

# 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

**Caucus Room**  
**1001 E. 9th St.**

**Thursday, January 12, 2023**  
**3:00 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](mailto: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, January 11, 2023

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](http://www.washoecounty.us/mgrsoff/internal_audit.html) and <https://notice.nv.gov>.

**3:00 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 November 10, 2022, meeting (for possible action)
  
4. Presentation of the FY22 Comprehensive Annual Financial Report and audit results for the year ending June 30, 2022. *Representatives from BDO USA, LLP* (for discussion only)
  
5. Introduction and Staff Recruitment Update: (for discussion only)
  - a. New Internal Auditor Position – Louis Martensen
  - b. Internal Audit Manager
  
6. Audit Update Discussion –Samantha Turner, Internal Auditor (for discussion only)
  - a. Completed:
    - Public Administrators Audit
  
  - b. In Progress:
    - MAS Audits
      - Sparks Justice Court
      - Second Judicial District Court
      - Reno Justice Court
      - Incline Justice Court
      - Wadsworth Justice Court
  
  - c. Follow-Up:
    - Audit Report Discussion from November 10, 2022 Audit Committee Meeting Regarding 2020 General Election Provisional Ballots and Registrar of Voters – Post Election Review
    - Human Services Agency
  
  - d. Other:
    - Focus on the Future Report 2023
  
7. Fraud Hotline (for possible action)
  - a. None

8. Calendaring of the next Audit Committee meetings – Tentative as dates/times are subject to change
  - a. Thursday, April 6, 2023 @ 3:00 PM
  - b. 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  
November 10, 2022, at 2:00 PM

Voting Members: Commissioner Jeanne Herman, Randy Brown, Matthew Buehler, Charlene Hart

Non-Voting Member: County Manager Eric Brown

Absent: Commissioner Alexis Hill, Barbara Kinnison

Other Attendees: Samantha Turner (Internal Audit), Abigail Yacoben (Chief Financial Officer), Cathy Hill (Comptroller), Michael Large (Deputy District Attorney), Ross Trenton (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

Nicholas St. Jon presented public comment as follows: Mr. St. Jon asked if the audit committee members had received the report he held up for observation. He stated for the record if they had not received the report, how could they know if the audit had actually done a sufficient job to answer the questions that were raised in the report. He stated he had had a meeting with Ms. Turner and Manager Brown regarding the audit and he could have his questions answered during that meeting so he sent emails to a number of people. His first question before the meeting was if he could receive a copy of the report and he stated he was denied the report until the minute they came into the room, so they did not have the chance to really review that and find out enough to ask questions. Mr. St. Jon passed out copies of emails he had sent with questions that he stated were not answered. He stated that it was determined the data that was given to be able to look at this was not accurate so his question was if he was given bad data why or wouldn't we want to get to the bottom of why the Registrar of Voters had given the bad data. He stated that he specifically asked for the data that was given to the Secretary of State and that question was never answered. One of the other questions was if there were 90 people standing outside of the polling place at Cold Springs which has been determined there has been some kind of glitch in the software for the provisional voting which that has not been answered but there were 90 people in line after the poll closed at 7:00PM then they processed those all in sequence which if they had been spread over the 40 polling locations like he was assured they were it would have taken 5 minutes not 72 minutes and they would not have been done sequentially. So, there are a lot of questions that have not been answered he thinks before anyone can say that this (audit report held up) has been a thorough investigation that those questions need to come back, and you guys need to come back with that information too. Mr. St. Jon stated Thank you for my 3 minutes.

Ms. Turner noted public comment was also completed through the Washoe 311 systems. No emails or voicemails were received for this meeting.

Audit Committee Meeting  
Washoe County, Nevada  
November 10, 2022, at 2:00 PM

Agenda Item 3 – Approval of minutes for June 23, 2022, meeting

Mr. Randy Brown moved to approve the minutes. Mr. Buehler seconded the motion, which carried unanimously.

Agenda Item 4 – Introduction and Staff Recruitment Update

Part A) Ms. Turner introduced the new Chief Financial Officer who started with the County in October. Ms. Yacoben gave a brief introduction of herself and stated she is thrilled to be here.

Part B) Ms. Turner also provided an update on the new internal auditor position as the interviews were complete and offer should be made soon, and they should be at the next meeting.

Agenda Item 5 – Grants Process Audit Update Presentation

Ms. Turner introduced Ms. Lucido (Grants Administrator) who started with the County in January and started tackling the audit recommendations produced by the previous internal auditor in 2018. Ms. Lucido then provided the audit committee with a presentation. Washoe County manages their grants in a decentralized structure which means we have grant professionals imbedded in departments who are staying compliant with the grant funding as well as the over-all County policy. The audit had resulted in seven recommendations which she turned into action items. Most of the work had started in 2018 and 2019 but with the 2020 pandemic some of the projects were a bit derailed and 2022 has allowed us to be able to start to pick up some of the projects again. The seven recommendations were: centralized grants management system, review grant internal controls, review grant approval process, review grant procurement policy, review fiscal management of records, review subrecipient management process and finally develop a training program. A grant management system has been implemented and the County refers to it as ecivis and there is opportunity to continue to grow it. Many of the recommendations had several interdependencies. The procedures would be reviewed/updated then messaged and provide training. So in order to really take a large portion of this Mr. Lucido revamped and provided a new grants manual for the County and refresher training. She also runs the quarterly meetings for the grants professionals within the County and created a Teams Group so chats can happen with those professionals between meetings. Regarding the training, the County does have a subscription to live and on demand webinars which are broadcast through the Teams group for all to participate. Human Resources is also working with Ms. Lucido to develop on online orientation training for new employees with a nexus to grants. The committee did not have any questions following the presentation. Ms. Turner thanked Ms. Lucido and also provided an update that during the last quarterly meeting with the grants professional they had asked for any external audits performed on grants be forwarded to them so that if we start seeing trends or any findings that might be helpful to discuss as a team we could get that information out to the team which will help breakdown any silos

Audit Committee Meeting  
Washoe County, Nevada  
November 10, 2022, at 2:00 PM

across the County regarding grant funding. Ms. Turner also stated if any findings come up she will bring them to the audit committee meetings.

Agenda Item 6 – Audit Report Update

Part A) Ms. Turner explained this is the audit update she performs at every meeting. The first item was a review of the 2020 General Election Concerns received by Mr. St. Jon. Ms. Turner provided a high-level review of the report and stated that what started this was a spreadsheet that was provided to Mr. St. Jon for the provisional ballots for the 2020 Election and that all of them were cast at Cold Springs. Ms. Turner agreed that this information was incorrect and not feasible. Ms. Turner was able to get data that had the machine the vote was cast on and what location that machine was assigned to and provided an update to where the votes were cast. The next item that Ms. Turner investigated was the differences in numbers reported versus lines in the spreadsheet. The easiest difference to explain was the difference between the 4,139 and the 4,179 which were 40 Help America Vote Act (HAVA) voters. The other number was not able to be reconciled from the spreadsheet with 5,565 lines. Ms. Turner explained that after talking with the Registrar of Voters Office and determining that spreadsheet was pulled from incorrect information she stopped because there is no point in moving forward when the data has been determined to be inaccurate. Mr. Buehler asked why they could not be reconciled, and Ms. Turner stated there was no spreadsheet that existed to reconcile to the one provided. Ms. Hart asked where the number came from, and Ms. Turner explained that it came from the Secretary of State and as internal audit she does not have access to State information. The last item Ms. Turner investigated was the difference in voters reported in various areas, concerns around the voter rolls and why people who had registered were no longer on the roll. Ms. Turner explained with simple numbers of starting with 100 people on the roll, 20 people coming in to register, 10 people moving, 5 deaths, and 5 people asking to be removed, at the end of the day you would still have 100 people on the roll but 40 transactions had occurred making this a difficult document to interpret. Ms. Turner did compare a 2020 to a more current roll in 2022 and received a list of people who were cancelled or marked as inactive. The report provided a breakdown of why people were removed with the number one reason was due to moving and second was death. One of the reasons this was a concern was because Mr. St. Jon felt if they had same day registered and then were removed were they a real vote and had a candidate won by that amount during the 2020 election. Ms. Turner verified by looking at it from a precinct level the outcome of the election was not changed by these votes. Mr. Buehler would like time to read through the it and digest it and move it to the agenda for the next meeting. Ms. Hart asked for the initial scope of the audit.

Part B) Ms. Turner explained the audits currently in progress were the Public Administrators Office which she was waiting for the election to be completed so the report could go to whomever was going to be running the office. The Minimum Accounting Standards for the four Justice Courts and District Court. Field work for Sparks and District Court has been completed with Reno, Wadsworth and Incline were all scheduled to start with the start date of the new internal auditor.

Part C) Ms. Turner stated the only audit in follow-up right now is the Human Services Agency audit she performed a few years ago.

Audit Committee Meeting  
Washoe County, Nevada  
November 10, 2022, at 2:00 PM

Part D) Ms. Turner stated she took the annual report and the three-year schedule to the Board of County Commissioners and they were approved July 12, 2022. Ms. Turner also provided the committee members with the completed Budget Book for the current fiscal year. She felt this was appropriate prior to the external auditors doing their report on the closed fiscal year at the next meeting.

Agenda Item 7 – Fraud Hotline

No complaints were received.  
No action taken.

Agenda Item 8 - 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, January 12, 2023 @ 3:00 PM  
Thursday, April 6, 2023 @ 3:00 PM  
Thursday, June 22, 2023 @ 3:00 PM

Agenda Item 9 - Audit Committee Member Comments

Commissioner Hill, through email, requested a special audit of the 2022 election process and Registrar of Voters Office to improve for the next election cycle in 2024. The scope of work for the completed review was requested by Ms. Hart and it was requested by Mr. Buehler this item be added to the next agenda for further discussion by the audit committee members following more review of the information provided.

Agenda Item 10 - Public Comment

No public comment

Adjournment

At 2:38 PM the meeting was adjourned



REPORT TO THE BOARD OF COUNTY COMMISSIONERS

# WASHOE COUNTY, NEVADA

AUDIT WRAP UP:  
YEAR ENDED JUNE 30, 2022

# Contents

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The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Directors and Audit Committee) and, if appropriate, management of the Company, and is not intended and should not be used by anyone other than these specified parties.

# Welcome

December 7, 2022

Board of County Commissioners  
Washoe County, Nevada

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On August 4, 2022, we presented an overview of our plan for the audit of the financial statements including the schedule of expenditures of federal awards of Washoe County, Nevada (the County) as of and for the year ended June 30, 2022, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the County's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the County and look forward to meeting with you on December 20, 2022 to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

**BDO USA, LLP**

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# Executive Summary

# Status of Our Audit

► We have substantially completed our audit of the financial statements as of and for the year ended June 30, 2022. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- We expect to issue an unmodified opinion on the financial statements and release our report on December 7, 2022.
- We expect to issue an unmodified opinion on the County's Single Audit report, including the Schedule of Expenditures of Federal Awards (SEFA) on December 7, 2022.
- In planning and performing our audit of the SEFA, we considered the County's internal control over compliance with requirements that could have a direct and material effect on its major federal programs to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with GAS and Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.
- Our responsibility for other information in documents containing the County's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by County and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- All records and information requested by BDO were freely available for our inspection.
- Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of County's personnel throughout the course of our work.

# Results of the Audit

## ACCOUNTING PRACTICES, POLICIES, ESTIMATES AND SIGNIFICANT UNUSUAL TRANSACTIONS

The following summarizes the more significant required communications related to our audit concerning the County's accounting practices, policies, estimates and significant unusual transactions:

The County's significant accounting practices and policies are those included in Note 1 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 1 to the financial statements.

- ▶ A summary of recently issued accounting pronouncements is included in Note 1 to the County's financial statements.
- ▶ There were no changes in significant accounting policies and practices during 2022, except for the adoption of GASB Statement 87, *Leases*, as described in Note 1 to the County's financial statements.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The County's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed in Note 1 of the financial statements.

## Significant Accounting Estimates

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Valuation of Net Pension Liability

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Valuation of OPEB Liability

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- ▶ Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in 2022. The methods used to account for significant or unusual transactions, and related disclosures, are considered appropriate.

# Results of the Audit

## QUALITY OF THE County's FINANCIAL REPORTING

A discussion will be held regarding the quality of the County's financial reporting, which include:



# Results of the Audit

## CORRECTED AND UNCORRECTED MISSTATEMENTS

There were no corrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we brought to the attention of management.

There were two identified uncorrected misstatements as shown on the next page related to accounts and/or disclosures that we presented to management.



# Uncorrected misstatements

**Entry 1: Nevada Public Employee Benefit Program Plan**

Error in the accounting and reporting for obligations related to eligible retirees that participate in the Nevada Public Employee Benefit Program Plan. The plan was being recorded as a fiduciary trust fund and it should be reported as part of governmental activities.

**Statement of Net Position:**

Fund	Description	6/30/2021		
		ACFR Balances	Balances Should Be	Adjustment Dr. (Cr.)
1001	Restricted Cash - Other	-	3,248,938	3,248,938
1001	Interest Receivable - WCIP	-	316	316
1001	Accounts Payable - Misc.	-	-	-
1001	Due to Other Governments	-	(64,446)	(64,446)
1001	Restricted Net Position (=PFNP)	-	<u>(3,184,808)</u>	<u>(3,184,808)</u>
		-	-	-
	Assets	-		3,249,254
	Liabilities	-		(64,446)
	Fund Balance	-		<u>(3,184,808)</u>
		-		-

**Statement of Activities:**

Fund	Description	6/30/2021		
		ACFR Balances	Activity Should Be	Adjustment Dr. (Cr.)
1001	Local Govt - Oper Cost	-	(70,606)	(70,606)
1001	Interest - WCIP	-	(630)	(630)
1001	Interest - Dedicated Investments	-	(52,175)	(52,175)
1001	Realized Gain/Loss - WCIP	-	(148)	(148)
1001	Realized Gain/Loss - Dedicated Inv.	-	(51,385)	(51,385)
1001	Unrealized Gain/Loss - WCIP	-	3,033	3,033
1001	Unrealized Gain/Loss - Dedicated Inv.	-	382,691	382,691
1001	Professional Services	-	21,396	21,396
1001	Investment Expense - Dedicated Inv.	-	960	960
1001	Investment Expense - WCIP	-	50	50
1001	Group Ins. Premiums - Retirees	-	259,778	259,778
		<u>44,377</u>	<u>492,964</u>	<u>492,964</u>
	<b>6/30/22 Restricted Net Position</b>		<u>(2,691,844)</u>	

**Entry 2: Grant Receivables**

A grant receivable was recorded at the full value of the expenditures. However, the grant only allows for 75% of the expenditures to be billed resulting in an overstatement of grant revenue and receivables.

Account Name	Debit	Credit
Grant Receivable		225,603
Grant Revenue	225,603	





# Internal Control Over Financial Reporting

# Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion(s) on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the County’s internal control over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Control Deficiency	A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.
Significant Deficiency	A deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County’s financial statements will not be prevented, or detected and corrected on a timely basis.

# Internal Control Over Financial Reporting

▶ The following significant deficiency was identified:

Significant Deficiency	Comments
Internal Control over Compliance for Emergency Rental Assistance, CFDA 21.023	The OMB Compliance Supplement requires that non-federal entities receiving federal awards establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements;  The Office of the County Manager did not have adequate internal controls to monitor the sub-recipient.

▶ We have communicated to management of the County certain control deficiencies that were identified as a result of our audit that we did not consider to be material weaknesses or significant deficiencies.



# Additional Required Communications

# Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to County:

Requirement	Discussion Point
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risks of material misstatement, including fraud risks; or tips or complaints regarding County's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
If applicable, nature and extent of specialized skills or knowledge needed related to significant risks	There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Significant findings and issues arising during the audit in connection with County's related parties	We have evaluated whether the identified related party relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation.
Significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management	There were no significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the County's financial statements or to our auditor's report.

# Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to Washoe County, Nevada:

Requirement	Discussion Point
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
Matters that are difficult or contentious for which the auditor consulted outside the engagement team	There were no difficult or contentious matters that we consulted with others outside the engagement team that we reasonably determined to be relevant to those charged with governance regarding their oversight of the financial reporting process.
Representations requested from management	Please refer to the management representation letter.

# Independence

Our engagement letter to you dated June 8, 2022 describes our responsibilities in accordance with professional standards and certain regulatory authorities and *Government Auditing Standards* with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the County with respect to independence as agreed to by the County. Please refer to that letter for further information.





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# **Public Administrator's Office**

## **Internal Audit Report**

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**Overview of the Public  
Administrator's Office as  
well as a review of  
procedures and probate  
cases handled by  
Washoe County.**

—

**Internal Auditor, Samantha Turner**

## What is a Public Administrator?

It is understandable when citizens in Washoe County ask what the Public Administrator does since most individuals who pass away in Washoe County have legal next of kin immediately available to safeguard property and handle affairs. However, there are other members of our community who do not. That's when the Public Administrator's Office is called upon to make every professional effort to secure the decedent's property until next of kin or another authorized person can be located. In situations where no family or authorized person is able or willing to handle the decedent's affairs, or cannot be located, the Public Administrator may administer the estate through the probate process.





## Executive Summary

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### Overview

The Public Administrator’s Office was selected for an audit during fiscal year 2022 to be completed by the internal auditor by the Audit Committee and approved by the Board of County Commissioners. The audit focus was to verify completeness of casefiles and proper documentation on disbursements of decedent’s property. While conducting audits the internal auditor also has the obligation to make any other recommendations based on observations during fieldwork.

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### Findings & Recommendations

It was determined the Public Administrator’s Office had proper documentation for all casefiles reviewed and appropriately disbursed the funds of the estate to the heirs and creditors against the estate. The office utilized the estate to pay for any expenses, therefore this did not come from the general fund that supports the office.

Other observations during the audit fieldwork were noted regarding technology use, physical file storage and job duties.

It was recommended the office work with Technology Services in the coming fiscal year to swap all desktop equipment for laptops and other mobile devices to better equip the employees to perform their job duties outside the physical office building.

It was recommended the office follow the record retention schedule to reduce the risk/liability/expense to the County.

Lastly, it was recommended the office review their position structure to better manage their increasing caseload and non-compliant notices.

## Detailed Audit Report

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### Overview

The Public Administrator's Office was selected for an audit during fiscal year 2022 to be completed by the internal auditor by the Audit Committee and approved by the Board of County Commissioners. The audit focus was to verify completeness of casefiles and proper documentation on disbursements of decedent's property. While conducting audits the internal auditor also has the obligation to make any other recommendations based on observations during fieldwork.

The Public Administrator is an elected position within the County and has had continuous leadership for several years. The current Administrator, Mr. Cavallo indicated during the field work he would not be electing to run for office during the current election. There was paperwork filed for the election at the time of the field audit and one of the current employees was running for the office. At the conclusion of this report the employee had won the election and the office would be led by Ms. Klitzke.

Mr. Cavallo shared many insights during the audit field work and had a local article published on his many accomplishments. He had served the estates he administrated with great care. The auditor has included this article as an exhibit at the end of this report to demonstrate the dedication to service by Mr. Cavallo.

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### Office Structure

The office had twelve (12) approved positions at the time of the audit field work with one of the positions vacant (Administrative Assistant II). The vacant position duties were being performed by several staff in the office to manage the separation of duties. The Public Administrator was the department head with the Chief Public Administrator reporting to them. There was an Administrative Assistant II with the Accounting Clerk II reporting to them. Also, there was a Public Administrator Lead Estate Investigator with three (3) Public Estate Investigators assisting. Lastly there were four (4) Public Administrator Specialists who also managed a case load.

