018 Primary and November 2018 General Elections. The period audited was June 2018 through December 2018.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

A response to our recommendations was received from the Supervisor of Elections and is included in the Appendix.

We appreciate the cooperation of the Supervisor of Elections personnel during the course of the audit.

Phil Diamond, CPA  
County Comptroller

c: Board of County Commissioners  
Cynthia M. Clark, Director, Elections Services, Orange County Supervisor of Elections

## **Why This Audit Is Important**

The Orange County Supervisor of Elections is responsible for conducting federal, state, and local elections within Orange County. Proper functioning of the office is critical for the public's confidence in the integrity of the electoral process.

There are 247 voting precincts in Orange County. Each precinct requires at least five workers. The Supervisor of Elections has 47 permanent employees. Therefore, the Supervisor must hire thousands of temporary poll workers for each election. The Supervisor of Elections is responsible for making sure that each polling location is appropriately staffed with individuals trained for specific job duties. It is important that qualified temporary workers are hired and properly paid.

## **The Objectives of Our Audit**

The objectives of the audit were to ensure the Elections Office:

- Screened, trained, and assigned poll workers in compliance with Florida Statutes; and,
- Accurately paid temporary election workers and Adopt-A-Precinct Organizations.

## **What We Found**

### **Oath Payroll Forms Were Not Maintained for All Poll Workers (Page 8)**

Supervisor of Elections personnel could not locate Oath Payroll Forms for 10 of 58 poll workers reviewed. Only one form is used for all poll workers assigned to a precinct. Therefore, based on the number of poll workers assigned to the 10 precincts, the forms were not available for 73 poll workers.

### **Multiple Political Affiliations Were Not Represented at All Precincts (Page 10)**

The Supervisor of Elections tries to ensure that precincts are staffed with poll workers with multiple political affiliations as required by Florida Law. However, two



of the 30 precincts reviewed were staffed with poll workers that were all registered to the same political party.

### **Overall Evaluation (Page 7)**

Based on the results of our testing, the Elections Office selected, trained, and assigned poll workers in compliance with Florida Statutes. In our opinion, payment amounts for poll workers were accurate; however, we could not verify attendance records for some poll workers because of some missing Oath Payroll Forms.

## INTRODUCTION

### Background

The Supervisor of Elections (Elections) Office is a constitutional office established pursuant to Article VIII, Section 1(d) of the Florida Constitution. The Elections Office is responsible for maintaining voter registration records and conducting federal, state, and local elections within Orange County. As part of these responsibilities, the Elections Office ensures that all polling locations are adequately staffed. In 2018, there were 247 voting precincts. There are only 47 permanent positions in the Elections Office. Therefore, the Elections Office staffs polling locations in two ways. First, during each election, temporary workers are hired individually for the County's 247 voting precincts. Additionally, the Elections Office has created an Adopt-A-Precinct program where community organizations provide workers to staff the polls. The total amount paid for poll workers during the 2018 general and primary elections was \$352,910 and \$394,001, respectively<sup>1</sup>.

#### New 2020 Sticker Design for Voting



Whether hired individually or part of the Adopt-A-Precinct program, there are five positions staffed at each precinct:

#### Poll Worker Position Descriptions

**Poll Clerk:** Supervises the other poll workers and must attend a lengthy training to gain an understanding of all positions' duties. Along with many other duties, the Poll Clerk coordinates access to the polling place, handles picking up the election supplies before Election Day, and returns them to a designated drop-off site on election night.

**Poll Deputy:** This poll worker is stationed outside the voting room on Election Day to maintain order at the polling place. They set up voting booths and put out election signage at the polls. The Poll Deputy needs to pass a background clearance conducted by the Orange County Sheriff's Office.

**Help Desk Oath Person:** This poll worker is a sworn deputy of the Supervisor of Elections office for Election Day. They help voters who present exceptions to the normal voting pattern by checking voter records using the elections office-issued tablet and/or contacting the Supervisor of Elections office.

**ePoll Book Inspector:** Locates voters' names in the ePoll tablets to determine their eligibility to vote in that precinct. They also issue ballots to voters.

**Voting Systems Inspector:** Responsible for the set-up, operation, and closing of the tabulator (voting machine) and the ADA equipment available to voters with a disability.

