

Special Election, Proposition 50 Nov 4, 2025 Reconciliation Audit Report

1/20/2026

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File: 2025 Prop 50 Election Reconciliation Audit Report.docx

Purpose of Audit

The purpose of this audit was to reconcile the number of ballots cast (the 'good' ballots that are received from the voters in the election via any allowed modality) with the number of votes recorded by the vote counting system per CA Election Code 15302 (d). This audit is in response to the reconciliation audit completed for the 2024 General Election. In this audit, it was determined the number of votes counted exceeded the number of ballots cast by 33,888. Based on this audit, the 2024 General Election results should not have certified.

Audit Requirements

California Election Code 15302 (d): A reconciliation of the number of ballots counted, spoiled, canceled, or invalidated due to identifying marks, overvotes, or as otherwise provided by statute, with the number of votes recorded, including vote by mail and provisional ballots, by the vote counting system.

The accuracy standard for reconciliation of ballots is found in HAVA SEC 301 which references section 3.2.1 of the Voting System Standards issued by the FEC. HAVA refers to 'ballot positions' instead of 'ballots'. The standards, Volume 1, 2002, allow one error per 500,000 ballot positions. Experts working for the FEC estimated that 500,000 ballot positions equaled 125,000 individual ballots (See Federal Election Commission [Voluntary Voting System Guidelines of 2015](#)). Thus, the standard of 1 error allowed for every 125,000 ballots cast or 0.0008% is applicable.

REIT included the standard practice to include information, i.e. objective evidence, to determine if the reconciliation requirement per Election Code 15302 (d) was met. The use of 'information' is included in the [International Standards for the Professional Practice of Internal Auditing](#) which is routinely utilized by Riverside County auditors. See sections 2240, 2240.A1, 2300, 2310, and 2330.

Audit Team

Selected members of REIT performed the audit. The audit team consisted of:

-Audit Leader: Jim Niederecker

-Team members: Steve and Nancy Gaier, Cyndie Allen, Tom & Vivian Dicus, Sharon Neill, Greg and Veronica Langworthy, John Thomas, Kate Herman, Cindy Stafford, Bob Quaid, and Bob Kowell.

Audit Dates

The audit was initiated 11/14/25 and completed on 1/20/26.

Audit Plan

No formal audit plan was documented by REIT, however, the intention to complete the audit, including the tasks to be performed were communicated to the Registrar and the Riverside Board of Supervisors, BOS, on numerous occasions. The Standard Operating Procedure used was identical to that used in the audit of Special Election for Assembly Seat 63 in August 2025. [See Attachment 1](#). REIT identified three updates required to the procedure. The procedure will be updated to request the count of

'Confidential' ballots received and clarify RAVBM ballots are included in the count of Faxed ballots received. Also, since ballots are not received by internet, this source of ballots is removed from the procedure. REIT provided updates to the BOS mostly focused on the inability to get records in a timely manner. A formal presentation of the audit results is planned at the January 27 Board of Supervisor's meeting.

Definitions

This audit applied the following definitions:

Finding -discrepancy, weakness, or non-compliance with a required standard, requirement, or statute.

Observation - issue that does not significantly affect the overall operation or process but still requires attention. It may be an opportunity for improvement.

Audit Methodology

The audit team collected Vote Center Ballot Statements, VBM Drop Box Collection Forms, and other appropriate objective evidence to determine the number of ballots entered into the Voting system. The team obtained the count of ballots not counted due to compliance issues, e.g. ballot not cured, CVR voter not eligible, etc. and deducted this from the total ballots input. This net cast value was compared to the certified count of ballots (votes) counted. The results should reconcile per HAVA SEC 301 which references section 3.2.1 of the Voting System Standards issued by the FEC..