The department was located off site from the main Washoe County Complex due to the sensitive nature of their work and provide a site large enough to warehouse many personal items from decedents, prior to releasing to next of kin or selling to

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pay debts of the estate. The office had a front area for people to check in with a secure door for entrance with proper badge access. The office area had several cubicles set up for the Estate Investigators and the Specialists. Offices were along the wall for the Public Administrator, Chief, Assistant and Accounting Clerk. There was also a conference room to hold meetings.

The warehouse was accessible through the office with the proper code and through a warehouse door from the outside, again with the proper code because it was an alarmed facility. The office also had a vehicle which was used to perform the field work, and this was housed inside the warehouse. Once inside the warehouse there was an area which was utilized for paper storage of casefiles, an area for estate belongings, and a separate locked area for weapons and drugs to be disposed of which were found during field work, lastly there was a key area for any keys belonging to the estate (example house, vehicle, and deposit boxes).



The office utilized a computer software called Computrust. The system was older, and the office was in the process of contracting with the company to upgrade to a newer version to better track estates.

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## Case Type

There were six (6) categories the cases could fall into: No Court Involvement (NCI), Special Administration, Affidavit of Public Administration (PA Affidavit), Set Aside, Summary Administration, or General Administration.

No Court Involvement occurs when a case either does not have any assets or the assets are minimal, and the collection of the assets would outweigh the benefit to the estate.

Special Administration occurs when the office is not formally appointed but does provide special letters so the office can investigate, collect, and sell some assets.

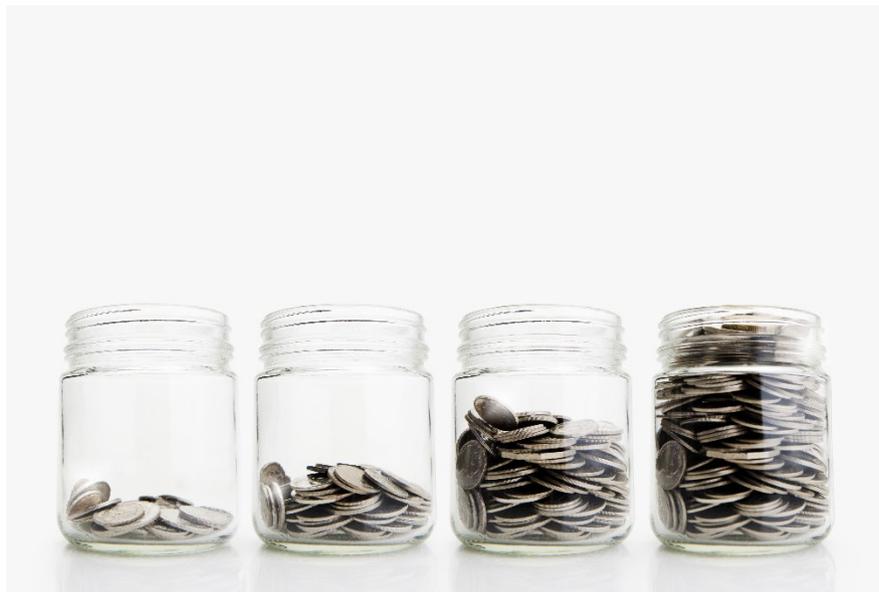
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Affidavit of Public Administrator is governed by NRS 253.0103 and occurs when the estates assets are less then twenty-five thousand dollars (\$25,000). This requires a court document which describes the assets, creditors, known heirs and explains to the court the plan to distribute the assets.

Set Aside is governed by NRS 253.0425 and NRS 146.070 and occurs when the estate assets are between twenty-five thousand dollars and one-hundred thousand dollars (\$25,000-\$100,000). This requires a court document which describes the assets, creditors, known heirs, fees and costs of the public administrator, attorney fees and explains to the court the plan to distribute the assets.

Summary Administration requires the use of a local attorney for preparation and filing of the probate court documents and occurs when the estate assets are between one-hundred thousand dollars and three-hundred thousand dollars (\$100,000-\$300,000). This requires a court document which describes the assets, creditors, known heirs, fees and costs of the public administrator, attorney fees and explains to the court the plan to distribute the assets as well as a notice to creditors for sixty days (60).

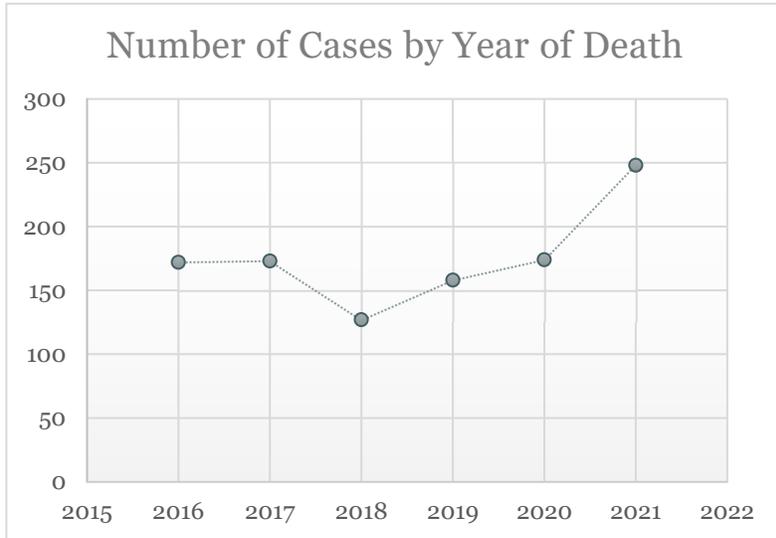
General Administration requires the use of a local attorney for preparation and filing of the probate court documents and occurs when the estate assets are over three-hundred thousand dollars (\$300,000). This requires a court document which describes the assets, creditors, known heirs, fees and costs of the public administrator, attorney fees and explains to the court the plan to distribute the assets as well as a notice to creditors for ninety days (90).



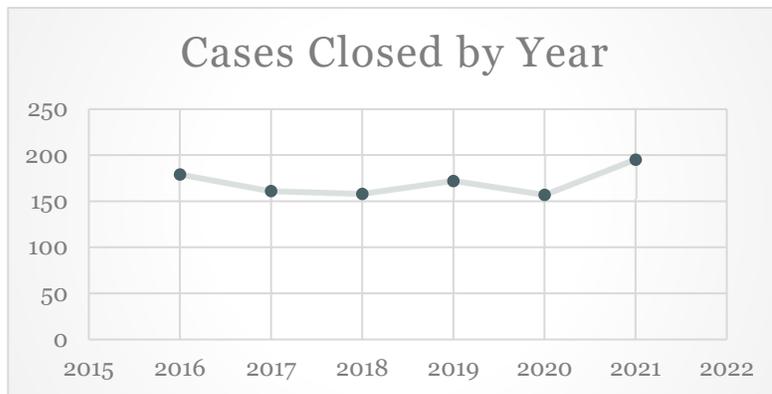
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## Case Load

The office was experiencing larger case loads at the time of the audit. The auditor inquired if these were related to the large number of COVID deaths or if the office knew the root cause. It was explained that many factors were the cause of the increase, one of which was the larger population base the office was serving. The office records indicate their case load increased by one hundred seventy-two (172) new cases in 2016 while new cases in 2021 were two hundred forty-eight (248). In 2022 the auditor reviewed the data and found they had already received one hundred and five (105) new cases during the first quarter.



Cases are not quickly closed due to the amount of time it takes for investigations, notice to creditors, heir research and court involvement. The auditor also



reviewed closed cases by year, and it appeared with the staffing levels and case assignments the office was able to close on average one hundred seventy (170) cases a year which left a deficit in the amount of new cases compared to

those closed.

The office split each case between the Public Estate Investigators and the Public Administrator Specialists. This reason for this was because the investigators handled the property, large physical assets, and heir research while the specialists handled the creditor paperwork, financial assets and final tax returns.

While it was clear the current staffing levels were not appropriate to be able to close all cases that arose during the year it was also determined that staffing may

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be able to be reorganized to handle the separation in the case more effectively from start to finish. While researching the auditor found case level recommendations that each employee should have approximately forty (40) cases and because they can take up to eighteen (18) months to close the auditor believes each person should carry a case load of approximately forty (40) cases a year with assorted difficulty. There are currently eight (8) employees who could be utilized for case work (4 Investigators and 4 Specialists). If all cases could be started and closed in the same year that would allow for three hundred twenty (320) cases to be assigned and completed. However, this would leave no administrative support for the cases assigned and while some of the paperwork would be handled by the assigned employee it is the auditor's opinion, they would still need some level of administrative support to properly handle the cases. The auditor recommended to have the following structure in the form of two teams consisting of:

Lead Estate Investigator (1)	Lead Public Administrator Specialist (1)
Estate Investigator (3)	Public Administrative Specialist (3)
Administrative Support (1)	Administrative Support (1)
It is the auditor's opinion that an Office Assistant III classification would be suitable for the administrative support in closing cases and completing form letters. The office would need to ask for the two supporting positions and reclassifying one of the specialists to a lead role. The two roles could report to the leads or if the office prefers to have them cross trained, they could report to the Administrative Assistant II.	

While conducting the field work there was a discussion regarding non-compliant notices sent from the Second Judicial District Court for cases that had been open past their deadlines. It was determined the office had received twenty-four (24) notices in 2020, twenty-eight (28) notices in 2021 and thirty-four (34) notices in 2022. Having one of the administrative support employees tracking cases for due dates with the courts would be beneficial so the office can become compliant with the court.

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### Field Work and Case File Review

The auditor completed the review of the following case files to determine appropriate distribution and documentation preserved. The cases closed from 07/01/2020 through 1/19/2022 were provided prior to the audit start and the auditor selected a random sample of approximately 10% of each category for review. Below is a table listing the amount to be sampled as well as list of the cases reviewed by Computrust ID and date the case was closed as well as the type of case.

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Type of Case	Total Cases	Amount Sampled
General	8	1
Summary	14	2
Set Aside	10	1
PA Affidavit	48	4
NCI (w/funds and w/o)	47	4

Computrust ID	Date Closed	Case Type
107612	4/2/2021	General
107211	10/20/2020	Summary
107446	7/2/2020	Summary
107531	1/7/2021	Set Aside
107796	12/15/2021	PA Affidavit
107325	12/7/2020	PA Affidavit
107594	9/4/2020	PA Affidavit
107588	1/20/2021	PA Affidavit
107823	3/9/2021	NCI with Funds
107869	6/16/2021	NCI with Funds
107839	2/24/2021	NCI
107834	12/14/2020	NCI

It was determined all casefiles had the appropriate distribution and ample documentation to verify all stages of the case work completed.

The office maintained a cumulative bank account which had over six million dollars (\$6,000,000) at the time of the February 2022 bank statement issuance. Appropriate controls were in place for handling estate money and reconciling the account. CD's were procured if the estate had more than fifty thousand dollars (\$50,000) in cash as a due diligence to the estate; this was also dependent on the amount of time prior to closing the case.

The office utilized one realtor and one certified public accountant for estate transactions. Private lawyers from across the area were utilized to represent the agency as the District Attorney's Office was not utilized.

During the field work the auditor observed large filing cabinets and inquired how long cases were kept on site. The files were observed to go back several years. The auditor recommended the office review the record retention policy and appropriately destroy any records exceeding that policy to reduce the risk and expense posed to the County for retaining records past their required date. While reviewing their files for the record retention requirements it is also recommended the office determine an electronic storage component and electronic workflow for

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the ease of storage and mobility of the workforce. The Local Government Retention Policy specific to the Public Administrator's Office is provided in an exhibit following this report and the full listing is available online at [https://nsla.nv.gov/local\\_government\\_records\\_services#lgrrs](https://nsla.nv.gov/local_government_records_services#lgrrs)



As is customary for all audits the auditor shadowed each position within the office to determine appropriate separation of duties and that the duties performed aligned with the class specifications. The auditor participated and observed the following during the field work.

The auditor shadowed and participated on two residence visits where the decedent had lived, and the property was searched.

The first was an apartment for a which was searched for anything valuable and paperwork to determine assets and debts. The team also searched for anything harmful to community (i.e. fire arms, medical prescription drugs, recreational drugs, ect.). Lasty, family items such as photos were collected to be given to the heirs.



The second residence was a house where the person had lived. Lightning Auction accompanied the office to inventory and remove any items worth selling for the estate. Their policy was to use a ten-dollar (\$10) threshold. An inventory sheet was signed by both Lightning Auction Representative and Estate Investigator after completing the search of the residence. The inventory log was kept in Excel and was password protected by the person assigned to the case. At both residences photos taken prior to entering to be utilized as documentation for the case.

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Lightning Auctions is the sole vendor locally who will perform estate auctions for the Public Administrator's Office. They generally come to the property of the decedent and take anything they deem to be worth selling. The company then signs an inventory list which is kept on file and as items are sold, they are reported to the office and a check is written for the item sold less their commission of twenty-five percent (25%) which is governed by NRS 148.105. There is a balance between selling items and letting items go as it costs the estate money and time for the work completed. If it appears there is enough, then the auction company is called. It also is heavily dependent on the condition of them items. If they are heavily soiled, they will not be removed from the house. The items from the consignor settlement will sometimes have the line-item number from the inventory but often the office has to try to match what was sold with the inventory.



While observing the field work it was determined the employees did not have proper mobile technology. They were not equipped with cell phones or laptops, and it was recommended the Public Administrator's Office work with Technology services to acquire the appropriate cell phones for their staff and adjust the computer refresh schedule to change all desktops to laptops which would allow the employees to complete their work from any location. The current refresh schedule is not until Fiscal Year 2024. The cell phones would also eliminate the need for the digital camera utilized by the office because all staff would have the ability to take pictures with their phones as well as video if necessary.

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### Management Comment

Management is going to work on submitting the required budget items and will reach out to the internal auditor if needed for support. They will also be reviewing the record retention policy provided to come into compliance. Lastly, they will start to review the electronic workflow and storage of documents to allow for more mobility for their employees as well as partnering with Technology Services to refresh their computer equipment.

## Public Administrator

### Case Files

LRDA Number 20070946

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This series contains all information, reports, court records, and similar documents on cases in which the Public Administrator is involved.	Seven (7) calendar years after the case is closed.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 253.010 to 253.120, NRS 11.190 (1)(a)	None.

### Collected Fee Records

LRDA Number 20101817

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This record series documents fees collected from decedent estates paid to the public administrator. Fees are remitted to the county treasurer.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 253.010 to NRS 253.120, NRS 11.190 (3)(d), NAC 239.165	None.

### Inventories of Property

LRDA Number 20070947

Description	Minimum Retention Period	Disposition	Legal Citations	Note
This series is a listing of all properties which are part of a decedent's estate.	Seven (7) calendar years after the case is closed.	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	NRS 253.010 to 253.120, NRS 11.190 (1)(a)	None.

# **Llamas, guns and money: Man who handles dead people's stuff in Washoe County looks back**

A look back - After 32 years in office, Don Cavallo is retiring in December.

RGJ 10-12-22:

Don Cavallo is still surprised airport security didn't stop him three decades ago when he flew from Reno to California carrying briefcases full of a dead man's gold coins.

The year was 1987, the same year he first became Washoe County's Public Administrator, he said. Back then, security wasn't as tight.

When someone in Washoe County dies without a will or any relatives living in Nevada, their estate goes to Cavallo's office. He files their last tax return, pays off their debts, settles open court cases, and distributes whatever is left to living relatives.

That's exactly why he found himself carrying rolls of Krugerrands — South African, 22-carat gold coins — to a Los Angeles financial institution in his first year on the job. "It was such a large volume (of gold)," he said, "I couldn't do it here." He had to hire body guards. He joked his arm was sore from carrying the hefty trove.

After 32 years in office, Cavallo is retiring in December. In November, voters will choose a new public administrator to replace him.

Over those three decades, Cavallo said, he's seen it all. He sat down with the Reno Gazette Journal to share a few memories.

## **Oil wells, llamas and airplanes**

Gold coins are cool, but they're arguably not even the coolest thing that Cavallo has seen in someone's estate.

He's managed and liquidated airplanes, Burning Man trailers, Indian Motorcycles, mini marts, multi-million-dollar oil wells in Montana, legal and illegal drugs, pipe bombs, farms of llamas and squabs — fancy pigeons who make great fertilizer with their droppings.

Cavallo estimated that in 32 years he and his office managed about 6,000 estates. Some of the most memorable homes he's cleaned out in Washoe County involved hoarded items. The findings at the home of one deceased man set the record in Cavallo's office for number of weapons found in a house.

"Three times we ran across hand grenades, percussion hand grenades, and C4 plastic," he said. "We had the local elementary and high school locked down while the bomb squad removed those things from the house. And they weren't all found at once." It took Cavallo weeks to secure the home.

Another man had so many belongings packed in his home that he didn't have space for groceries. He hung bags of food from the ceiling. After the man died, Cavallo walked through a rain of dripping, expired produce to clean out the house.

Cavallo's warehouse tells its own story. At the back of his office, behind multiple locked doors, is the space where he keeps deceased people's belongings.

The warehouse is crisscrossed with chainlink. The inside feels simultaneously prison-like and cozy. There are pallets holding furniture, boxes of framed photos, luggage, handbags – things that make a house a home. One of the tall, long cabinets has hooks on the side holding people’s keychains.

There are valuables in the warehouse, like vintage motorcycles, new cars, and heirloom jewelry. But there are also things as mundane as laundry baskets and throw pillows.

Behind more chain link is the weapons and drugs corner. Cavallo gives the firearm serial numbers to the Washoe County Sheriff’s Office to make sure they haven’t been involved in a crime.

Twice a year, the sheriff’s team visits Cavallo to pick up the legal and illegal drugs he finds in people’s homes. He keeps those in a cardboard box.

## **Story of a will**

Decades ago, near the corner of Lake and Fourth Street, there used to be a gas station. The owner was going on a hunting trip.

“He took a sheet of paper that was just like a notepad, and he said ‘I’m going hunting. Here, if anything happens to me, John Smith, you get my estate.’ It was an employee that worked there,” Cavallo said.

The owner went hunting and returned just fine, but he forgot about the note. Later, he fired his employee for dealing drugs through the business. When the owner had a heart attack and died, the estate landed on Cavallo’s desk. The owner’s family got his home and personal assets, but the ex-employee inherited the entire gas station. “The employee had a valid Nevada will,” Cavallo said.

Nevada recognizes holographic wills — wills written by hand. If it's handwritten, signed and dated by the person who made the will, Cavallo said, it stands up in court.

It's best, he said, if residents put assets in a trust, where it's more secure and private.

## **Not all gold and glory**

Most people don’t own llamas, multi-million-dollar oil wells, or briefcases of gold coins. In fact, many people at the end of their lives don’t have much money at all.

Those are the estates, Cavallo said, he oversees on a day-to-day basis.

"It’s so easy for me to talk about the big estates ... in reality, the office serves a whole different category of clientele," he said. "About 70 percent of our cases are estates that are valued at \$25,000 or under."

In many situations, the debts outweigh the value of belongings. The only thing Cavallo can offer the family are personal photos and religious objects with no monetary value.

Harder yet, his caseload has nearly doubled this year. The office usually averages 175 cases annually, but he has 180 open probates right now. In 2022 alone, Cavallo said, he’s coming up on 400 total cases.

An expansion of the office is a problem the next public administrator will have to tackle.

## **A job worth the trouble**

Though he has collected some cool stories over the years, Cavallo said the job has taken a toll on his personal life.