<sup>1</sup> Additional workers are hired for early voting and elections administration (payroll workers, truck drivers, supplies delivery, etc.). These positions were not included in this review and are not included in the total amounts paid of \$352,910 and \$394,001, as reported above.

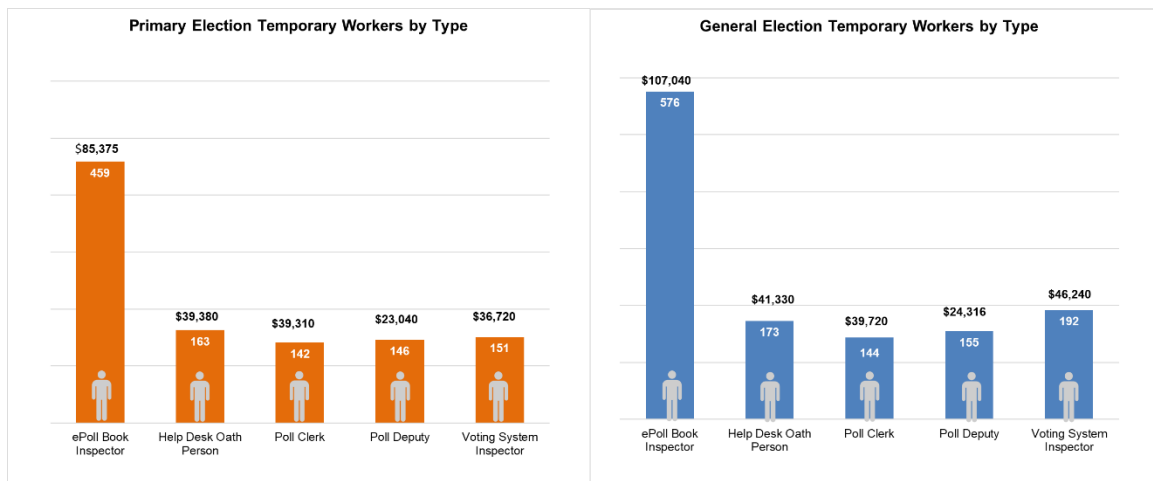


## INTRODUCTION

Elections staff must verify that the following requirements have been met prior to an election:

- All Clerks, Inspectors, and Poll Deputies are registered Orange County voters<sup>2</sup>;
- All workers have attended a training class;
- Poll deputies have passed an Orange County Sheriff's Office background investigation;
- An adequate number of workers are assigned to each precinct and backups are available for last minute reassignments; and,
- Poll workers assigned to a precinct must have multiple political party affiliations.

The following charts shows the number of positions and amounts paid to temporary workers during each election reviewed:



The total amount paid to 1,061 temporary poll workers hired directly by the Elections Office was \$223,825 for the 2018 primary election. \$258,646 was paid to 1,240 workers hired directly by the Elections Office for the 2018 general election.

### **Adopt A Precinct Program**

The Elections Office created the Adopt-A-Precinct Program as a community partnership in 1998. The program provides community organizations the opportunity to be part of the elections process and raise funds for their causes by

<sup>2</sup>Orange County employees are not required to be an Orange County registered voter for the Help Desk Oath Person position.





## INTRODUCTION

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providing workers to staff the polls. In exchange, the Elections Office pays the participating community organizations<sup>3</sup>. During the 2018 general election, 107 precincts were adopted by 83 different organizations that participated in the Adopt-A-Precinct program. These organizations received a total of \$129,085 in the primary election and \$135,355 in the general election.

### **Audit Scope**

The audit scope was limited to the Elections Office's procedures for temporary election workers during the 2018 primary and general elections. The audit period was from June 2018 through December 2018.

### **Audit Objectives**

The objectives of the audit were to ensure the Elections Office:

- Screened, trained, and assigned poll workers in compliance with Florida Statutes; and,
- Accurately paid temporary election workers and Adopt-A-Precinct Organizations.

### **Audit Methodology**

We selected a sample of temporary election workers hired for the August 2018 Primary and November 2018 General elections and performed the following testing:

- Examined training rosters to ensure that poll workers received appropriate training;
- Verified that poll workers were registered Orange County voters at the time of their service;
- Obtained documentation that the registered sex offender database was searched for individuals serving at Orange County Public School precincts;

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<sup>3</sup> Rather than individual temporary poll workers.