Data Collection and Analysis

Drop Box Ballots

ROV officials collected VBM ballots from drop boxes per a predetermined schedule. REIT election observers noted the number of ballots collected from each box each day was counted by at least two staff members. At drop box locations, the count was recorded on the Vote by Mail Collection Forms. [See Attachment 2](#) for a representative form. At vote centers, the count was recorded on the Ballot Statement in Row F. [See Attachment 3](#) for an example Vote Center Ballot Statement. A Microsoft Excel file was created by the audit team to tally the counts of ballots from Drop Box locations. The Excel file is: 'Prop 50 VBM collection form tally sheet by date.xlsx'. Counts of Drop Box ballots from Vote Centers were tallied in Excel file: 'Prop 50 vote center ballot statements – final Nov 4, 2025.xlsx'. All Microsoft excel files used in the audit and referenced in this report were validated to ensure accuracy.

Results:

Total from Vote Centers: 86,513

Total from all other Drop Box locations: 139,585

Total from all Drop Boxes: 226,098

Conditional, CVR, Ballots Received from Vote Centers

ROV officials collected CVR ballots at Vote Centers daily. REIT election observers noted the number of ballots collected each day was counted by at least two staff members and recorded on the Ballot Statement in Row C. The results were tallied in Excel file: 'Prop 50 vote center ballot statements – final Nov 4, 2025.xlsx'.

Result:

Total CVR Ballots received from all Vote Centers: 6,391

In-person Ballots from Vote Centers

In-person votes cast at Vote Centers were recorded on ballot statements each day the Vote Center was open. REIT election observers noted the number of ballots cast was counted by at least two staff members and recorded in row A. See [Attachment 3](#) for an example ballot statement. Counts of ballots from Vote Centers were tallied in Excel file: 'Prop 50 vote center ballot statements – final Nov 4, 2025.xlsx'.

Result:

The total in-person ballots collected at vote centers was 51,443

Observation 1: The ballot statement includes lines for 'All signatures of members of the board', i.e. those who worked at the Vote Center. The ballot statement includes the following statement below the signatures:

We further certify that the total number of official ballots received, spoiled, and canceled, found in the ballot container and the number accounted for is as indicated on the ballot statement. We further certify that the assisted voters list and challenge list show a complete list of all voters assisted or challenged (Elec Code Section 14107)

This observation was included in the audit of the Assembly Seat 63 Special Election, August 2025, but was not implemented.

The form implies everyone that signed the statement reviewed and certified the counts and the Challenge List. REIT conducted poll watching in preparation for the audit and found:

- 1) The Vote Center Leads always reviewed the counts with the staff members who counted the ballots.
- 2) The Leads typically entered the counts on the ballot sheet.
- 3) Sometimes the Leads required all staff members to participate in review of the data on the form.
- 4) Sometimes the Leads asked other staff members to sign the ballot statement after step 1 above was completed.

Although the needed review was completed, the process to review and certify the ballot statement data was inconsistent. REIT recommends the ROV revise the form to list who is responsible to review and certify the form content e.g. a minimum of two Leads, and document all others who participated in the vote center activities.

Ballots Received by Facsimile

The ROV reported 255 ballots were received.

Ballots Received by USPS

REIT collected the Daily Mail Intake Forms prepared by the ROV which documents the number of ballots received from the U.S. Post Office. See [Attachment 4](#) for an example form. Excel file 'Daily Mail Intake spreadsheet tally Prop 50 election.xlsx'.

Result

The number of ballots received by USPS was 343,572.

Observation 2: The ROV implemented a new form in June of 2025 to record mail in-take to improve on the method used in the past. While the form is an improvement, more control on the form is required. A procedure to explain data collection is still needed. Also, the form requires the person(s) collecting the data to sign and date the form.

This observation was included in the audit of the Assembly Seat 63 Special Election, August 2025, but was not implemented.

Confidential Ballots

Confidential ballots cast were reported to the audit team.

Result

The number of Confidential ballots cast was 43.

Rejected Ballots

Ballots may not be counted if they exhibit an error, e.g. no signature and ballot not cured, arrived after due date, no signature on VBM ballot envelope, conditional ballot not valid, etc. REIT used the 'challenged' figures from the 'Cumulative Ballots Returned by Voting Precinct' report, and the 'not counted' values from the 'Conditional Voter Registration Ballot Statistics' report, and the 'Provisional Ballot Statistics' report provided by the ROV to account for rejected ballots.