He answered important faxes while he and his wife were on their honeymoon in Aruba. The living relatives of clients have stopped him in public to yell at him, sometimes in front of his family.

It's the same reason why Cavallo has bulletproof glass over the reception desk at his office and mugshots tacked to the walls behind the desk. They're the faces of people who have threatened his life.

But he has stuck with the job, he said, because it's in his blood.

"Public service is just in our family, and that's what you do," he said. "Put on your big boy pants and get to work."

He hopes that Washoe County's next Public Administrator is ready to do just that — serve the public.

As stated during the meeting the sequential provisional ballots cast after 7PM were not abnormal from the rest of the data this was explained to Mr. St Jon during a meeting with him and was not included in the report. There was (on average) more time between same day registrations than the rest of the day which would be logical because the polls were closed and only those already in line would be permitted to vote. Below is the average time between timestamps in the excel spreadsheet by hour block as well as count.

Hour	Average Time	Count
12PM	0:00:19	188
1PM	0:00:17	216
2PM	0:00:16	221
3PM	0:00:12	304
4PM	0:00:11	331
5PM	0:00:09	383
6PM	0:00:10	376
7PM	0:00:41	85
8PM	0:04:44	4

Keep in mind that the 89 same day registrations (provisional ballots) listed on the spreadsheet with 5565 lines is not an accurate count as only 4,139 provisional ballots were cast it is rational conclusion that not all 89 lines were in fact votes counted. I also completed a quick vlookup in excel and was able to match the following to locations.

Row Labels	Count of Locations
0	49
DOUBLE DIAMOND ATHLETIC CLUB	4
INCLINE VILLAGE LIBRARY	1
NIXON	1
NORTH VALLEYS LIBRARY	2
NORTHWEST LIBRARY	6
RALEYS 124	6
REGISTRAR OF VOTERS OFFICE	5
RENO SPARKS CONVENTION CENTER	3
RENO SPARKS INDIAN COLONY GYM	1
SOUTH VALLEYS LIBRARY	1
SPANISH SPRINGS LIBRARY	4
SPARKS JUSTICE COURT	5
SPARKS LIBRARY	1
(blank)	
<b>Grand Total</b>	<b>89</b>

# Washoe County Provisional Ballots Anomalies, Errors, and Irregularities General Election 2020

by Nicholas St Jon

# Executive Summary

- Enclosed is the "original" report presented to the County Manager on July 6, 2022, to save paper, we've included just 3 pages of the "data" instead of the whole 55 pages just to give you a sample.
- Included is the Preliminary Investigation report presented to us on October 6, 2022. When asked for the report ahead of the October 6<sup>th</sup> meeting, the Manager's office said they couldn't give it to us and when communicating with the Auditor, received no response so we had no time to really review the report prior to sitting down with the County Manager and the Internal Auditor.
- In response to the original PRR #109342, Heather Carman responded by email dated April 14, 2022, that "We do not have a report from the State because there were no provisional to report as a potential double vote."
  - Don't know if it's a lack of wanting to work with me/the public, lack of understanding of the laws or just plain ineptness.
  - The county RoV does not get to decide if there are "potential" double votes. They can't even check for a vote cast outside of Washoe County so how would they even know?
  - Stating that they do not have a report from the SoS is a lie or shows how clueless they are to the system.
  - Finally when they did give me the report in a spreadsheet, it was filled with errors, duplicates, duplicate entries with "different" provisional voting numbers just a couple of minutes apart, people without a voter id number, etc.
  - In the DIMS system, there are ZERO Provisional votes cast in the 2020 General Election.
  - I took my mail in ballot on the 1<sup>st</sup> day of Early Voting of the 2022 Primary, it was scanned and date stamped and I dropped it into the drop box located at the Save Mart on Plumb. The DIMS system indicates I voted PP which is by machine ON Election Day. If they can't get the little details right, how can we trust them to get an entire election right?
- Included are a list of questions we did not get answered at the Preliminary Review on October 6<sup>th</sup>. These have STILL not been answered.
  - During the Preliminary Review, Samantha stated that given the data that I was given, she could not reconcile anything either.
  - Obtaining the "records" of where each of these PV people cast their ballot using an ICX Prime touch screen voting machine, she correlated each voter id to a voting machine and the voting machine to a polling place.
    - I asked for the data she used to do that, which would have had to have been "complete" data, I received from her 2 Excel spreadsheets.
      - The Machine ID's with Polling Places was missing 65 polling place records, so how did she do the analysis with missing data

- The Voters (2829, not the 2950 we had from Election Day) with the voting machine ids were also incomplete, missing 34.1% of the polling places.
- I also needed either the Voter ID or the voter's First and Last Name and their Date of Birth to be able to match it to the Voter Rolls or Polling Books
- Why were there only 2829 instead of the 2950 from the database I'd been given?
- After communicating with Samantha Turner that her data was incomplete and asking her for the full data, she replied she'd given me all the data. (See Exhibit C)
- On November 23, 2022, I went into the County Manager's office to inquire of the rest of the data I'd been promised, they opened PRR #127249, 6 weeks after our initial request from the IA.
  - PRR #127249 had been extended to December 23, 2022 (see attached)
  - PRR #127249 has now been extended to January 20, 2022 (see attached)
  - Somehow I'm supposed to trust that this same RoV office that gave Samantha a full set of data and can't get me the EXACT same data in 90+ days is competent enough to count 125,000 – 250,000 votes accurately in 22 days?
- Removal of Same Day Provisional Voters
  - By April 2021, 399 of the 2950 had been removed from the Voter Rolls.
  - By September 2021, 673 (22.8%) had been removed
  - By September 2022, approximately 680 showed being removed which should have been just 7 additional, however, about 250 of the 673 from 1 year earlier had been put BACK into the Voter Rolls and different ones removed.
  - We submitted 300 challenged voters verified as being ON the voter rolls but with affidavits and first hand knowledge they were no longer living at the address on the rolls, the RoV office ONLY removed 12 records as published in the Nevada Independent newspaper.
  - The IA investigation stopped at the April removed number because no one lost by less than the 399 number removed. What about the 673 within 10 months.
- Additional Questions from Preliminary Investigation Meeting
  - Why are there different software or systems being used during early voting and election day that resulted in 2950 Provisionals all being listed as Cold Springs Middle School?
  - If the "polling books" are NOT official documents as asserted by County Manager Brown, then what is official and how can ANY of it be valid?
  - Still haven't explained the sequential counting of the PV voters AFTER the polls closed.

- And the question that was NOT asked was why and who gave Nicholas St Jon bad data from the RoV? There is NO OTHER question.
- We were assured that something would be done about it, but have no idea what that something is, would that mean someone would actually be held accountable? Would that entail a disciplinary action? Maybe even an apology?
- In review of the IA report, on one page it counts 2829 PVs where we have 2950, they had 378 on one page and 387 on another. They chased down 40 HAVA Provisionals that are inconsequential, in our view. I'd think that an "auditor's job" would be to make sure everything balances and all numbers match! 304,xxx, 306,xxx, 308,xxx on the voter rolls? Well which is it? 2,000 or 4,000 on the voter rolls difference and there is a 121 difference between her numbers and ours/RoVs.
- The excuses we've heard of why they don't match are lame at best and sound ridiculous and embarrassing at worst.
- How does anyone expect to be able to balance anything that "fluid" if they don't at least freeze the voter rolls until all the updates for that election cycle have been made?
- I've requested the February 2021 County Voter Rolls to which they feel obligated to charge me \$0.01/record/name or about \$3,400.
  - As a database programmer, it takes exactly the same amount of time to write the query for that data whether on a database of 1,000 voters or 1.6 million like in Clark County. So why the charge. I'd gladly pay for the 5.5 minutes of time for the programmer to query the Washoe County Voter Rolls database.
  - I asked both the IA and County Manager to see if they would get me the data, I have NOT heard from either one of them.
  - The RoV "could" waive the fee but have chosen not to.
- Polling Books request
  - I've received 3 polling books, Cold Springs, Incline Village and Washoe City.
    - I asked for them in xls or csv format as the data comes from a database and this makes it easier to convert into a database file format.
    - I received them in pdf and had to extra work to get the data into a database format where I could actually perform some analysis
  - Requested the rest of the polling books August 28, 2022
    - Next update would be no later than September 30, 2022
    - Date of next update moved to December 16, 2022
    - New update of "status" moved to January 9, 2023
    - This may not be "important" to them/RoV office, but a real detailed analysis involving errors in a National General Election should be important to ALL of us.
    - I write code for a living. Even if every polling book was in a separate database, which I can't believe it is, otherwise how could

cross checking voters in different precincts at every polling location even be possible, but let's say they are, writing one query for the 2020 General Election could not possibly take more than 15 minutes and then would run automatically against each database. If they are all in one, it would be a 15 minute process total and that includes a coffee break!

- I have heard just about EVERY excuse imaginable.
  - We're under staffed
  - Everyone is new except Carmen and Rodriguez
  - No one knows the "systems" back that far (2 years, bring in the old timers)
  - We're counting signatures for questions
  - We're doing early voting
  - It's election time
  - One of our database guys just quit
  - There's 40 other requests ahead of yours
- This is more indicative of stonewalling than a willingness to accommodate the public
- In my original report, I sent a copy of the report to all 5 county commissioners and the county manager.
  - In that report, I'd requested to be put on the agenda for June 21, 2022
    - NO RESPONSE
  - So I reached out and requested a meeting with the County Manager
  - Was told by Erick Willrich that the County Manager was busy until August to which I replied they weren't taking possible Election Fraud seriously enough and demanded a meeting sooner than August.
  - A meeting was scheduled for 4 pm July 6, 2022 to which I had coordinated with my team.
  - On July 5<sup>th</sup>, I was notified that they needed to change it to Friday July 8<sup>th</sup>. I responded that a change in date and time was unsatisfactory as I had to coordinate schedules. Their response was to move it back 1 hour to 5 pm which we made work.
    - Watch the meeting: <https://rumble.com/v1bdu29-pv-errors-mtg-with-county-manager.html>
  - At the end of this meeting is when Manager Brown decided that an audit needed to be done to get some answers for questions in the report.
  - The "audit" was officially opened July 14, 2022
- During the Review Board meeting on November 10, 2022, my report's audit was labeled "Complete" with no action by the Review Board and thus no discussion.
  - We've spent dozens and dozens of hours doing the analysis of data, writing reports, preparing for meetings, and giving our time,

energy and talents in this process. I was given 3 minutes to make my case and then shut down while I sat quietly and listened to errors, misinformation, and incomplete results without the ability to give a recourse or speak up.

- As a member of the "Review Board", you were not even given a copy of my initial report, so how could you possibly know if the audit answered "all" or even any of the questions it raised?
- This needs to be an item on the next meeting agenda so there can be dialog!

## **Conclusion:**

With the Provisional Voting Report, questions it raised that have not been answered, my, and dozens of other citizens dealings with the Registrar of Voters office, experiencing an Internal Audit and seeing their findings, it is our conclusion that we are experiencing a system that is simply broken. Broken at almost every level.

We've now experienced a "primary" and "general" election. Submitted nearly 100 Affidavits of violations of the RoV during the election process. Most of us in our submissions of Public Records Requests have been delayed, delayed, delayed, then stonewalled, and/or given data in difficult to use formats, given bad data, and been flat out lied to.

I was personally denied access to observe the Logic and Accuracy Test (LAT) post the primary elections, citing a judge's ruling that being forced into a glass room so far away or on the other side of the tabulator machines being tested that could not even be seen was "meaningful" observation. I have been a part of LATs before where we were allowed to stand next to the testers, watch their input, verify their input and ask questions as long as we did not interfere with the process. That is the way the NRS code is written as well.

After analysis of the County Commissioners District 1 race in the General Election 2020 of the Cast Vote Records, I published a report that definitively demonstrates a voting pattern that could not have occurred naturally. We requested a meeting with the Sheriff, he was apparently too busy for an election fraud meeting, so we meet with an Undersheriff and an Assistant Sheriff, where they both admitted that "something" could be going on in these machines but refused to do anything about it like having these machines removed from the elections. Eventually a case was filed, Case #22-5105 which we were told would be sent to the State's Attorney General, but instead, was sent to the Secretary of State's office for investigation. A SoS that would need to recuse themselves for a conflict of interest AND that has NO judicial power to prosecute violations.

Therefore, we are demanding a 3<sup>rd</sup> party perform an audit of the RoV's office, staff, review of all policies and procedures, all affidavits that have been filed concerning violations of our elections, the Internal Auditor, the Challenges submitted prior to the General Election, and all Public Records Requests and the handling of them by the RoV and District Attorney's office.

## Provisional Ballots Anomalies 2020 General Election

### Statistics:

- 336,518 total number of registered and eligible voters for the 2020 General Election held 11/03/2020
- 308,363 Active
- 28,155 Inactive
- Total voters that voted: 252,566
- Washoe County EAVS
  - Same-day Registrations: 4,139
    - Election day: 1,931
      - 2,950 on Election Day at Cold Springs alone
      - 2,041 counted from Cold Springs on Election Day of the 1,931
    - Early voting: 2,208
- Secretary of State statistics:
  - 5,173 Provisional ballots cast from Washoe County
  - 4,179 PV ballots counted
    - 40 difference between EAVS and SoS records, nearly a 1% error
- PRR 109342 request for all provisional ballots cast sent to the SoS and the returned records of those verified by the SoS
  - Received a CD in MS Excel format containing 5,565 records
  - Accepted: 4,230 vs the 4,179 reported on EAVS
  - Rejected: 995
  - PV Status blank: 80 records
  - Duplicate voters in PV database: 320, 215 with exact same pv number
  - Duplicate voters in PV database with 2 different pv numbers: 106
  - Breakdown by polling place
    - Nixon: 30
    - Incline Village: 91
    - Sun Valley Center: 97
    - Downtown Library: 116
    - Reno Town Mall: 143
    - South Valleys Lib: 158
    - Dbl Diamond Ath: 166
    - North Valleys Lib: 183
    - Northwest Lib: 186
    - Reno/Spark Conv: 193
    - RoV Office: 259
    - Spanish Springs: 279
    - Lawlor Ctr UNR: 306
    - **Cold Springs: 2,950** over entire Early Voting period **all on Election Day 11/03/2020**
  - Polling books for Cold Springs processed 688 voters, NO provisionals processed on the polling books. That's 1 person every 1 minute and 3 seconds.
  - IF Cold Springs processed 2,950 provisional ballots from Same Day Registrations, that would be an additional 1 person every 14.6 seconds for the entire 12 hour Election Day.
  - If you got there to vote and the wait time was 10 minutes, you'd be 50<sup>th</sup> in line.
  - 25 electronic voting machines, 10 election workers, this would not even be physically possible

- After receiving training to be a Ballot Intake Clerk, each new Same Day Registration would be manually entered into the polling books in real time.
  - Was told by Heather Carmen that when they (not sure who "they" was) entered the SDR provisional ballots that "they" did not select the correct polling place and that they defaulted to Cold Springs.
  - So if that is true, which I don't believe that is the way it works as outlined in my training and confirmed at Save Mart #155 polling place on Plumb, then by admission of the RoV office, they made approximately 2,900 errors or 52% of the Provisionals were in error.
  - It would also mean that when someone came into any polling place besides Cold Springs to do an SDR, that the Ballot Intake Clerk would have to log out and inadvertently log back in as the Cold Springs Polling Place, then log back out and re-log back in at the proper Polling Place.
  - All of the associated paperwork would also be collected from the wrong Polling Place.
- We have collected about a dozen Affidavits from people in Washoe City, Incline Village and up in Cold Springs.
  - 6 Affidavits from Washoe City testifying that they did NOT vote in Cold Springs, however, we can also not find them on the Poll Books as having voted in Washoe City provisionally.
  - 1 Affidavit from Incline Village testifying that they did NOT vote in Cold Springs, however, we can also not find them on the Poll Books as having voted in Incline Village provisionally.
  - Several from Cold Springs testifying that their wait time in line was not more than a few minutes if any wait time at all.
- Response to PRR by Heather Carmen
  - "I have the list that was provided to the Secretary of State of provisional voters. This list has over 5,000 names and contained on that list is the voters residential address. If you allow me to remove the individuals residential address from the list I can provide the list tomorrow. With some of our voters being "Confidential" I would have to ask a staff member to go through it before I can release it and the timeframe that I would be able to provide it would be 3 months from now.
  - We do not have a report from the State because there were no provisional to report as a potential double vote." (highlight added)
    - It is NOT the job of the RoV in Washoe County to decide if there was the "potential" for double votes, that is the job of the SoS to certify they had NOT voted in any other county statewide.
    - If they "do not have a report from the State..." then how is it that I have a report from the SoS and that it came from the RoV?
  - I had them remove all the addresses and received the email and CD of the file in MS Excel format
  - About 5 minutes to convert the .xlsx file to a .csv format.
  - Another 3 minutes to import into a database program.
  - Another 3 minutes to pull the addresses from the Voter Registration database, the method by which they voted, last time they voted, and the state voter id, btw, there were no Confidentials for any "Accepted"
  - Why would it have taken an estimated 3 months to do what I was able to do in less than 30 minutes?

- Removed from State Voter Rolls
  - By April 2021 the state's voter registration database shows that 399 of the 2,950 had already been removed from the Voter Rolls.
    - Did any statewide or countywide candidate win by less than 399 votes?
  - By September 2021, 673 of the 2,950 (22.8%) had been removed from the state's voter rolls
- 90 of the Provisional SDRs were processed AFTER 7 pm closing time of the Polling Place in Cold Springs. Does this mean there were 90 people still in line when the Polling Place closed?
- Why aren't any of the provisional voters listed in the polling books?
- According to the Voter History, 2041 of the 2,950 are marked as Polling Place (PP) voting NOT PV, Provisionally Voted

**Conclusion:** After investigating and doing an analysis of the Provisional Voting Ballots cast and counted in Washoe County, it appears that there are now more questions than answers. Possible 2,900 errors in PV ballots in Cold Springs alone. Why do NONE of the Provisional Ballots show up in any of the Polling Books? Why are ALL of the Provisional Ballots listed in the Voter Rolls database listed as PP rather than PV? Why did Cold Springs have 53% of all Provisional Ballots cast in the county yet no record in the Cold Spring Polling Books or ANY polling books for that matter? Where is all the paperwork associated with Provisional Ballots from the 2020 General Election? Why are so many (over 22%) of PV already removed from the Voter Rolls by Sept 2021?

**Demand:** An Item be put on the June 21, 2022 Agenda to have a discussion on these findings and to have an investigation be opened looking into all these questions, anomalies, errors and concluded before the 22 months deadline to destroy all election data.

Place a "stay" on the destruction of all vote information in Washoe County to preserve all 2020 General Election data/information/paperwork.