## INTRODUCTION

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- Verified payment amounts were accurate based on approved rates for assigned positions; and,
- Reviewed Oath Payroll Forms to ensure that they were signed and initialed by poll workers and Poll Clerks as required.

We also selected a sample of precincts and performed the following testing:

- Reviewed poll worker political party affiliations to ensure that precinct poll workers were not all registered to the same political party; and,
- Verified that the number of poll workers assigned to precincts appeared reasonable;

In addition, we obtained documentation from the Orange County Sheriff's Office that all assigned Poll Deputies passed appropriate background checks.

## Overall Evaluation


Based on the results of our testing, the Elections Office selected, trained, and assigned poll workers in compliance with Florida Statutes. In our opinion, payment amounts for poll workers were accurate; however, we could not verify attendance records for some poll workers because of some missing Oath Payroll Forms.

## 1. The Supervisor of Elections Should Enhance Efforts to Retain Poll Worker Records

The Elections Office requires each poll worker to sign an Oath Payroll Form (Form) at his or her precinct on election day. By signing the Form, workers attest that they will perform their required duties according to Florida Law.<sup>4</sup> The Form also confirms that the assigned workers were present at their assigned precincts. In addition, Poll Clerks initial the Forms to attest to each poll workers attendance. Finally, the Form is reviewed and initialed by an Elections Office representative to verify that poll workers signed in for the day before being paid.

We selected a sample of 60 checks written to election workers for the August 2018 and November 2018 elections. Elections Office staff could not locate 10 Forms in

FW\_PLL\_PYRL\_PLL.LST  
November 2 2018  
Page 2 of 245  
MARY HIGHLIGHT



**Oath Payroll Form**  
11/06/2018 2018 GENERAL ELECTION

**102 QUEST CHURCH, 9600 W COLONIAL DR**

**OATH OF CLERK AND INSPECTORS:**  
My signature below attests that I am present on this election date at the above precinct and I do solemnly swear that I will perform the duties of Clerk or Inspector of Elections according to law and will endeavor to prevent all fraud, deceit or abuse in conducting this election. (Section 102.012 Florida Statutes)

**CLERK / INSPECTORS PAYROLL:**

Pollworker Name	Telephone	Category	Pay \$Due	Election Board Sign	Clerk Initial
✓ [REDACTED]	[REDACTED]	SOEBUC	295	[Signature]	UG
[REDACTED]	[REDACTED]	AAP EOP	240	[Signature]	UG
[REDACTED]	[REDACTED]	AAP XVS	240	[Signature]	UG
[REDACTED]	[REDACTED]	AAPEXINS	185	[Signature]	UG
[REDACTED]	[REDACTED]	AAPEXINS	185	[Signature]	UG
[REDACTED]	[REDACTED]	AAPEXINS	185	[Signature]	UG
[REDACTED]	[REDACTED]	AAPEXINS	185	[Signature]	UG

**POLL DEPUTY PAYROLL:**

[REDACTED]	[REDACTED]	AAP XDPT	160	[Signature]	UG
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11/6/18 *[Signature]*

**Oath of Clerk and Inspectors:**  
My signature below attests that I am present on this election date at the above precinct and I do solemnly swear that I will perform the duties of Clerk or Inspector of Elections according to law and will endeavor to prevent all fraud, deceit or abuse in conducting this election.

<sup>4</sup> Florida Statute 102.012

our sample. As a result, we were unable to verify that 17% (10 of 58<sup>5</sup>) of the poll workers sampled signed a Form. Since all workers from any precinct are listed on the same Form, multiple workers would have signed each of those Forms. We determined that these 10 missing Forms collectively would have included the signatures of 73 workers.

According to Florida Statute 102.012(1):

Each inspector and each clerk shall take and subscribe to an oath or affirmation, which shall be written or printed, to the effect that he or she will perform the duties of inspector or clerk of election, respectively, according to law and will endeavor to prevent all fraud, deceit, or abuse in conducting the election.... The oaths shall be returned with the poll list and the returns of the election to the supervisor.... The supervisor of elections of each county shall be responsible for the attendance and diligent performance of his or her duties by each clerk and inspector.