Result

Ballots cast but not counted as reported by the ROV was 16,376

Reconciliation Results

Calculation Method: The team calculated the total number of ballots cast by ballots received from the USPS, Drop Boxes including Vote Centers, Vote Center In-Person, Facsimile, Confidential and accepted Conditional Ballots. The team then subtracted ballots for which the ROV received but did not count, i.e. rejected ballots. To determine if ballots cast reconciled with ballots counted per Election Code 15302 (d), the ballots cast value was compared to the posted Certified result of Ballots counted.

Mail ballots received from DROP BOXES: 139,585
Ballots received via DROP BOXES AT VOTE CENTERS: 86,513
CVR BALLOTS received at Vote Centers: 6,391
In-Person ballots received at the VOTE CENTERS: 51,443
Ballots Received by Facsimile: 255
Mail ballots received from the POST OFFICE : 343,572
CONFIDENTIAL BALLOTS received: 43
SUB TOTAL: 627,802
Cast ballots NOT COUNTED by the ROV: -16,376
TOTAL NUMBER OF NET BALLOTS CAST: 611,426
DIFFERENCE: 45,896
Percentage error: 6.98%

*The ROV "Final Certified Election Results": 657,322

The results of the audit indicate a significant error in accounting for all ballots cast versus ballots (votes) counted. As of this writing, the election has been Certified. Certification requires 'full, true, and correct' results. This Certification is not valid. The accuracy requirement of 0.0008% was not met. The objective evidence collected and analyzed supports the audit finding and demonstrates the voting system is not accurate. *Investigation into these significant discrepancies is required to identify root cause(s) and to implement corrective action(s).* The public cannot have trust in the voting system when errors of this nature are present.

Recommendations

1. Update the Reconciliation SOP to include updates as noted on pages 1 and 2.

Attachment 1 -Standard Operating Procedure – Reconciliation

Standard Operating Procedure for Riverside Election Integrity Team Audit

(revised 11/14/2025)

Purpose and Scope

This SOP outlines the procedures required for citizen volunteers to conduct a Reconciliation Audit of a Riverside County election: reconciling the number of ballots cast (the good ballots that are received from the voters in the election-via any allowed modality) with the number of votes recorded by the vote counting system per CA Election Code 15302d.

California Code, Elections Code - ELEC § 15302 (d) *A reconciliation of the number of ballots counted, spoiled, canceled, or invalidated due to identifying marks, overvotes, or as otherwise provided by statute, with the number of votes recorded, including vote by mail and provisional ballots, by the vote counting system.*

The accuracy of the voting system is assessed as part of the audit. The accuracy of the voting system is defined both in Federal and State law:

Federal Requirement

- *HAVA, 52 U.S.C. section 21083, mandates voting system error rates by reference to Voting System Standards, section 3.2.1, issued by the FEC.*
- *Voting System Standards, Performance Standards, Volume I (2002) allowed for one error per 500,000 ballot positions. (HAVA p39)*
- *Experts working at the FEC estimated 500,000 ballot positions equaled 125,000 individual ballots. This is documented in the Voluntary Voting Systems Guidelines, Version 1.1:*
- **4.1.1 Accuracy Requirements**
The following requirements are intended to allow tolerance for unpreventable hardware-related errors that occur rarely and randomly as a result of physical phenomena. They are not intended to allow tolerance of software faults that result in systematic miscounting of votes. Section 2.1.2 includes a requirement for accuracy of logic.
 - a. *All systems **shall** achieve a report total error rate of no more than one in 125,000 (8×10^{-6}).*

State Requirement

California Voting System Standard 4.1.1 Accuracy Requirements

The following requirements are intended to allow tolerance for unpreventable hardware-related errors that occur rarely and randomly as a result of physical phenomena affecting optical scanning sensors. They are not intended to allow tolerance of software faults that result in systematic miscounting of votes.

- a. *All systems **shall** achieve a report total error rate of no more than one in 125,000 (8×10^{-6}).*

1. Preparation Phase

- **Team Briefing:** Conduct a meeting with the audit team to clarify roles, responsibilities, and the timeline for the audit process.