# Cold Springs Middle School Provisional Ballots General Election 2020

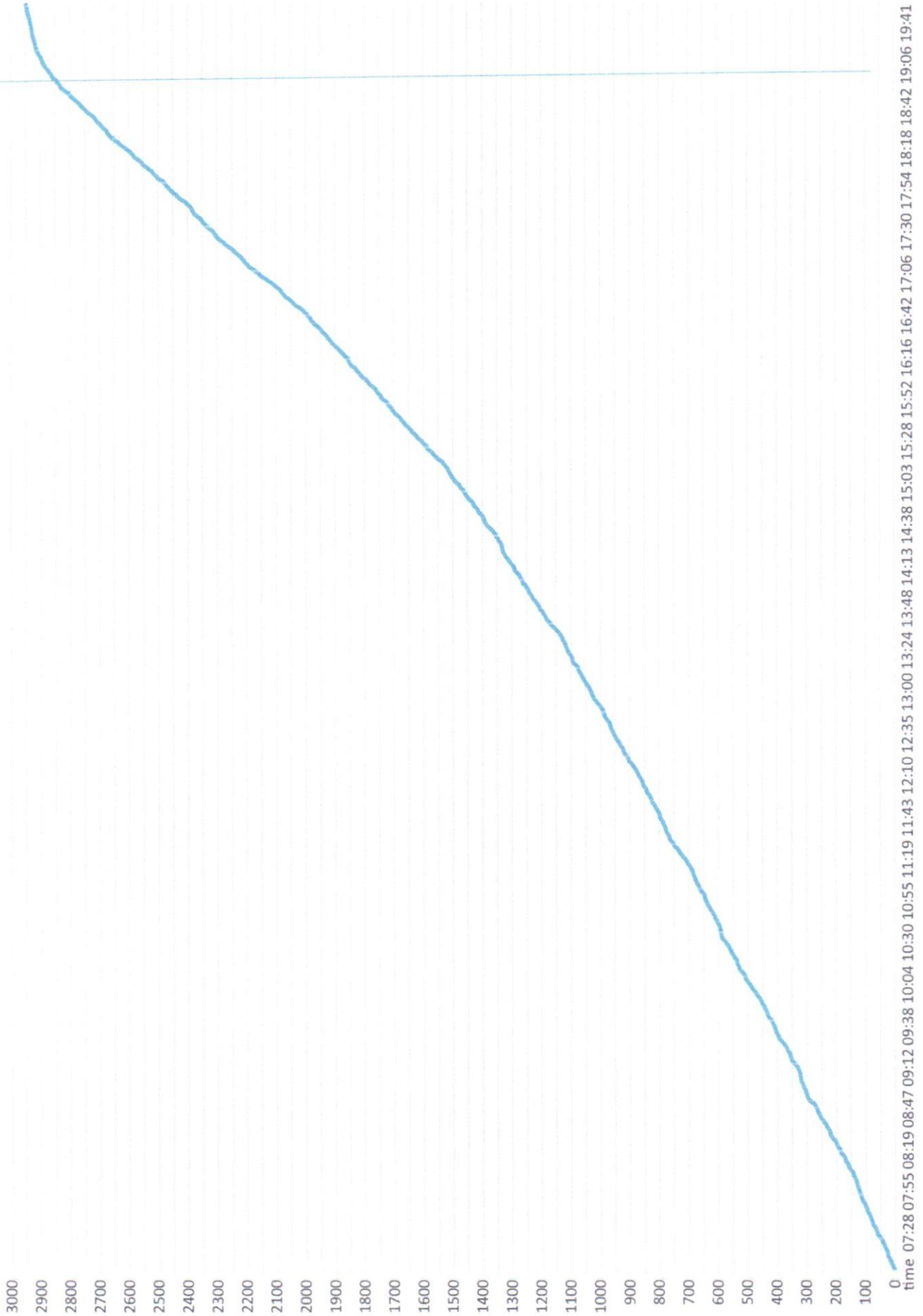
st_voterid	lastname	firstname	middlename	birthdate	voted_date	voted_time	ins_upd_pv	precinct	party	pv_number	pv_status	method	city
6312602	DUCLAYAN	SEAN	MAKAULIAV/SANCHEZ	11/15/1982	11/03/2020	07:02	ins	5024	NP	IA229-JP2	Accepted	*PP	RENO
6235770	GRUDE	ERIK	ROBERT	02/21/1996	11/03/2020	07:02	ins	8233	NP	IA1GX-JP5	Accepted	*PP	RENO
6273107	GUILLEN-FALCON	MARCOS		10/20/1966	11/03/2020	07:05	ins	4019	REP	IA3M5-7LT	Accepted		
5546812	MICHAELS	NATHAN		12/06/1971	11/03/2020	07:06	ins	5048	REP	IA5VI-JSA	Accepted	*PP	RENO
6235766	CASTRO	PATRICIA		10/06/1994	11/03/2020	07:07	ins	3004	DEM	IA5QQ-7M7	Accepted		RENO
4874616	ESPOSITO	JOSEPH	THOMAS	10/01/1993	11/03/2020	07:07	ins	3020	REP	IA60Q-JPO	Rejected		RENO
6235769	MAYNARD	PAUL	EDWARD	10/27/1949	11/03/2020	07:07	ins	2037	NP	IA5ZJ-7MS	Accepted	*PP	RENO
6267304	MILLER	MARIANNE		09/11/1952	11/03/2020	07:07	ins	2037	DEM	IA5S6-JPS	Accepted	*PP	RENO
6235764	SU	JAMES	TZU CHIEH	12/28/1981	11/03/2020	07:07	ins	6418	DEM	IA5WS-7JU	Accepted		SPARKS
3859491	LYMER	THOMAS	JOSEPH	01/23/1967	11/03/2020	07:08	ins	2036	REP	IA6PK-7JQ	Accepted		RENO
6335481	MCCOMB	ANDREW		03/03/1994	11/03/2020	07:09	ins	7520	REP	IA7JR-JRA	Accepted	*PP	RENO
6273093	RODRIGUEZ	DOLORES	D	04/05/1974	11/03/2020	07:09	ins	3016	REP	IA782-7MM	Accepted	*PP	RENO
6267303	WILSON	CALEB	CLARK	02/09/1984	11/03/2020	07:09	ins	5020	NP	IA8RL-7L3	Accepted		RENO
6215621	FEDUNOV	DANIL		11/20/1997	11/03/2020	07:10	ins	2016	REP	IA8A9-7J8	Accepted	PP	RENO
6243936	BENZA	NICHOLAS	ANDREW	07/18/1985	11/03/2020	07:11	ins	2033	REP	IA8FV-JQF	Accepted	*PP	RENO
5763451	SMITH	SARA		07/28/1989	11/03/2020	07:11	ins	8240	NP	IA8T1-JP5	Accepted		RENO
6235778	VILLARREAL VENEGAS	ANTHONY	RAY	03/14/1986	11/03/2020	07:11	ins	3018	REP	IA8YU-7LD	Accepted	*PP	RENO
6235777	WOLLUM	ELVIA	CAROLINA	08/15/1998	11/03/2020	07:11	ins	7304	DEM	IA845-7KS	Accepted		RENO
6304572	HOLDER	DOUGLAS	RONALD	08/11/1961	11/03/2020	07:11	ins	1031	DEM	IA8ZI-JP0	Accepted	*PP	RENO
6317266	VIRDEN	JENELL	LUCILLE	01/10/1987	11/03/2020	07:12	ins	6501	REP	IAADK-JQV	Accepted	*PP	SPARKS
6235780	CAMARDELLA	TRENTON	THOMAS	12/17/1991	11/03/2020	07:12	ins	2006	REP	IA9PY-7JA	Accepted	PP	RENO
6235783	GARCIA	ALEXA	RAE	10/26/1999	11/03/2020	07:13	ins	5012	DEM	IAAGQ-JRX	Accepted	*PP	RENO
3859491	LYMER	THOMAS	JOSEPH	01/23/1967	11/03/2020	07:13	ins	4000	REP	IAAG2-7LH	Accepted	*PP	RENO
6215688	ROWLEY	ERIK	EMMETT	09/22/1988	11/03/2020	07:13	prov	2036	REP	IAAHV-7JQ	Accepted		RENO
6315848	WALLER	HANNE	RUTH	06/15/1981	11/03/2020	07:14	ins	*3032	REP	IA9VH-7MA	Rejected		RENO
6272899	TOKAR	AUSTIN	ANDREW	12/20/1993	11/03/2020	07:15	ins	3022	REP	IAAOQ-JRO	Rejected		RENO
6235784	TOOLEY	CRAIG	ANDREW	01/04/1972	11/03/2020	07:16	ins	4035	NP	IACWU-7L6	Accepted	*PP	RENO
6312634	CORONADO	MICHAEL	DENNIS	04/21/2000	11/03/2020	07:17	ins	5008	NP	IADEZ-7LJ	Rejected		RENO
3976632	DUKE	CLINTON	KEITH	05/28/1974	11/03/2020	07:17	ins	3016	REP	IAQX-JQO	Accepted	*PP	RENO
6235785	PAK	JANE		08/27/1977	11/03/2020	07:17	ins	8116	NP	IAJGM-7M9	Accepted	PP	INCLINE VILLAGE
6235788	DELGADO-MARTINEZ	AMPARO		04/25/2001	11/03/2020	07:18	ins	7501	DEM	IAEAQ-7KE	Accepted		RENO
6235789	PEMELTON	TAYLOR	MARIE	05/22/1960	11/03/2020	07:18	ins	2037	NP	IAE9E-JPS	Accepted		RENO
5590216	HUFF	AMY	MAXIMILLIAN	10/06/1976	11/03/2020	07:18	ins	1057	REP	IAEG5-7K7	Accepted	*PP	SPARKS
6235788	DELGADO-MARTINEZ	AMPARO		07/16/1995	11/03/2020	07:20	ins	6522	NP	IAFZV-7K2	Accepted	*PP	RENO
6235791	JACKSON	JALECIA	ROSE	02/01/2001	11/03/2020	07:21	ins	7501	DEM	IAEAQ-7KE	Accepted		SPARKS
6241830	JARRETT	CHRISTOPHER	MICHAEL	04/10/1990	11/03/2020	07:21	ins	6203	IAP	IAEZO-7LS	Accepted		SPARKS
6312603	LORNTZEN	DANIEL	LEE	10/20/1965	11/03/2020	07:22	ins	1046	DEM	IAGVF-JQ8	Accepted		SPARKS
4259973	MATTS	JEFFERY	WILLIAM	04/08/1984	11/03/2020	07:22	ins	6516	REP	IAHEF-7J3	Accepted	*PP	RENO
6275321	WRIGHT	DUSTIN	MICHAEL	09/09/1988	11/03/2020	07:22	ins	2023	REP	IAI3Y-JQT	Accepted	*PP	RENO
6304573	HOLCOMBE	SARAH	TOYE	05/25/1991	11/03/2020	07:22	ins	4046	NP	IAH1W-JPD	Accepted		RENO
6244060	FLINN	DANIEL	CRAIG	11/07/1986	11/03/2020	07:22	prov	*3007	DEM	IAJGS-7J5B	Accepted	*PP	RENO
6317218	TRUJILLO	JUSTIN		09/08/1972	11/03/2020	07:24	ins	2033	NP	IAITW-JPE	Accepted	*PP	RENO
6317220	WAGNER	DARRELL	EDWARD	03/06/1961	11/03/2020	07:24	ins	3007	NP	IAIWA-JQH	Accepted		RENO
6235783	GARCIA	CATHLENE	RENEE	06/06/1985	11/03/2020	07:24	ins	5035	NP	IAJWA-JQH	Accepted	PP	RENO
6269792	ANDERSEN	DACK	LORNE	08/17/1971	11/03/2020	07:25	ins	4000	REP	IAAG2-7LH	Accepted	*PP	RENO
6306465	GERSON	STEVEN	E	12/29/1956	11/03/2020	07:25	ins	5026	DEM	IAJMJ-7MQ	Accepted	*PP	RENO
2500391	LARSON-BROCK	JANA	DENISE	06/23/1970	11/03/2020	07:25	ins	8209	IAP	IAJ87-JP5	Accepted	PP	RENO
6235800	PEARSON	TYLER	COLLIN	08/02/1991	11/03/2020	07:25	ins	8236	IAP	IAJVT-JRW	Rejected		RENO
6235803	RADLEY	ASHLEY	ANN	05/31/1995	11/03/2020	07:25	ins	7507	NP	IAJL2-7LF	Accepted	*PP	RENO
6240937	TOMASELLO	STEPHEN	THOMAS	11/13/1958	11/03/2020	07:25	ins	4041	NP	IAJ7J-7LN	Accepted	*PP	RENO
4607439	LOBERG	RACE	BANNON	07/04/1997	11/03/2020	07:25	prov	8221	REP	IAJQJ-7LB	Accepted	*PP	RENO
6304593	ARENAS HAGLER	NATALIA	ANAHI	08/19/2002	11/03/2020	07:26	ins	*	REP	IAJ88-7MM	Rejected		CARSON CITY
6235800	PEARSON	TYLER	COLLIN	08/02/1991	11/03/2020	07:26	prov	6516	DEM	IAJZ5-7JU	Accepted	*PP	RENO
								7507	NP	IAJL2-7LF	Accepted		RENO

1762572	ARIAS	AIDA	ALLEN	09/17/1976	11/03/2020	07:26	upd	5034	DEM	IAK0T-7KK	Accepted	*PP	RENO
5938752	BASTIN	ERIC	ALLEN	07/19/1979	11/03/2020	07:26	upd	7416	REP	IAKEZ-JQC	Accepted	PP	SPARKS
6237771	VRIDEN	LESLIE	IRENE	03/20/1991	11/03/2020	07:26	upd	2006	REP	IAXEE-7KM	Accepted	*PP	RENO
6306339	GUARDADO	JACLYN	MARIE	08/14/1985	11/03/2020	07:27	ins	4035	REP	IAL6W-JRA	Accepted	*PP	SUN VALLEY
6235805	HETT	ALEXIS	MARIE	12/14/1996	11/03/2020	07:27	ins	7502	NP	IALER-JRO	Accepted	*PP	RENO
6240383	RAMON	JENNIFFER	RICARDO	12/05/1998	11/03/2020	07:27	ins	3007	DEM	IALGL-JSE	Accepted	PP	INCLINE VILLAGE
6240382	PLANK	BRIAN	RICARDO	03/29/1997	11/03/2020	07:28	ins	8105	NP	IAM60-JU7M	Accepted	PP	RENO
6275222	MURPHY	MARTIN	MICHELLE	12/02/1957	11/03/2020	07:29	ins	7523	REP	IAMW5-7LO	Accepted	*PP	RENO
6331927	TEYMOURAZ	NOAH	KAREN	08/27/1999	11/03/2020	07:29	ins	4032	DEM	IAMPE-7L9	Accepted	PP	RENO
5975103	SALAZAR	JOSEPH	LEONARD	09/13/2001	11/03/2020	07:30	ins	3016	DEM	IANP9-7JE	Accepted	*PP	RENO
6405435	LEGOTTE	HUGH	MICHELLE	01/15/1992	11/03/2020	07:30	prov	*	DEM	IANMZ-7KH	Rejected		
6324160	MCDERMOTT	MARGARET	LYNN	12/16/1988	11/03/2020	07:30	prov	*8233	REP	IANG0-7JP	Rejected		
6235809	NETZ	MELISSA	JANE	03/03/1973	11/03/2020	07:31	ins	7502	OTH	IAPUG-7KS	Accepted	*PP	SUN VALLEY
3177577	BULLARD	SARAH	TOYE	02/25/1983	11/03/2020	07:32	ins	1032	NP	IAQIO-JR7	Rejected		
6304573	HOLCOMBE	KIMBERLY	SUE	05/25/1991	11/03/2020	07:32	ins	3007	DEM	IAP6A-JSB	Accepted	*PP	RENO
6242219	STIENER-MURPHY	ELIZABETH	T	02/01/1972	11/03/2020	07:32	ins	7523	LIB	IAOMD-7JR	Accepted		
6315799	XIONG	WILLIAM	DENNIS	05/22/1986	11/03/2020	07:32	ins	4039	IAP	IAOMI-7KB	Accepted	*PP	RENO
4096377	DANIEL	TYLER	LYNN	11/16/1972	11/03/2020	07:32	upd	2058	REP	IAP5U-7JQ	Accepted	*PP	RENO
5801464	MCELRAITH	DARYN	LYNN	02/14/1991	11/03/2020	07:32	ins	6313	NP	IAQQM-7LG	Accepted	PP	SPARKS
6300201	POTTER	MARGARET	JANE	12/24/1958	11/03/2020	07:33	ins	6514	REP	IANUA-7L5	Accepted	*PP	SPARKS
6235809	NETZ	MELISSA	JANE	03/03/1973	11/03/2020	07:33	prov	7502	OTH	IAPUG-7KS	Accepted	*PP	RENO
3177577	BULLARD	ADAM	MICHAEL	02/25/1983	11/03/2020	07:34	ins	1026	NP	IAQIO-JR7	Rejected		
6240878	MISSAKIAN	MATTHEW	THOMAS	07/02/1984	11/03/2020	07:34	ins	4046	IAP	IAQVE-7LT	Accepted	*PP	RENO
6216158	PENA	KAY	LORRAINE	01/09/1989	11/03/2020	07:35	ins	2023	REP	IARNE-JP5	Accepted	*PP	RENO
6300202	PUTMAN	THOMAS	JOSEPH	02/08/1961	11/03/2020	07:35	ins	4035	REP	IAQXB-JPA	Accepted	*PP	SPARKS
6235816	CARTIERI	MARIAH	DURYEA	06/09/1958	11/03/2020	07:36	ins	6516	DEM	IAS8E-7J3	Accepted	*PP	RENO
6235815	ESTES	FAY	DANIELA	08/21/1992	11/03/2020	07:36	ins	5022	NP	IAS5I-JPC	Accepted		
6337531	MARTINEZ-BERNARDINO	ROBERTO	ANGEL	02/10/2000	11/03/2020	07:37	prov	*	DEM	IAUDR-JRG	Rejected		
6280824	MILLER	CHRISTINA	ANGEL	05/07/2002	11/03/2020	07:37	prov	*6306	DEM	IARPZ-7L5	Rejected		SPARKS
6240297	CLARK-BERROTH	KEVIN	CARTER	10/27/1976	11/03/2020	07:37	ins	*2020	DEM	IAO8M-7MC	Rejected		RENO
3914354	DELAPUENTE	MATHEW	MARK	01/04/1985	11/03/2020	07:39	ins	8207	NP	IAUIT-JP2	Rejected		RENO
6235818	HUTCHISON	MARY	JUSTINA	03/05/1991	11/03/2020	07:40	ins	5000	AMER	IAURZ-7MF	Rejected		RENO
6235820	PEREZ MARTINEZ	VALERY	AIDE	02/27/1963	11/03/2020	07:40	ins	3024	REP	IAVA2-JP0	Accepted	*PP	RENO
6317250	RAMBEAU	ANTHONY	GENE	06/13/2000	11/03/2020	07:40	ins	7525	DEM	IAVFR-7MX	Accepted	*PP	SPARKS
6295922	ORTIZ LOPEZ	NICOLAS	LEX	08/19/1958	11/03/2020	07:40	ins	7573	NP	IAUSU-7MO	Accepted	*PP	SPARKS
5605682	TRUJILLO	DANIEL	PAUL	10/01/1957	11/03/2020	07:41	ins	6413	DEM	IAX4N-JRQ	Rejected		SPARKS
6256161	WINN	ZACKARY	GENE	04/13/1981	11/03/2020	07:41	ins	6114	REP	IAW7G-7MM	Accepted	*PP	RENO
6312653	CORTEZ	JOSE	CHRISTIAN	05/27/1996	11/03/2020	07:42	ins	1056	DEM	IAX4Z-7KR	Accepted	*PP	RENO
6243833	WILLIAMS	MICHELLE	LEE	03/17/1969	11/03/2020	07:42	ins	8117	DEM	IAW3H-7JZ	Rejected		INCLINE VILLAGE
6324862	GIGLIO	KATHERINE	JOSE	02/21/1987	11/03/2020	07:42	upd	7513	NP	IAWON-JPA	Rejected		RENO
6235825	MOSQUEDA-SANDOVAL	CARLOS	BRIAN	09/16/2002	11/03/2020	07:43	ins	7557	REP	IAXM8-JS2	Accepted		RENO
6312604	DUFFY	MATTHEW	DANIEL	02/29/1984	11/03/2020	07:45	ins	1055	NP	IAZ07-7K7	Accepted	*PP	RENO
6235842	LEVEILLE	STEVEN	WAYNE	03/13/1984	11/03/2020	07:45	ins	4019	NP	IAZB2-7MX	Accepted	*PP	RENO
6298074	MULEI	DANA	SUE	11/25/1957	11/03/2020	07:45	ins	2023	REP	IAZ5K-7JE	Accepted	*PP	RENO
6300125	BURKE	ALYSA	ROBERT	03/16/1992	11/03/2020	07:45	upd	4033	REP	IAYZZ-7JB	Accepted	*PP	RENO
6317995	RODRIGUEZ	MARCUS	SHEA	01/19/2001	11/03/2020	07:46	ins	7557	REP	IAZZZ-JPX	Accepted	*PP	RENO
6235844	BROMMAGE	ASHLEY	ROSE	05/22/1988	11/03/2020	07:47	ins	8109	NP	IB01J-J59	Accepted	*PP	INCLINE VILLAGE
6275394	CAREY	BRENDAN	ROSE	08/07/1995	11/03/2020	07:47	ins	7415	DEM	IB28Q-7LG	Accepted	*PP	SPARKS
6243853	POWELL	CLEMENTINE	ROSE	09/28/1996	11/03/2020	07:47	ins	8107	NP	IB0VU-JU7M	Accepted	*PP	INCLINE VILLAGE
6235831	ALBARRAN	MAYRA	ESPERANZA	04/10/1989	11/03/2020	07:48	ins	5008	NP	IB1J9-7JA	Accepted	*PP	RENO
6235833	CARR	LUCY	ZITABALUYOT	09/04/1973	11/03/2020	07:48	ins	6501	OTH	IB0ZZ-7K0	Accepted	*PP	SPARKS
5947610	MENDOZA	ESTELA	PEREZ	06/10/1988	11/03/2020	07:48	ins	7533	DEM	IB1P1-JRU	Accepted	*PP	SUN VALLEY
6440668	REES	GAGE	FURY	03/04/1998	11/03/2020	07:48	ins	1003	NP	IB1F0-J5E	Rejected		
6348846	VALERO RIVAS	ANDREA	LUNA	03/06/2002	11/03/2020	07:48	ins	3028	DEM	IB1FB-7JK	Accepted		
6317239	LINARES	YERALDAO	LUNA	05/26/1920	11/03/2020	07:49	ins	3018	DEM	IB27N-7MY	Accepted		
6240375	TAUFA AO CHISEM	VIOLANI BOBBY	FEOFAAKI DAN	12/20/1998	11/03/2020	07:49	ins	6205	NP	IB25L-7KE	Rejected		SPARKS
				11/22/1967	11/03/2020	07:50	ins	2020	REP	IB30L-JP5	Accepted	*PP	RENO