The Florida General Records Schedule GS3 for Elections Records requires that poll worker records for federal elections are retained for 22 months after certification of the election<sup>6</sup>. All payroll checks are prepared prior to the election date based on the listing of assigned workers.

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### **Recommendation No 1:**

The Elections Office should develop and implement additional procedures to ensure that all Oath Payroll Forms are retained for the amount of time required by law.

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### ***Management's Response:***

*Concur. See [Appendix](#) for full response.*

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<sup>5</sup> According to Oath Payroll Forms, two of the 60 poll workers selected for review were out sick and the checks written to them were voided.

<sup>6</sup> Both elections in our sample included federal election races.

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## **2. Election Boards Should Include Members with Multiple Political Affiliations**

The Elections Office appoints an election board for each precinct. That board is comprised of the poll workers who work at that precinct. Each poll worker must meet certain individual requirements. Additionally, the composition of the election board must also meet specific requirements.

According to Florida Statute Section 102.012(2):

No election board shall be composed solely of members of one political party; however, in any primary in which only one party has candidates appearing on the ballot, all clerks and inspectors may be of that party.

We reviewed a sample of 30 precincts from the November 2018 general election to ensure that a variety of political affiliations were represented. Seven percent (2 of 30) of the precincts reviewed were staffed with poll workers who were all registered to the same political party<sup>7</sup>. The two locations were Precinct 219 — West Oaks Mall and Precinct 529 — Goldenrod Civic Club. We did not review the political party affiliations of all poll workers at the other polls for that election to determine whether another poll worker with a different political affiliation could have been reassigned from another precinct.

Similar to elections officials in the rest of the nation, the Supervisor of Elections is experiencing difficulty in recruiting poll workers<sup>8</sup>. In addition, we were informed by Elections Office staff that they also face challenges meeting the Spanish language poll worker requirements for polling places as required by Federal law. Further, those requirements further complicate efforts to hire workers with sufficiently diverse political affiliations at the County's voting precincts.

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<sup>7</sup> None of the precincts sampled were for a primary election that only included one political party.

<sup>8</sup> <https://www.pewtrusts.org/en/research-and-analysis/blogs/stateline/2018/10/22/few-people-want-to-be-poll-workers-and-thats-a-problem>

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**Recommendation No 2:**

The Elections Office should continue to recruit and assign poll workers with a variety of political affiliations and ensure that the composition of election boards is in compliance with Florida Law.

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***Management's Response:***

*Concur. See [Appendix](#) for full response.*



## ACTION PLAN

NO.	RECOMMENDATIONS	MANAGEMENT'S RESPONSE		
		CONCUR	PARTIALLY CONCUR	DO NOT CONCUR
1.	The Elections Office should develop additional procedures to ensure that all Oath Payroll Forms are retained for the amount of time required by law.	✓		
2.	The Elections Office should continue to recruit and assign poll workers with a variety of political affiliations and ensure that the composition of election boards is in compliance with Florida Law.	✓		



**BILL COWLES**  
Supervisor of Elections  
Orange County, Florida



OUR MISSION IS TO:  
*Ensure the integrity of the electoral process.  
Enhance public confidence.  
Encourage citizen participation.*

February 27, 2020

TO: The Honorable Phil Diamond, Orange County Comptroller  
FR: Bill Cowles, Orange County Supervisor of Elections  
RE: Audit of the Orange County Supervisor of Elections' Procedures for Temporary Election Workers

In response to the audit conducted by the Orange County Comptroller's office of the Orange County Supervisor of Elections' Procedures for Temporary Election Workers covering the 2018 Primary and General Elections, the Orange County Supervisor of Elections office concurs with the findings and recommendations provided.

The following procedures will be implemented for future elections to ensure compliance with the recommendations provided:

- All Oath/Payroll forms will be scanned and kept electronically until retention is met.
- The Elections Office will continue to recruit and assign poll workers with a variety of political affiliations and ensure that the composition of election boards is in compliance with Florida Law. However, there are times on Election Day when the SOE office has to make quick decisions to replace previously assigned poll workers due to unforeseen circumstances such as poll workers not showing up for their assignment, getting ill or having a family emergency. A trained backup poll worker is immediately sent to the precinct as a replacement so as not to have any disruption in the flow of voters voting. Efforts will be made to ensure that the replacement poll worker is of the same political affiliation when possible.