- **Document Access:** Ensure that all necessary permissions are obtained to access election records.
- **Materials Required:**
 - “Ballot Statements” from all vote centers for each day the vote centers are open during the election.
 - “Vote By Mail Collection Forms” from all designated drop boxes and drop off locations for each day these locations are open. These forms must be received and signed even if no ballots are received on a day the location is open.
 - “Daily Mail In-Take Forms” of the daily number of Riverside County ballots received from the Chicago Avenue United States Post Office. This record should include all the ballots received each day, including damaged ballots and ballots that were “Undeliverable.”
 - Ballot Card Accounting Record Log Sheet.
 - Record of ballots received by fax.
 - EIMS Report: “Cumulative Ballots Returned by Voting Precinct
 - EIMS Report: “Conditional Voter Registration Ballot Statistics” report produced by ROV.
 - EIMS Report: “Provisional Ballot Statistics Report”
 - List of all vote centers, designated drop off locations (including their identifying numbers), and the election officials staffing those locations.
 - Total number of official ballots mailed to eligible voters on the roster.
 - Total number of official ballots sent to active military of eligible overseas voters.
 - Total number of official ballots returned to the ROV as undeliverable by the USPS.

2. Calculation of Total Ballots Received During the Election

2.1 Ballots Received from the Chicago Avenue Post Office

- **Objective:** Verify and count the total number of ballots received from the Post Office.
- **Procedure:**
 1. Request and receive a copy of all the “Daily Mail In-Take Forms” the ROV generated spreadsheet of the number of ballots received each day from the Chicago Avenue Post Office. We expect these forms to be signed by the election official that created the form.
 2. Record the total number of ballots received from the Post Office during the election.

2.2 Ballots Received via Drop-Off Locations

- **Objective:** Verify and count the total number of ballots received via drop-off locations.
- **Procedure:**
 1. Request and receive copies of all daily Vote-by-Mail Collection Forms (VBM-CF) from all drop-off locations.

2. Ensure all ballot statements have been received and were signed by the election officials that received the ballots.
3. Record the total number of ballots received through each drop box.
4. Record the total the number of ballots received from all drop-off locations during the election.

2.3 Ballots Received via Vote Centers

- **Objective:** Verify and count the total number of ballots received via vote centers.
- **Procedure:**
 1. Request and receive copies of all daily “Ballot Statements” from all vote centers.
 2. Ensure that all ballot statements have been received and were signed by the election officials who received the ballots.
 3. Verify the accuracy of each ballot statement and resolve errors with the ROV.
 4. Record the total number of ballots received at each vote center
 5. Record the total number of in-person ballots received, the total number of provisional ballots received, and the total number of VBM’s received.

2.4 Ballots received by Fax

- **Objective:** Request and receive copies of the ballot statement confirming the total number of ballots received by fax.
- **Procedure:** Request and receive the ROV’s ballot statement or record of the number of ballots received by fax.

3. Calculation of Total Number of Ballots Rejected During Election

- **Objective:** Analyze and categorize all ballots rejected by the ROV.
- **Procedure:**
 1. Request the following reports from the ROV:
 - “Cumulative Ballots Returned by Voting Precinct
 - “Conditional Voter Registration Ballot Statistics” report produced by ROV.
 - “Provisional Ballot Statistics Report”
 2. Determine the number of Reject Ballots using the EIMS reports:
 - **Rejected Provisional Ballots:** Provisional ballots rejected by the ROV according to ROV’s ”Conditional Voter Registration Ballot Statistics.”
 - **Rejected Conditional Ballots:** Conditional ballots rejected by the ROV according to ROV’s “Conditional Voter Registration Ballot Statistics” report
 - **All other rejected ballots:** using the “challenged” ballot count from the “Cumulative Ballots Returned by Voting Precinct report

4. Reconciliation of “Good” Ballots Cast and Official Election Results

- **Objective:** Compare total number of “good” ballots cast with the Official Election Results
- **Procedure:**
 1. Verify ballot counts from the USPS, drop off locations, vote centers, and fax while excluding all ballots rejected by the ROV.
 2. Compare the number of “good” ballots cast with the number of votes counted by the vote counting system.
 3. Determine whether the number of “good” ballots cast reconciles with the official final count of votes
 4. If the “good” ballots cast value does not match the official final count of votes, verify the error meets Voting System Accuracy standards.