6237724	TUTTLE	DYLAN	JOSEPH	07/15/1998	11/03/2020	19:09	ins	5064	NP	IZX9X-7LW	Accepted	PP	RENO
5299653	MALUPO	RICHARD	ISTIMEELI	08/03/1996	11/03/2020	19:10	ins	7501	NP	IZX6-7LD	Accepted	*PP	SUN VALLEY
6237729	ABU-SAMAHA	JULIE	ANN	08/08/1970	11/03/2020	19:11	ins	5064	REP	IZT4-JPZ	Accepted	*PP	RENO
6237726	MENDOZA	CLAUDIA	YESENIA	01/09/1985	11/03/2020	19:11	ins	7314	OTH	IZYC2-7KQ	Accepted	*PP	SUN VALLEY
6237728	ZARATE-TOVAR	GIOVANNI		11/11/2001	11/03/2020	19:11	ins	6205	NP	IZZ17-JQM	Accepted		
6255424	JIMENEZ-HERNANDEZ	HECTOR	ARMANDO	06/03/2002	11/03/2020	19:11	prov	*	NP	IZY4S-JRG	Rejected		
6237733	CHAVEZ VAZQUEZ	JESUS	THOMAS	02/20/2002	11/03/2020	19:12	ins	3018	REP	J0117-JRQ	Accepted	PP	SPARKS
6237731	NAKAO	JEREMY	THOMAS	10/28/1989	11/03/2020	19:12	ins	4016	NP	J00AG-7LE	Accepted		
6234440	PALOMAR	SOLEDAD	JUNE	01/31/2001	11/03/2020	19:12	ins	6306	DEM	IZXGO-7LC	Rejected		
6237732	SCHLAACK	REBECCA	LUCERO	09/03/1962	11/03/2020	19:12	ins	6307	NP	IZZ55-7LK	Accepted	*PP	SPARKS
6317229	TRUJILLO	BLADIMIR		08/30/2002	11/03/2020	19:12	ins	6113	DEM	IZYWJ-JQJ	Accepted	PP	SPARKS
	DIAZ	FRANCISCO		11/19/1992	11/03/2020	19:12	prov	*	DEM	IZY57-7LS	Rejected		
4265626	COTHAM	JASON	ANDREW	05/03/1994	11/03/2020	19:14	ins	4003	REP	J010Q-7KZ	Accepted	*PP	RENO
6268061	BARRERA GARCIA	ALBERTO	GENE	10/26/2002	11/03/2020	19:15	ins	6519	DEM	J01G6-7M5	Accepted		
6237737	GUILLEN	THOMAS	KAI-FENG	05/19/1980	11/03/2020	19:15	ins	7504	NP	J01Y3-7LY	Accepted	*PP	SUN VALLEY
6237734	KOH	BRIAN	MICHAEL	07/18/1999	11/03/2020	19:15	ins	5064	DEM	J01G2-7ME	Accepted	*PP	RENO
6423572	HOSSAIN	ADIBA	DEL SOCORRO	08/03/2000	11/03/2020	19:15	prov	*	DEM	J0273-7K1	Rejected		
6271582	KUJIN	SEAN	WILLIAM	02/04/1999	11/03/2020	19:16	ins	6306	NP	J01U3-7JX	Accepted	*PP	SPARKS
6237739	ESCOBEDO	MAYRA	MIGUEL	08/21/1998	11/03/2020	19:17	ins	6114	DEM	J01P-7LC	Accepted	*PP	SPARKS
6271581	MURPHY	CONNOR	MORENA	08/06/1999	11/03/2020	19:17	ins	6306	NP	J03E3-7KN	Accepted	*PP	SPARKS
	METLMANN	JESSICA	LUIS	10/09/1989	11/03/2020	19:19	prov	*	REP	J04WW-JR1	Rejected		
6237741	GONZALEZ	JOSE	LUIS	06/22/1999	11/03/2020	19:21	ins	6519	DEM	J0768-7MW	Accepted	*PP	SPARKS
6319745	BERNARDINO RODRIGUEZ	JOHAN	MIGUEL	08/06/2001	11/03/2020	19:23	ins	4037	NP	J07KA-JR0	Accepted		
6237741	GONZALEZ	JOSE	LUIS	06/22/1999	11/03/2020	19:23	prov	6519	DEM	J0768-7MW	Accepted	*PP	RENO
5819589	CHAPLIN	TAMMY	MARIE	08/04/1974	11/03/2020	19:24	ins	3010	NP	J08SN-JQJ	Accepted	*PP	SPARKS
6237743	HERNANDEZ-MORENO	JENNIFER	VIDRIO	07/02/1996	11/03/2020	19:24	ins	7312	DEM	J08Y1-JQM	Accepted	PP	SPARKS
6255716	RODRIGUEZ	GIOVANNIE	ANTONIO	06/18/1997	11/03/2020	19:26	ins	6213	NP	J0A9Y-7JX	Accepted		
6237747	HERNANDEZ-ROMAN	JUAN	NATHANIEL	09/11/1988	11/03/2020	19:27	ins	6100	REP	J09SS-7LS	Accepted		
6237746	KINTZLER	ZACHARIAH	LOUISE	11/08/1996	11/03/2020	19:27	ins	7514	DEM	J08DI-7M5	Accepted	*PP	SUN VALLEY
6104066	RODARTE-LOWERY	SEAN	MARIE	02/25/2002	11/03/2020	19:30	ins	7573	REP	J0DD-7L1	Rejected		
	SMITH	KATHRYN	LOUISE	05/11/1973	11/03/2020	19:31	ins	6300	NP	J0C2V-7LC	Accepted		
6237749	RUIZ-ARGUELLO	ROSE	MARIE	08/23/2000	11/03/2020	19:33	ins	7579	DEM	J0FV4-JRU	Accepted		
6314237	LEIMUS	JESUS	LOPEZ	01/26/1963	11/03/2020	19:34	ins	6108	REP	J0FBZ-7L5	Accepted	*PP	SPARKS
6237751	KENT	AMANDA	ROSE	12/30/1999	11/03/2020	19:35	ins	3024	DEM	J0H92-JQM	Accepted	*PP	RENO
6237752	RUIZ VALDEZ	RAQUEL	MAY	02/05/1972	11/03/2020	19:36	ins	7579	DEM	J0HNO-7KQ	Accepted	*PP	RENO
6237753	KENNEDY	AMANDA		05/20/1986	11/03/2020	19:38	ins	3024	DEM	J0KGC-JRG	Accepted	*PP	RENO
6300222	SHAW	RENA	ANTONIO	11/30/2001	11/03/2020	19:38	ins	7300	NP	J0167-7L1	Accepted	*PP	RENO
6237766	VALDEZ	MARCO	HELENA	10/28/1977	11/03/2020	19:41	ins	7579	DEM	J0LIA-7KQ	Accepted	*PP	RENO
6300182	SHAW	SARA	HELENA	03/29/1985	11/03/2020	19:42	ins	7300	NP	J0MQR-7L1	Accepted	*PP	RENO
6237755	HURTADO	JOCELYN	ANTONIO	11/26/2000	11/03/2020	19:44	ins	6203	DEM	J0P2G-JRG	Accepted	*PP	SPARKS
6237767	DE ANDA	LILIANA	ANTONIO	08/02/1998	11/03/2020	19:46	ins	6108	DEM	J0NOW-7LC	Accepted	*PP	SPARKS
6237756	MADERA	GIOVANNI	WALTER	10/14/1997	11/03/2020	19:46	ins	6203	NP	J0OKU-7L5	Accepted	*PP	SPARKS
6238402	JONES	TIMOTHY	GRACIELA	02/22/1969	11/03/2020	19:47	ins	6100	REP	J0Q21-JQJ	Accepted	*PP	SPARKS
6247878	FINE	LADONIA	GUILLLEN	11/07/1986	11/03/2020	19:47	prov	*7304	REP	J0QOI-7L1	Rejected		
4406344	WHITE	MELINA	LEE	01/07/1996	11/03/2020	19:49	ins	3023	REP	J0S9D-7KQ	Accepted	*PP	SUN VALLEY
6237757	CASTANEDA	BAILEY	GRACIELA	05/20/1999	11/03/2020	19:51	ins	7304	DEM	J0VC3-7K5	Accepted	*PP	RENO
	NEWTON	TYLER	GUILLLEN	09/05/2000	11/03/2020	19:51	prov	*	REP	J0TUI-JQM	Rejected		
6237758	NAJERA	ALONDRA	LEE	01/23/1996	11/03/2020	19:53	ins	7505	DEM	J0V9K-JR0	Accepted	*PP	SUN VALLEY
6255408	KERSEY	BRANDON		01/22/1990	11/03/2020	19:57	ins	6108	REP	J0Y8L-7L1	Accepted	*PP	SPARKS
6237760	GARCIA MARTINEZ	NOEMI	CARDENAS	07/01/1999	11/03/2020	20:03	ins	6105	DEM	J1XBX-JQJ	Accepted		
6247906	HERNANDEZ MARTINEZ	MELANIE	EMILY	08/03/2001	11/03/2020	20:03	prov	*	OTH	J1V17-7LC	Rejected		
6237761	MEJIA	EMILY	JESUS	07/01/2002	11/03/2020	20:07	ins	6209	DEM	J2129-JRG	Accepted	*PP	SPARKS
6237762	ALCANTAR	JESUS		06/19/1998	11/03/2020	20:16	ins	7316	DEM	J27ZN-JRU	Accepted	*PP	SUN VALLEY

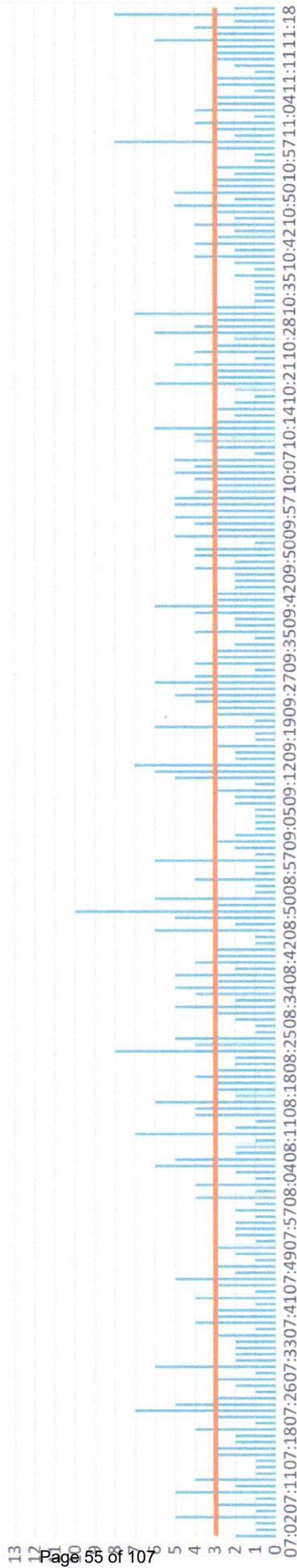
# Provisional Ballots Cold Springs, NV November 3, 2020

Polls closed



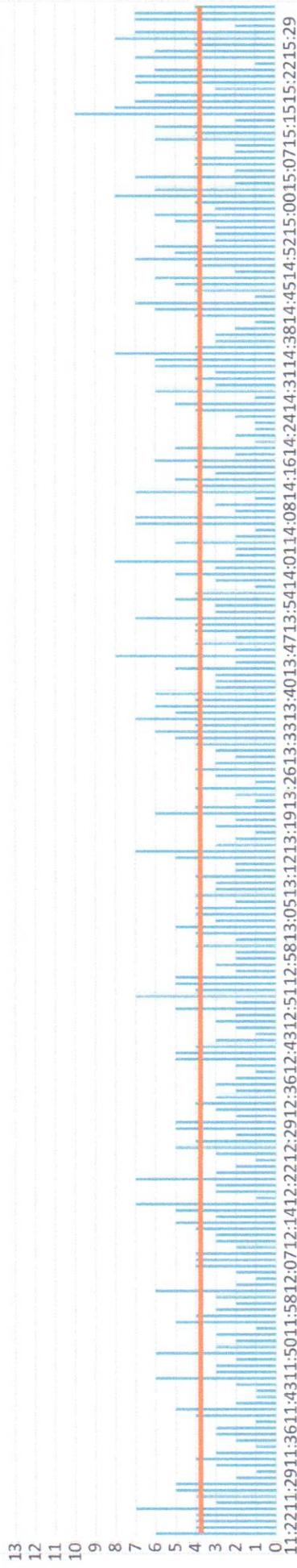
Provisional Ballots Cold Springs, NV 11-03-20 7:02 AM to 11:20 AM

Average 3



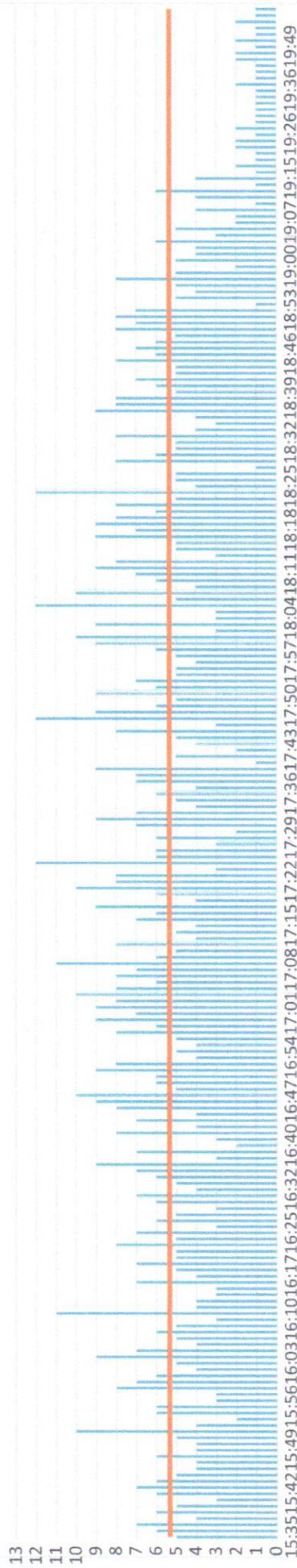
Provisional Ballots Cold Springs, NV 11-03-20 11:22 AM to 3:31 PM

Average 3.8



Provisional Ballots Cold Springs, NV 11-03-20 3:35 PM to 7:53 PM

Average 5.4



**Affidavit of Resident/Occupant**

STATE OF NEVADA / COUNTY OF Washoe

The undersigned, Dominique Mable, declares under penalty of perjury under the laws of Nevada that the foregoing is true and correct: (AFFIANT NAME)

- 1. I am over the age of 18 and am a resident of the state of Nevada. I have personal knowledge of the facts herein, and, if called as a witness, could testify to the truth and accuracy thereto.
- 2. I suffer no legal disabilities and have personal knowledge of the facts set forth below.
- 3. I affirm that

I did not vote at Cold Springs middle schools  
I vote in Washoe valley next to Fire house by  
lake Washoe lake

4. I affirm I am under no duress to sign this affidavit, and I declare that, to the best of my knowledge and belief, the information herein is true, correct, and complete.

Executed this 23 day of April, 2022.

At this address 3022 Eastlake Blvd

AFFIANT SIGNATURE: Dominique Mable

**Affidavit of Voter Verification & Education Volunteer**

STATE OF NEVADA / COUNTY OF Washoe

The undersigned, Sandee Tibbett, declares under penalty of perjury under the laws of the state of Nevada that the foregoing is true and correct:

- 1. I am over the age of 18 and a resident of the state of Nevada. I have personal knowledge of the facts herein, and if called as a witness, I could testify to the truth and accuracy thereto.
- 2. I have no legal disabilities and have personal knowledge of the facts that are set forth here, below.
- 3. I affirm and attest to the following

a.  An occupant of 3022 Eastlake Blvd, self-identified as the voter(s) named above, state that the following issue/discrepancy in the 2020 federal/state election occurred:  
they did not vote at Cold Springs Middle School in the  
2020 election, but voted locally in Jop Tamara R. Pachak.

4. I affirm that I am under no duress or unusual influence in signing this affidavit, and I declare that, to the best of my knowledge and belief, the information here is true, correct, and complete.

Executed this 23 day of April, 2022.

AFFIANT SIGNATURE: S Tibbett

**Affidavit of Resident/Occupant**

STATE OF NEVADA / COUNTY OF WASHOE

The undersigned, Laura Ershire, declares under penalty of perjury under the laws of Nevada that the foregoing is true and correct: (AFFIANT NAME)

- 1. I am over the age of 18 and am a resident of the state of Nevada. I have personal knowledge of the facts herein, and, if called as a witness, could testify to the truth and accuracy thereto.
- 2. I suffer no legal disabilities and have personal knowledge of the facts set forth below.

3. I affirm that

I did not use a provisional at Cold Springs Middle School.

4. I affirm I am under no duress to sign this affidavit, and I declare that, to the best of my knowledge and belief, the information herein is true, correct, and complete.

Executed this 23 day of April, 2022.

At this address 3210 Lakeshore Drive

AFFIANT SIGNATURE: Laura Ershire

**Affidavit of Voter Verification & Education Volunteer**

STATE OF NEVADA / COUNTY OF WASHOE

The undersigned, Lisa Fleiner, declares under penalty of perjury under the laws of the state of Nevada that the foregoing is true and correct:

- 1. I am over the age of 18 and a resident of the state of Nevada. I have personal knowledge of the facts herein, and if called as a witness, I could testify to the truth and accuracy thereto.
- 2. I have no legal disabilities and have personal knowledge of the facts that are set forth here, below.
- 3. I affirm and attest to the following

a. An occupant of 3210 Lakeshore Dr, self-identified as the voter(s) named above, state that the following issue/discrepancy in the 2020 federal/state election occurred:  
she voted in person down the street - Esmeralda + Lakeshore Community Center

4. I affirm that I am under no duress or unusual influence in signing this affidavit, and I declare that, to the best of my knowledge and belief, the information here is true, correct, and complete.

Executed this 23 day of April, 2022

AFFIANT SIGNATURE: Lisa Fleiner

**Affidavit of Resident/Occupant**

STATE OF NEVADA / COUNTY OF Washoe

The undersigned, STEVE TOMASZAK declares under penalty of perjury under the laws of Nevada that the foregoing is true and correct: (AFFIANT NAME)

- 1. I am over the age of 18 and am a resident of the state of Nevada. I have personal knowledge of the facts herein, and, if called as a witness, could testify to the truth and accuracy thereto.
- 2. I suffer no legal disabilities and have personal knowledge of the facts set forth below.
- 3. I affirm that

I DID NOT VOTE AT COLD SPRINGS MIDDLE SCHOOL  
I VOTED AT VOLUNTEER FIRE DEPARTMENT IN WASHOE NV

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4. I affirm I am under no duress to sign this affidavit, and I declare that, to the best of my knowledge and belief, the information herein is true, correct, and complete.

Executed this 23 day of APRIL, 2022.

At this address 325 PUMA DR WASHOE NV

AFFIANT SIGNATURE: [Signature]

**Affidavit of Voter Verification & Education Volunteer**

STATE OF NEVADA / COUNTY OF Washoe

The undersigned, Sandee Tibbett, declares under penalty of perjury under the laws of the state of Nevada that the foregoing is true and correct:

- 1. I am over the age of 18 and a resident of the state of Nevada. I have personal knowledge of the facts herein, and if called as a witness, I could testify to the truth and accuracy thereto.
- 2. I have no legal disabilities and have personal knowledge of the facts that are set forth here, below.
- 3. I affirm and attest to the following

a.  An occupant of 325 Puma Dr, self-identified as the voter(s) named above, state that the following issue/discrepancy in the 2020 federal/state election occurred:

did not vote at Cold Middle Springs School. Voted  
at local volunteer fire dept.

4. I affirm that I am under no duress or unusual influence in signing this affidavit, and I declare that, to the best of my knowledge and belief, the information here is true, correct, and complete.

Executed this 23 day of April, 2022

AFFIANT SIGNATURE: [Signature]

**Affidavit of Resident/Occupant**

STATE OF NEVADA / COUNTY OF Washoe

The undersigned, Maria Ramirez, declares under penalty of perjury under the laws of Nevada that the foregoing is true and correct. (AFFIANT NAME)

- 1. I am over the age of 18 and am a resident of the state of Nevada. I have personal knowledge of the facts herein, and, if called as a witness, could testify to the truth and accuracy thereto.
- 2. I suffer no legal disabilities and have personal knowledge of the facts set forth below.
- 3. I affirm that

Eduardo Garcia He did not vote  
in Cold Springs

4. I affirm I am under no duress to sign this affidavit, and I declare that, to the best of my knowledge and belief, the information herein is true, correct, and complete.

Executed this 23 day of April, 2022.

At this address 5625 Meacham St

AFFIANT SIGNATURE: Maria Ramirez

**Affidavit of Voter Verification & Education Volunteer**

STATE OF NEVADA / COUNTY OF Washoe

The undersigned, Sandee Tibbett, declares under penalty of perjury under the laws of the state of Nevada that the foregoing is true and correct:

- 1. I am over the age of 18 and a resident of the state of Nevada. I have personal knowledge of the facts herein, and if called as a witness, I could testify to the truth and accuracy thereto.
- 2. I have no legal disabilities and have personal knowledge of the facts that are set forth here, below.
- 3. I affirm and attest to the following

a. + An occupant of 5625 Meacham St, self-identified as the voter(s) named above, state that the following issue/discrepancy in the 2020 federal/state election occurred:

Spoke w/ maria Garcia confirms her son Eduardo Garcia did not vote at Cold Springs Middle School in 11/2020 election.

4. I affirm that I am under no duress or unusual influence in signing this affidavit, and I declare that, to the best of my knowledge and belief, the information here is true, correct, and complete.

Executed this 23 day of April, 2022

AFFIANT SIGNATURE: S Tibbett

**Affidavit of Resident/Occupant**

STATE OF NEVADA / COUNTY OF Washoe

The undersigned, ROY SCHMITH, declares under penalty of perjury under the laws of Nevada that the foregoing is true and correct: (AFFIANT NAME)

- 1. I am over the age of 18 and am a resident of the state of Nevada. I have personal knowledge of the facts herein, and, if called as a witness, could testify to the truth and accuracy thereto.
- 2. I suffer no legal disabilities and have personal knowledge of the facts set forth below.
- 3. I affirm that

I DID NOT VOTE IN COLD SPRINGS. I VOTE AT LIBRARY NEAR MT. ROSE

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4. I affirm I am under no duress to sign this affidavit, and I declare that, to the best of my knowledge and belief, the information herein is true, correct, and complete.

Executed this 23<sup>rd</sup> day of APRIL, 2022.

At this address 1655 EAST LAKE DR.

AFFIANT SIGNATURE: ROY SCHMITH

**Affidavit of Voter Verification & Education Volunteer**

STATE OF NEVADA / COUNTY OF Washoe

The undersigned, NICHOLAS ST JOHN, declares under penalty of perjury under the laws of the state of Nevada that the foregoing is true and correct:

- 1. I am over the age of 18 and a resident of the state of Nevada. I have personal knowledge of the facts herein, and if called as a witness, I could testify to the truth and accuracy thereto.
- 2. I have no legal disabilities and have personal knowledge of the facts that are set forth here, below.
- 3. I affirm and attest to the following

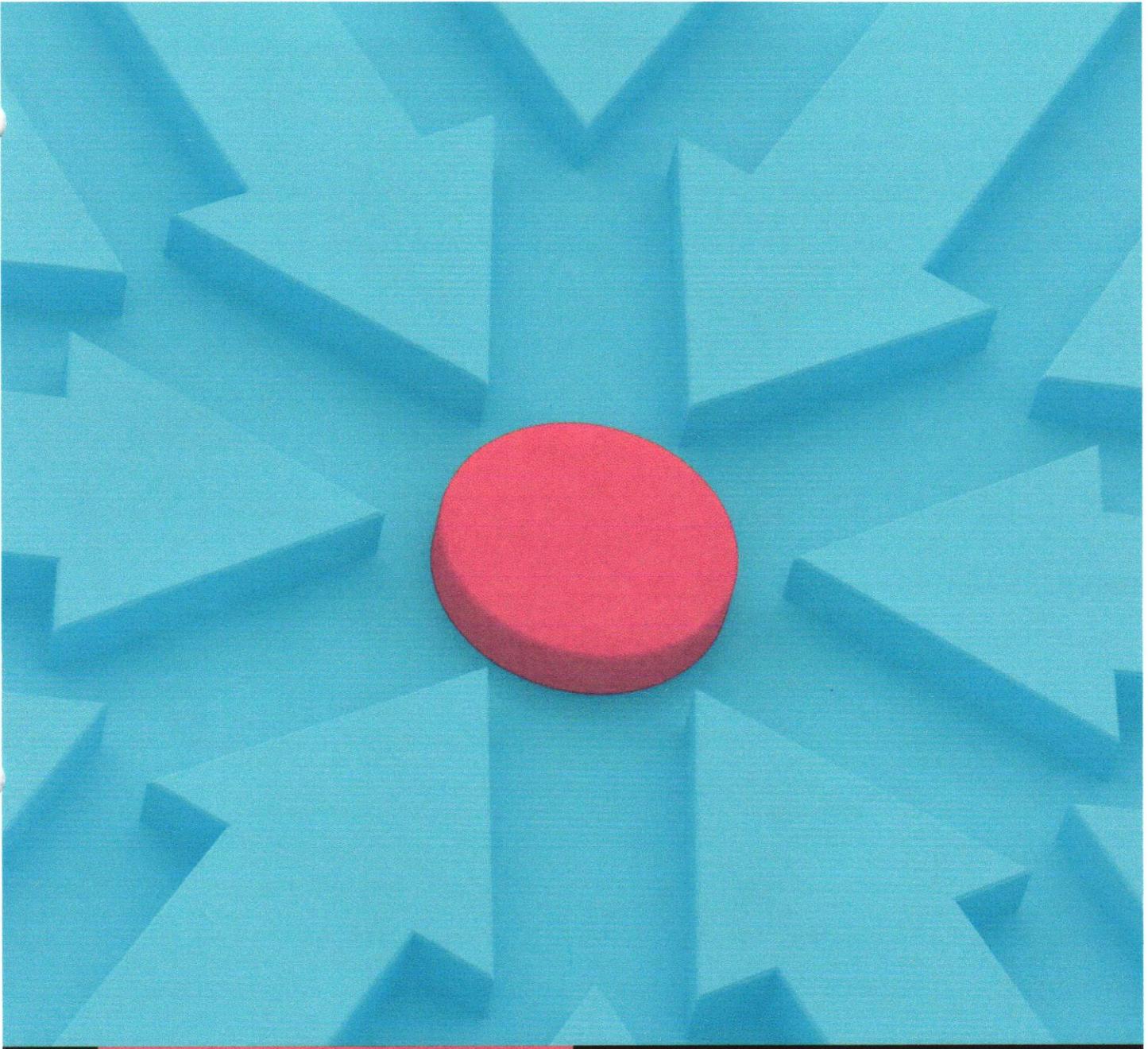
a.  An occupant of 1655 EAST LAKE DR, self-identified as the voter(s) named above, state that the following issue/discrepancy in the 2020 federal/state election occurred:

DID NOT GO TO COLD SPRINGS TO VOTE

4. I affirm that I am under no duress or unusual influence in signing this affidavit, and I declare that, to the best of my knowledge and belief, the information here is true, correct, and complete.

Executed this 23<sup>rd</sup> day of APRIL, ~~2021~~ 2022

AFFIANT SIGNATURE: NICHOLAS ST JOHN



# INTERNAL AUDIT

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

Samantha Turner  
Internal Auditor

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# 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**

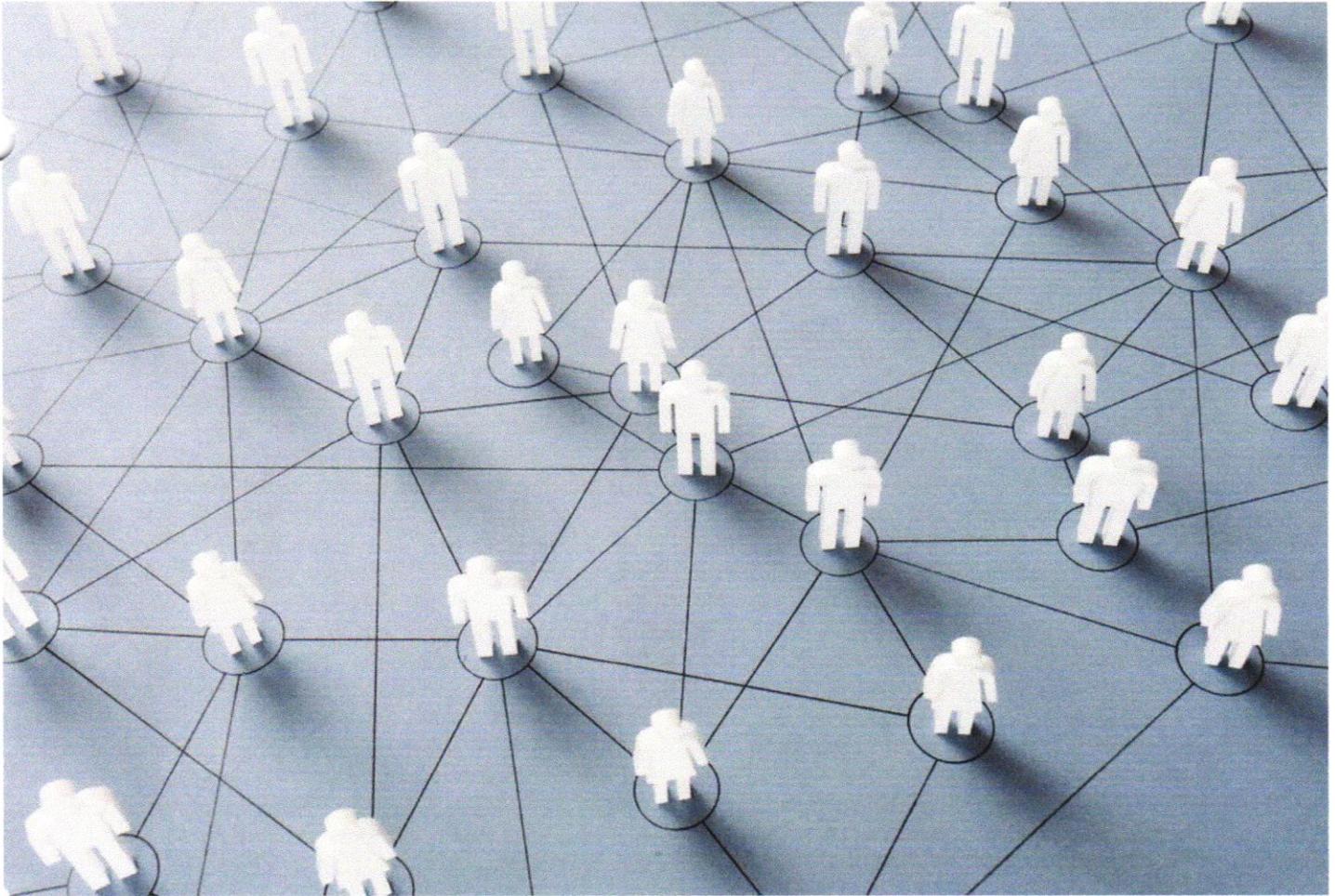
When someone registers to vote on Election Day (same-day registration), they are issued a provisional ballot, so an assumption can be made that the numbers of each should match. However, this does not take into account ballots cast through the Help America to Vote Act (HAVA). Mr. St. Jon did not account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

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# 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.