5. Audit Report

- **Objective:** Compile and submit a comprehensive audit report.
- **Procedure:**
 1. Summarize the findings, including total ballots received, ballots rejected for any reason, and any discrepancies.
 2. Include recommendations for process improvements based on audit observations.
 3. Include findings discovered during the audit process.
 4. Submit the report to the Registrar of Voters, County COO, County CEO, and County Board of Supervisors and ensure it is available for public review.

6. Post-Audit Review

- **Objective:** Review audit results with our county
- **Procedure:**
 1. Hold a debriefing session with the audit team.
 2. Schedule a debriefing session with the ROV, law enforcement, county council, and the ad-hoc election committee to discuss results, findings and recommendations.

Attachment 2 – VBM Collection Form

County of Riverside Registrar of Voters Vote-By-Mail Collection Form (VBM-CF)	
Date of Arrival: 05.27.25	Time of Arrival: 9:30 AM/PM
Drop Off Center's Location: Woodcrest Library	Drop Off Box Number: 17
Number of VBM Ballot Envelopes Collected: 2	
Security Chamber Seal's Serial Number: 23016821	
Collector's Name: Alejandra Martinez	Collector's Signature: <i>Ale M.</i>
Observer's Name: Julia Harris	Observer's Signature: <i>Julia Harris</i>
Date of Departure: 05.27.25	Time of Departure: 3:00 AM/PM
Date of Arrival: (ROV) 05.27.25	Time of Arrival: (ROV) 3:30 AM/PM

VBM ColForm-V1_2020

Attachment 3 - Vote Center Ballot Statement



BALLOT STATEMENT

DATE: June 15, 2025

VC#: 7

REGULAR PAPER BALLOTS

The Number of Voted Paper Ballots <i>(Place both AVU and BOD ballots into Brown Voted Ballot Carton)</i>	A	0
The Number of Spoiled Paper Ballots <i>(Place envelopes with black ink in plastic bag and into the Red Transport Bag. Do not include Vote-by-Mail surrendered ballots)</i>	B	0

CONDITIONAL VOTER REGISTRATION (CVR) ENVELOPES

The Number of Voted Orange CVR Envelopes <i>(Place the envelopes in the plastic bag and into the Red Transport Bag)</i>	C	0
The Number of Spoiled CVR Envelopes <i>(Place envelopes with blue ink in plastic bag and into the Red Transport Bag)</i>	D	0

ROSTER SIGNATURES

Total Number of Voter Signatures <i>(Use the Workstation Summary Slip for totals: Regular Rosters 1 - 5, CVR Rosters 1 - 5, and Curbside Roster signatures)</i>	E	0
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VOTE-BY-MAIL BALLOTS

The Number of Dropped Off Vote-by-Mail Ballots <i>(Place the envelopes in the plastic bag and any overflow envelopes into the Red Transport Bag. If needed, use the Brown cardboard VBM Ballot Box for overflow VBM Ballots).</i>	F	0
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We further certify that the total number of official ballots received, voted, rejected, spoiled and canceled, found in the ballot container and the number accounted for is as indicated on the ballot statement. We further certify that the assisted voters list and challenge list show a complete list of all voters assisted or challenged. (Elec Code § 14107)

Signatures of All Members of the Board:

	_____	_____
	_____	_____
	_____	_____
	_____	_____

THE "WHITE" COPY OF THIS DOCUMENT IN THE LEAD BINDER.
 THE "YELLOW" COPY OF THIS DOCUMENT IN THE BROWN VOTED BALLOT CARTON.
 THE "ORANGE" COPY OF THIS DOCUMENT IN THE RED TRANSPORT BAG.

Attachment 4 – Daily Mail In-Take Form



RivCo VOTE
Your Voice. Every Vote. Our Future.

Special Primary Election June 24, 2025

Daily Mail In-Take Form

DATE: 5-22-25

MAIL: 2

DROP BOX:

DROP OFF LOCATION:

VOTE CENTER DROP OFF:

NONDELIVERABLE:

MISC:

OUT OF COUNTY:

OLD ELECTION:

TOTAL BALLOTS: 2