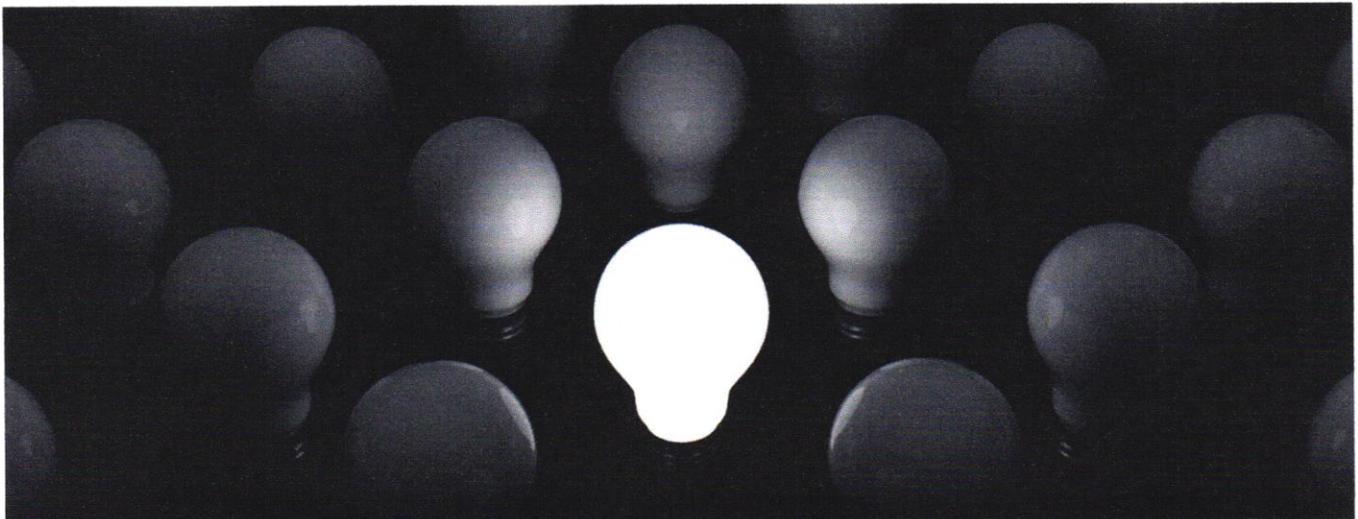
## Internal Audit

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**

**Help America Vote (HAVA)**

**Total**

**4,139**

**40**

**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.

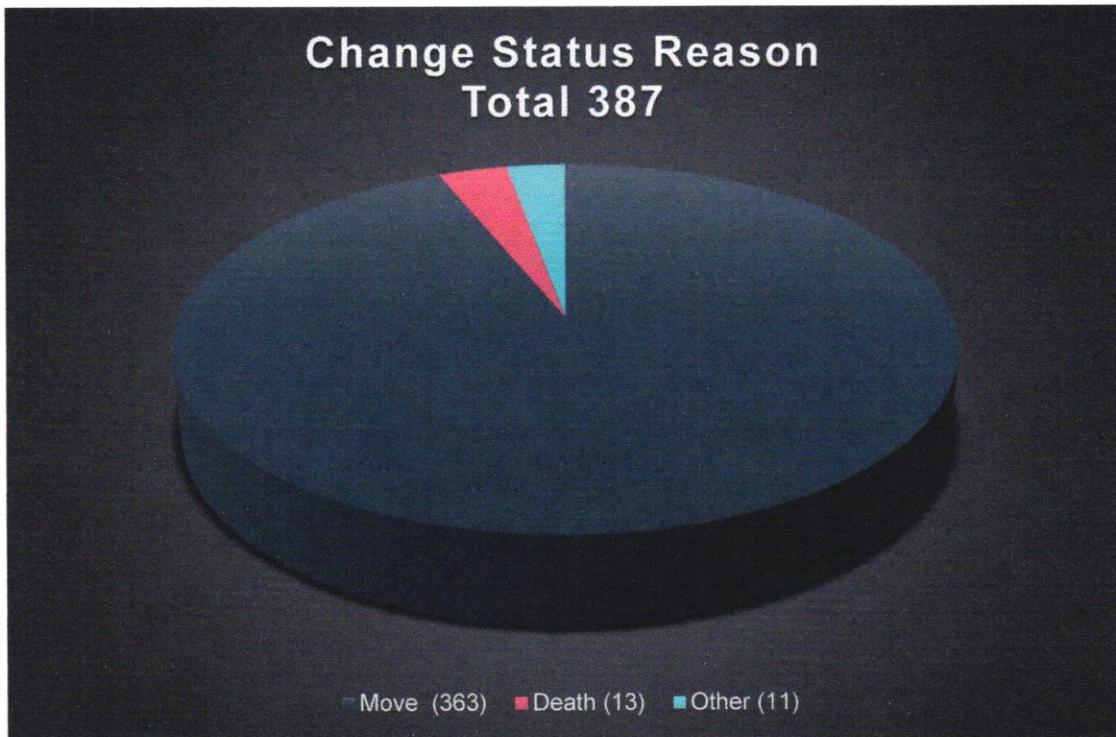
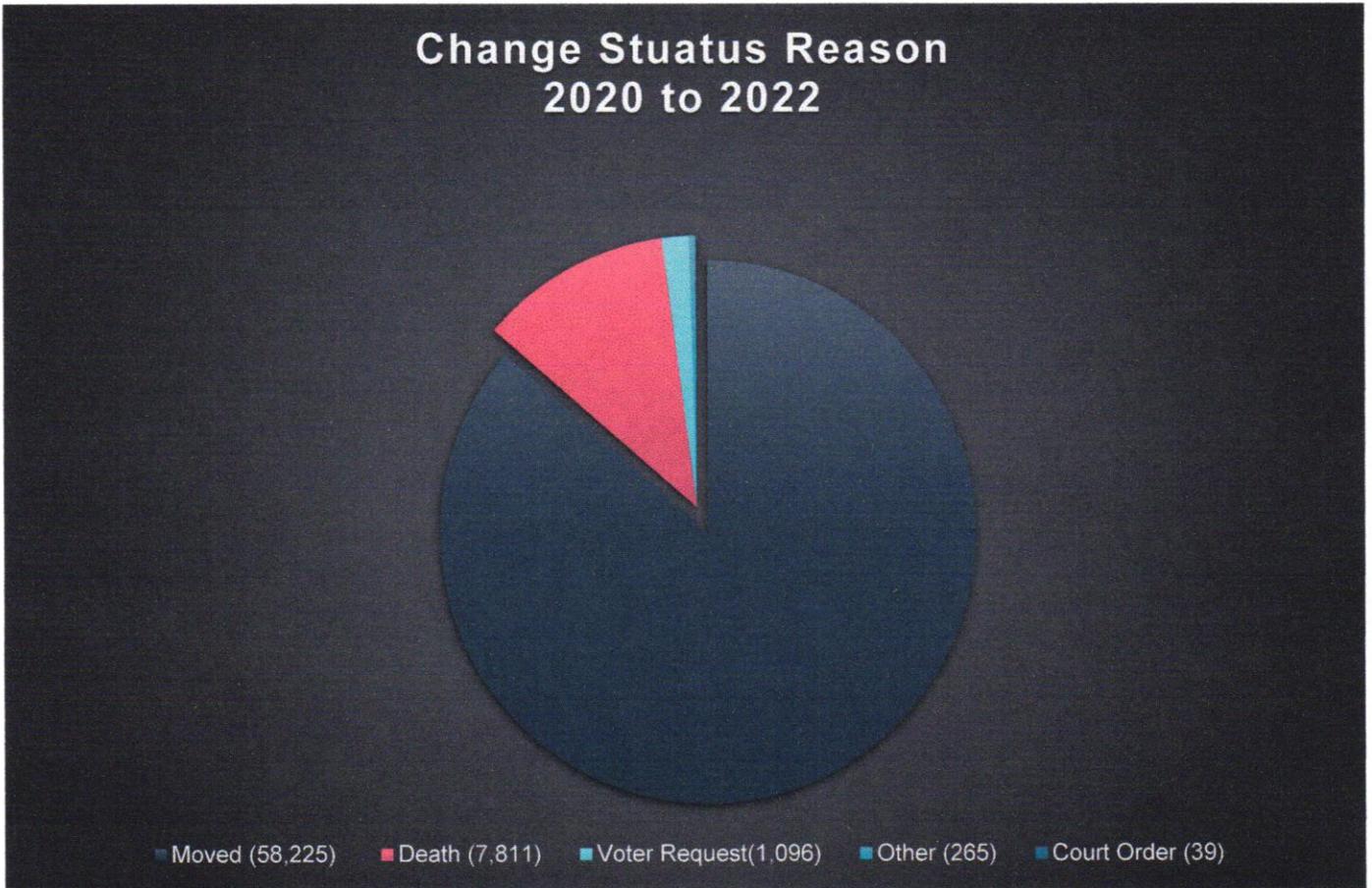
Simplified Example: If there were 100 people registered to vote at the beginning of the business day and 20 people came in to register to vote and then we were notified the 10 people had moved, 5 had passed away and 5 did not want to be registered to vote, at the end of the day there would still be 100 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
<b>Grand Total</b>	<b>2,825</b>

# APPENDIX B

Reason Code	Count
0	2
8D2 MOVED	1,193
ADD PAV	1
AVR RWC	33
DEATH	675
DNV 2012	1
DNV FED IN	13,074
DNVINA	14,379
E30 INACTIVE	96
ECMOOC	5,891
EDEATH	239
EMOVEDOUT	342
EOCNC	170
EOUT	2
EPRIA	361
EWCANC	811
FEL	22
GUARD	17
HIST	24
ISSUE 8D2	14
MERGE	41
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
<b>Grand Total</b>	<b>67,436</b>

Reason Code	Count
8D2 MOVED	1
DEATH	1
DNV FED IN	1
DNVINA	5
ECMOOC	4
EMOVEDOUT	1
EOCNC	3
EPRIA	6
EWCANC	5
MOVED	17
NCOA ADDR	11
NEVDEATH	12
NEVMOVE	74
NVPVR	3
POST-AV	220
POST-CORR	2
POST-NCOA	1
POST-VNC	12
SDRU	1
VOID	7
<b>Grand Total</b>	<b>387</b>

# 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**

# Additional Questions from Preliminary Investigation

Why was the RoV unable to provide you the "official" real list that by law had to be turned into the SoS office for verification?

In my PRR response by the Assistant RoV Heather Carmen, she stated that there were NO provisionals and therefore none sent to the SoS. I know they were sent to the SoS as there is a record of the ones that were accepted and those rejected and reason for rejection. Is the RoV office just lying to me or bordering on incompetent? **Please determine who provided this information and what follow up and/or discipline will be administered and when.**

**Where did the list they gave me that I used in the report that you also had trouble with come from?**

**How can we be assured this will not happen again?**

Manager Brown indicated that the Polling Books are not "official" and can not be relied upon for accuracy. **If that is the case, what is official and why would something "not official" be the program used at every vote center for check in and signature verification be used?**

There should be accompanying reports (called daily reports) from each vote center that should have the count of Provisional Ballots for each day.

**Can we obtain a copy of those reports for the General Election 2020 from ALL polling places?**

RoV response to our question about how so many Provisional Ballots were reported as having come from Cold Springs Middle School:

The pollbooks do not have individual site location IDs because there is no automated processes available to mark a voter record on election day in the record database.<sup>1</sup>

This is handled by manually scanning in the election day voter barcodes from the pollbooks post-election.<sup>2</sup>

We don't have an interface to automatically update election day records with our system.<sup>3</sup>

There are also no location references in the record database. For this reason, there was only one (non-binding) id that encompassed all of the election day records on the pollbooks.<sup>4</sup>

When linking records and their destinations between election day and early votes returned the same result – a Cold Springs reference that matched that place holder reference number.<sup>5</sup>

This is also the year when Votec (vendor) failed to deliver a working pollbook solution to the County. The 2022 election has a newly redesigned UNIFIED solution that solves this problem – for this 2022 year.

**1 – With this explanation, my first question is why is there no automated process on election day if there is one during early voting?**

**And (4) indicates that the election day AND early voting had references in what's called the records database that all pointed to Cold Springs yet I have 2615 records in the PV data pointing to Early Voting polling places. Which is it?**

**2 – Where are these "barcodes"? Are they generated by the pollbooks software or generated on the touchscreen voting machines with the coded precinct number indicating they were provisional?**

**3 – If there is an interface for early voting records, how is the pollbooks software different on election day from early voting? I'll need software company and the versions used during early voting and the version used on election day.**

**4 – I only have pollbooks data from Cold Springs, Incline Village, and Washoe City, while you have found provisionals being cast at those locations, how is it that none show up in their associated pollbooks at those locations?**

**5 – If Votec failed to provide a system for pollbooks at the 2020 General election, what system was used?**

**6 – Even if all of this explains why all Election Day provisionals were listed as Cold Springs, how does the RoV account for the sequential timestamps of 90 people after the polls closed?**

## Registrar of Voters - Public Records Requests

**ID**

109342

**Location**

Reno

**Status**

Closed

**Comment**

All written procedures of how the Dominion voting machine data gets entered into the DIMS county database.

All reports of Provisional Votes cast using the Dominion voting machines that went to the Secretary of State's office and the report returned to you on or after the Saturday following the General Election of 2020.

Were there any Provisional votes cast using paper ballots? If so, how many and on what days.

## History

**⊕ Created 2 months ago**

All written procedures of how the Dominion voting machine data gets entered into the DIMS county database.

All reports of Provisional Votes cast using the Dominion voting machines that went to the Secretary of State's office and the report returned to you on or after the Saturday following the General Election of 2020.

Were there any Provisional votes cast using paper ballots? If so, how many and on what days.

## Public Records Request

Carmen, Heather <HCarmen@washoecounty.gov>  
To: Nicholas St Jon <nicholas.stjon@gmail.com>

Thu, Apr 14, 2022 at 4:09 PM

Mr. St Jon,

The following is an update to your public records request.

There is not a written procedure on how Dominion voting machine data gets entered into the DIMS county database.

I have the list that was provided to the Secretary of State of provisional voters. This list has over 5,000 names and contained on that list is the voters residential address. If you allow me to remove the individuals residential address from the list I can provide the list tomorrow. With some of our voters being "Confidential" I would have to ask a staff member to go through it before I can release it and the timeframe that I would be able to provide it would be 3 months from now.

We do not have a report from the State because there were no provisional to report as a potential double vote.

Please advise.



**Heather Carmen**

Assistant Registrar | Registrar of Voters

hcarmen@washoecounty.gov | Office: 775.328.3672 Cell: 775.300.3197

1001 E. 9th St., Reno, NV 89512





Nicholas St Jon <nicholas.stjon@gmail.com>

# Activity has been posted on Service Request #127249 (Public Records Request) - Washoe County, NV

1 message

Washoe311 <Washoe311@washoecounty.gov>  
To: nicholas.stjon@gmail.com

Thu, Dec 8, 2022 at 3:21 PM

## Washoe County, NV

Activity was posted on a service request that you filed.

### Activity Comments

Greetings,

Washoe County District Attorney is working with the Registrar of Voters to fulfill your request and a status update will be provided on or before December 23, 2022.

Sincerely,

Washoe311 Service Center  
Communications Division | Office of the County Manager  
[washoe311@washoecounty.gov](mailto:washoe311@washoecounty.gov) | Office: 3-1-1 | 775.328.2003  
| Fax: 775.328.2491  
1001 E. Ninth St., Bldg A, Reno, NV 89512

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Service Request Details

**ID** 127249

**Date/Time** 11/23/2022 3:35 PM

**Type** Public Records Request

**Address** Area - Washoe County

**Comments** The citizen came into the office inquiring about the lack of some information that was not included in the previous documents provided by the Internal Audit Committee from the Registrar of Voters. The citizen initially emailed requesting: "The machine list only had 101 listed and the total from the people's list has 165 or so, so am short about 65. Please send a list with ALL the machine IDs with their polling locations. Also, I need the voter id or their first and last names along with their birthdate in order to tie them back to the polling books and/or the voter rolls."

Washoe County, NV

[Unsubscribe](#)



Nicholas St Jon <nicholas.stjon@gmail.com>

**FW: Activity has been posted on Service Request #127249 (Public Records Request) - Washoe County, NV**

1 message

**Washoe 311 Public Records Requests** <washoe311-PRR@washoecounty.gov>  
To: "nicholas.stjon@gmail.com" <nicholas.stjon@gmail.com>

Greetings,

Your request is still being processed and another update will be provided on or before January 20, 2023.

Sincerely,



**Washoe311 Service Center – Public Records Requests**  
**Communications Division | Office of the County Manager**  
[washoe311-PRR@washoecounty.gov](mailto:washoe311-PRR@washoecounty.gov) | Office: 3-1-1 | 775.328.2003 | Fax: 775.328.2491  
1001 E. Ninth St., Bldg A, Reno, NV 89512



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**From:** Washoe311 <Washoe311@washoecounty.gov>  
**Sent:** Wednesday, November 23, 2022 3:39 PM  
**To:** Washoe311 <Washoe311@washoecounty.gov>  
**Subject:** Activity has been posted on Service Request #127249 (Public Records Request) - Washoe County, NV

[NOTICE: This message originated outside of Washoe County -- DO NOT CLICK on links or open attachments unless you are sure the content is safe.]

## Washoe County, NV

Activity was posted on service request ID 127249.

[Activity Details](#)

**Date/Time** 11/23/2022 3:39 PM

**User** Lydia

**Comments** Washoe311 met with Internal Audit Manager to inquire about the citizen's request and provided information on the citizen's inquiry. Staff confirmed of the documents provided to the citizen as the direction to the citizen of follow-up steps of requesting public records request from the ROV. Washoe311 emailed DA requesting guidance on the citizen's inquiry.

Service Request Details

**ID** 127249

**Date/Time** 11/23/2022 3:35 PM

**Type** Public Records Request

**Address** Area - Washoe County

**Comments** The citizen came into the office inquiring about the lack of some information that was not included in the previous documents provided by the Internal Audit Committee from the Registrar of Voters. The citizen initially emailed requesting: "The machine list only had 101 listed and the total from the people's list has 165 or so, so am short about 65. Please send a list with ALL the machine IDs with their polling locations. Also, I need the voter id or their first and last names along with their birthdate in order to tie them back to the polling books and/or the voter rolls."

Nicholas St Jon

245 Hillcrest Dr

Apt 7

Washoe County NV 89509

775-237-3447

[nicholas.stjon@gmail.com](mailto:nicholas.stjon@gmail.com)

[View in QAlert](#)

Washoe County, NV

mech	location	mech	location
ELECTLT009759		VOTELT025584	
ELECTLT009761		VOTELT025586	
ELECTLT009775		VOTELT025596	
ELECTLT009781		VOTELT025597	
ELECTLT009786		VOTELT025600	
ELECTLT009787		VOTELT025603	
ELECTLT009791		VOTELT025609	
ELECTLT009796		VOTELT025614	
ELECTLT009798		VOTELT025617	
ELECTLT009799		VOTELT025620	
ELECTLT009806		VOTELT025626	
ELECTLT009809		VOTELT025629	
ELECTLT009811		VOTELT025632	
ELECTLT009831		VOTELT025634	
ELECTLT009834		VOTELT025639	
ELECTLT009837		VOTELT025643	
ELECTLT009840		VOTELT025646	
ELECTLT009841			
ELECTLT009842			
ELECTLT009843			
ELECTLT009845			
ELECTLT009848			
ELECTLT009855			
ELECTLT009856			
ELECTLT009860			
ELECTLT009862			
ELECTLT009876			
ELECTLT009879			
ELECTLT009888			
ELECTLT009890			
ELECTLT009892			
ELECTLT009894			
ELECTLT009897			
VOTELT025517			
VOTELT025518			
VOTELT025524			
VOTELT025530			
VOTELT025550			
VOTELT025551			
VOTELT025553			
VOTELT025559			
VOTELT025568			
VOTELT025573			
VOTELT025577			
VOTELT025580			
VOTELT025581			
VOTELT025582			
VOTELT025583			



# Registrar of Voters - Public Records Requests

**ID**

121092

**Location**

Reno

**Status**

In Progress

**Comment**

Requesting a copy of all of the data from the Polling Books for the 2020 General Election in the form of CSV or XLS file types. Placed on a CD will be suitable.

## History

**+ Created 3 months ago**

Requesting a copy of all of the data from the Polling Books for the 2020 General Election in the form of CSV or XLS file types. Placed on a CD will be suitable.

**Activity entered 3 months ago**

Greetings,

This is a confirmation of your public records request received by the Washoe County Manager's Office. Your request has been routed to the appropriate staff within Washoe County.

Staff will respond within 5 business days as allowed by NRS 239.0107 (1).

Sincerely,

Washoe311 Service Center  
 Communications Division | Office of the County Manager  
 washoe311@washoecounty.gov | Office: 3-1-1 | 775.328.2003 | Fax:  
 775.328.2491  
 1001 E. Ninth St., Bldg A, Reno, NV 89512

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**Activity entered 3 months ago**

The Registrar of Voters will know by September 30th if technology services will be able to extract the data from the poll books.

**Resumed 2 months ago**

Service Request resumed.

**Activity entered 2 months ago**

Greetings,

Washoe County is in the process of gathering and reviewing records responsive to your request. It is expected that any responsive documents or a status update will be provided on or before December 16, 2022.

Thank you,

Washoe311 Service Center  
 Communications Division | Office of the County Manager  
 washoe311@washoecounty.gov | Office: 3-1-1 | 775.328.2003 | Fax:  
 775.328.2491  
 1001 E. Ninth St., Bldg A, Reno, NV 89512

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contain confidential information and is intended only for the individual or entity whom it is addressed. Any review, dissemination, or copying of this communication by anyone other than the recipient is strictly prohibited by the Electronic Communications Privacy Act, 18 U.S.C. 2510-2521. If you are not the intended recipient, please contact the sender by reply email, delete and destroy all copies of the original message.

 **Activity entered 20 hours ago**

We are still working on providing this request. The roster books have been scanned, however, voters that have requested their residential address be withheld we have to redact that information. This process of redaction is taking longer than anticipated. Monday January 9, 2023 is when we should be done with the redaction process.

 **Resumed 11 hours ago**

Service Request resumed.

Add a comment:

 **Add Photos or Files**

Upload up to 5 photos or files. Drag and drop here to upload.

**Add Comment**

2023

# Focus on the Future Report

Internal Audit Must Accelerate Its  
Response in Addressing Key Risks



Richard Chambers

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# Introduction:

## Auditor Calm Belies Ever-Present Risks

Today’s headlines read like history books. Inflation is running over 8% at the same time signs of a technical recession are undeniable. The possibility of stagflation — where inflation and recession coexist — is but one of many signs of uncertainty our organizations face in the year ahead. War in Europe has exacerbated fuel prices and supply chain, cyber, and third-party risks that were already creating disruption.

Equity markets are on a perpetual roller coaster, propelled by Wall Street’s day-to-day swings between pessimism and optimism. Yet, AuditBoard’s latest survey of leading internal audit executives finds internal auditors appear to be coasting in increasingly turbulent times, exhibiting a calm that may be masking challenges in preparing for and, importantly, addressing existing and emerging risks.

The 2023 Focus on the Future survey, conducted in September and October 2022, reveals a lack of alignment between top risks facing businesses and the level of effort internal audit is putting toward those vulnerabilities. And, despite repeated signs of a looming economic slowdown that could further impact businesses in the year ahead, internal auditors are generally optimistic about their budgets and available talent, though they acknowledge the challenges that current resource levels present in the face of mounting uncertainty.

Our latest survey finds consistency in risk assessments from surveys conducted earlier in 2022 and in 2021, opportunities to better level-set efforts, continuing shortfalls in talent and resources, and perhaps too much dependency on the judgment of others rather than from within.

Key results of the 2023 *Focus on the Future* report:

2023-2026 Top Risks: Cyber and Talent Lead Amid Turbulence
<ul style="list-style-type: none"><li>• Cyber/data security and talent remain the top risks facing organizations, with over 80% of respondents seeing cyber/data security as a “very high” or “higher than average” vulnerability, and nearly three of four responding the same for talent.</li><li>• Macroeconomic conditions, supply chain/outsourcing/third parties, and regulatory changes present persistent challenges for business.</li><li>• ESG is one of the fastest-growing surveyed risk categories over the last year, and two-thirds of respondents report that an aspect of ESG is a top risk in 2023.</li></ul>

### **Audit Effort vs. Risk Level: A Troubling Lack of Alignment**

- The projected internal audit level of effort for 2023 does not always align with projected risks.
- The three key areas where the gap between anticipated risk level and planned audit effort is the most substantial are: the ability to attract and retain top talent, with 77% rating it a critical risk while 16% are dedicating substantial resources to addressing the risk; macroeconomic factors and geopolitical uncertainty (69% rate it a critical risk, while 13% plan to dedicate substantial resources); and business model disruptions due to an evolving digital risk landscape (50% rate it a critical risk, while 20% plan to dedicate substantial resources).
- Respondents most frequently point to inadequate resources as the primary reason for differences between risk level and effort, though many appear comfortable with staffing and budgets heading into 2023.

### **Risk Monitoring: Missed Opportunities**

- Nearly nine of 10 respondents look more to other risk-related functions to monitor risks than to their own independent efforts to gather data and assess risks objectively.
- Internal auditors are not taking full advantage of all the risk monitoring methods available to them.

### **Resources and Talent: A Questionably Sunny Forecast**

- 53% of respondents expect their budgets to increase in 2023, while 39% expect staffing to also improve.
- In contrast, over half of respondents acknowledge having less resources than they believe are needed to address risks in their organizations.
- Even where respondents see increased resources, they admit it's not enough. This highlights an opportunity to bring in technology as a capacity multiplier to help maximize limited resources.

Through a critical lens, *2023 Focus on the Future* examines how internal auditors can maximize their resources and focus their efforts to better manage and monitor risks in a difficult and uncertain landscape.<sup>1</sup>

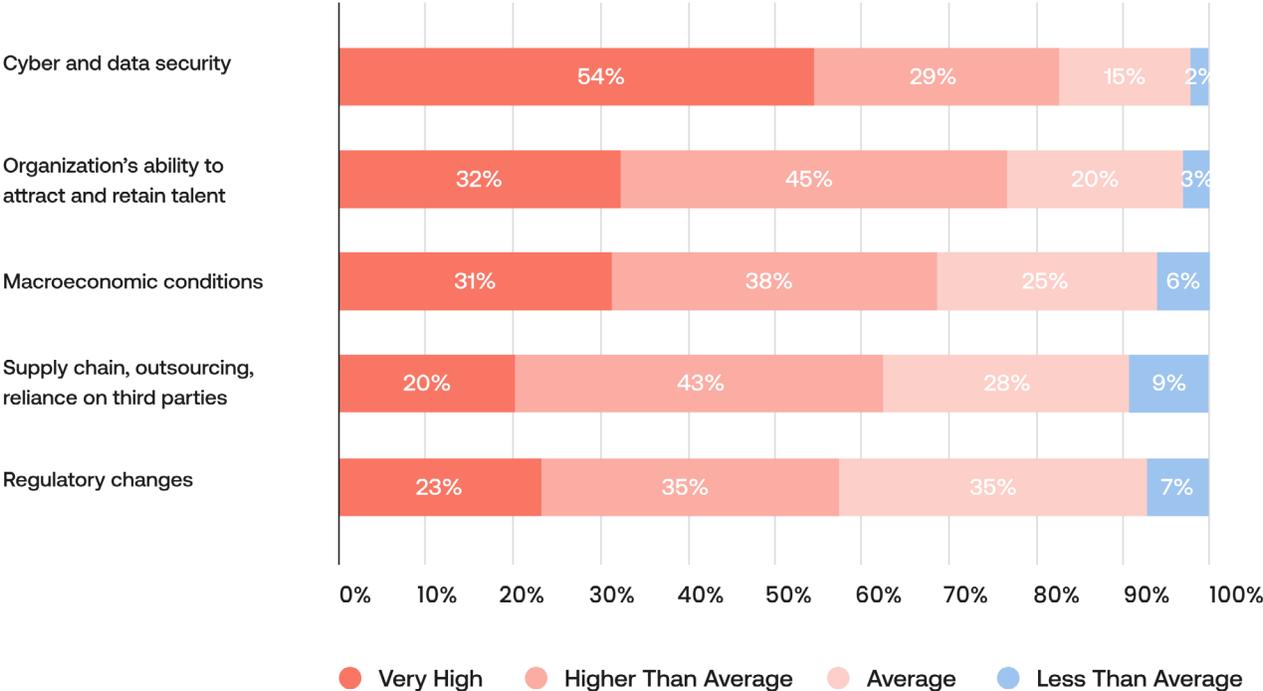
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<sup>1</sup> AuditBoard collected data from 188 respondents to an online survey conducted in September and October 2022. Most respondents were CAEs and internal audit directors in organizations based primarily in North America. Respondents represented a diverse group of industries and internal audit department sizes.

# 2023-2026 Top Risks: Cyber and Talent Lead Amid Turbulence

What are the leading risks that should demand internal audit’s attention now and into the future? In last year’s survey, the top risk was cybersecurity and data privacy, followed by talent availability, third-party risk, regulatory changes, and business continuity/crisis response. In our *2022 Mid-Year Snapshot*, respondents continued to rank cyber/data privacy and talent as the top two risks, and elevated changing economic conditions to the third leading challenge. In the latest survey (Figure 1), the top five risk areas for 2023 mirror those found in the *Mid-Year Snapshot*.

**Figure 1. Top 5 Risk Areas for 2023**

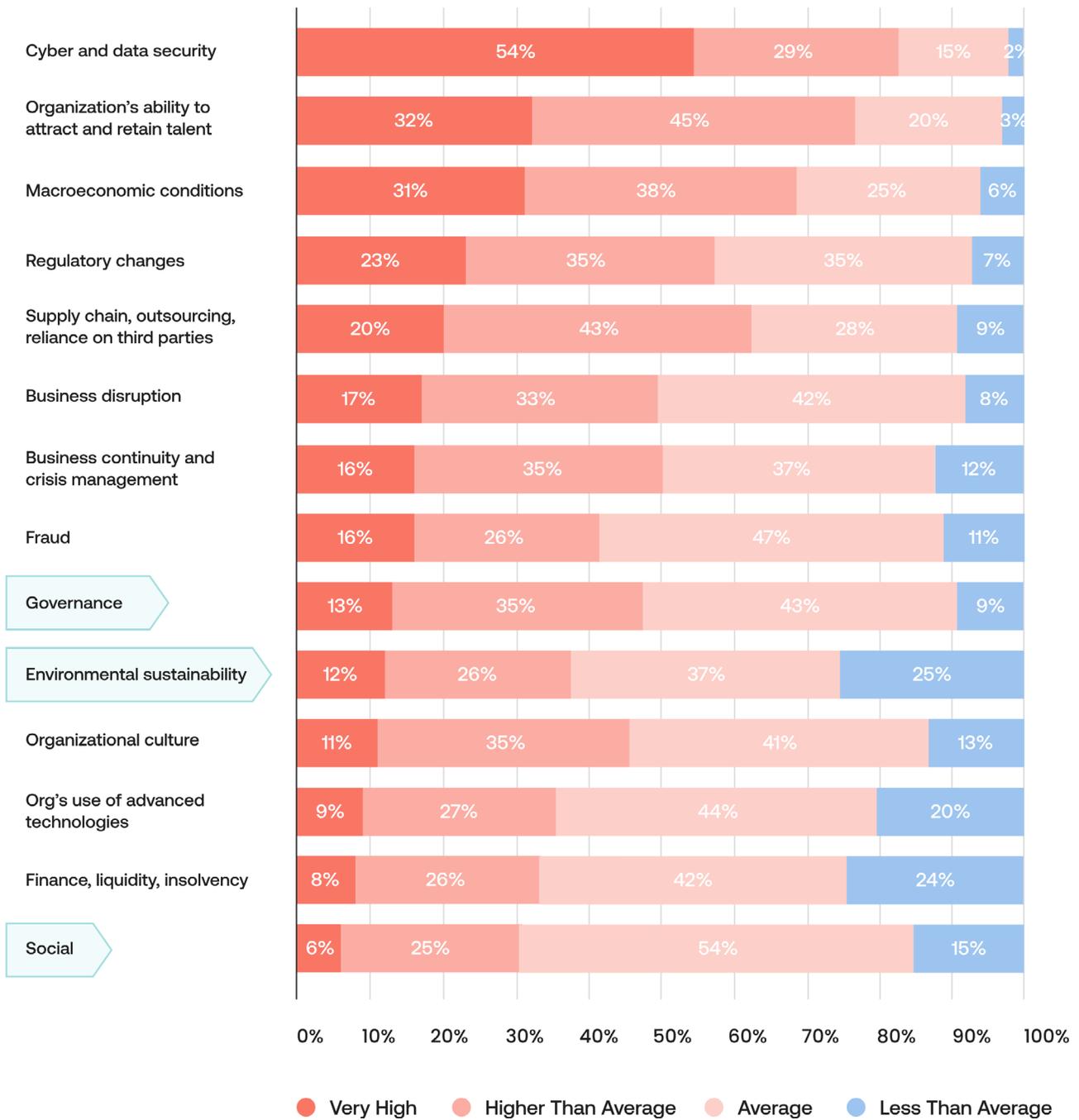


Cyber and data security remains at the top of risk assessments, with over half of respondents ranking it as a “very high risk” and more than 80% saying it is “very high” or “above average” in risk. One-third of respondents rank talent second as a “very high” risk, with changing macroeconomic conditions No. 3, reflecting economic turbulence expected to continue well into 2023.

As economic indicators and markets are signaling, an environment of constant change in the risk landscape persists. However, the survey finds that, overall, no risks declined dramatically since last year, while there are only pockets of small increasing risks, including business disruption, environmental sustainability, attracting/retaining talent, organizations’ use of advanced technology, and organizational culture.

One risk that elicits a divided response for 2023 is environmental, social, and governance (ESG), despite multiple warnings of greater urgency and impacts by the highly regarded [World Economic Forum](#) and other organizations. Overall, ESG is one of the fastest-growing risks this year, with over two-thirds of respondents ranking an aspect of ESG — environmental sustainability, governance, or social — as a top risk for 2023. Yet, despite the significant uptick in awareness among auditors, all three components of ESG remain in the bottom half of 2023 risk areas surveyed (Figure 2).

**Figure 2. ESG Risk Rankings for 2023**



This finding represents a red flag because internal auditors cannot safely place ESG on the back burner. Respondents with a low-stakes attitude toward ESG risks reflect the profession’s slow reaction to increasing demand for better ESG risk management and reporting from consumers, shareholders, and other stakeholders. The fact is ESG risk is increasing and auditors will fall behind if they do not heed the warnings and ramp up their risk activities in this area accordingly. Look no further than recent history for an example of what could happen: cybersecurity and data security risk were similarly underrepresented among auditors for years until those risks became unavoidable. This historical caveat suggests internal auditors will do well to take more immediate action to prepare for ascending ESG risks.

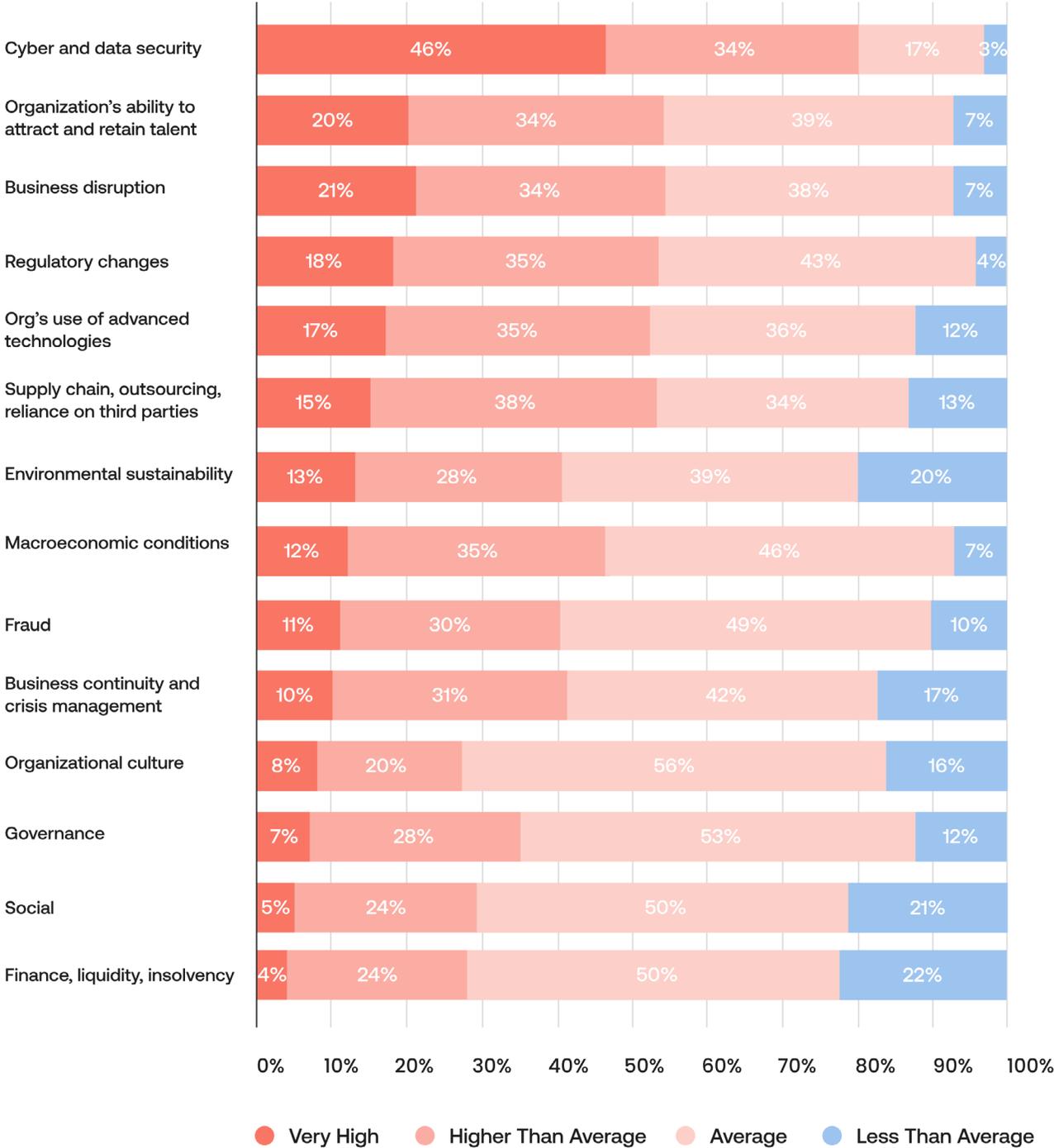


**Forward-Thinking Auditor Tip**

Do not be bound by last year’s perspectives. If there is a clear gap between what you consider high risk for your organization and the risk focus of other audit professionals and organizations, reconsider your risk assessment. This gap could be a signal that the time to devote attention to addressing an emerging risk area — such as ESG — should be now rather than later.

Looking ahead, when we asked internal auditors to identify their expected top risks for three years from now, their assessments were not radically different (Figure 3).

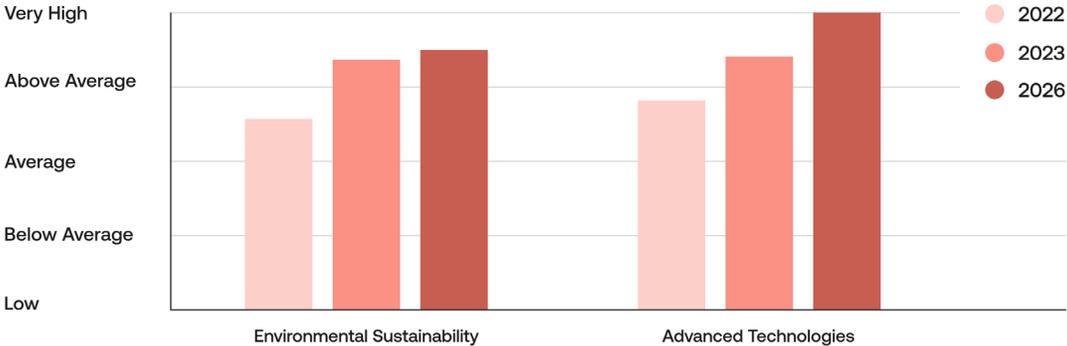
**Figure 3. Risk Rankings for 2026**



# Risks Expected to Increase

Risk areas that are expected to increase by 2026 include environmental sustainability and organizations' use of advanced technologies (Figure 4). While it is a positive sign that environmental sustainability risk is trending upward, the modest degree of increase still marks it as a low priority compared to other risks for 2026. This indicates a troubling misalignment with the severity of environmental risk that is projected for the next few years by the [World Economic Forum](#) and other scientists, economists, and analysts. Meanwhile, as advanced technologies become increasingly integrated into business operations across industries, internal auditors are recognizing the need to focus on the potential for associated risks.

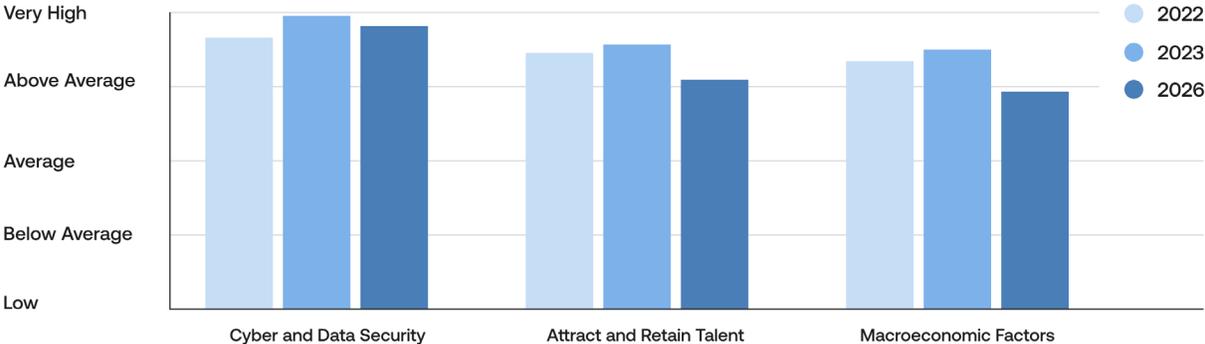
**Figure 4.** Risks Expected to Increase by 2026



# Risks Expected to Decrease

High-ranking risk areas for 2023 that auditors expect to decrease slightly by 2026 include cyber/data security, organizations' ability to attract and retain talent, and macroeconomic factors (Figure 5).

**Figure 5.** Risks Expected to Decrease by 2026



The largest decreases seem to reflect a view that current economic weaknesses are temporary. This outlook reflects internal auditors' optimism that issues such as "The Great Resignation" of 2021-2022 and challenging economic conditions will diminish in the next three years.

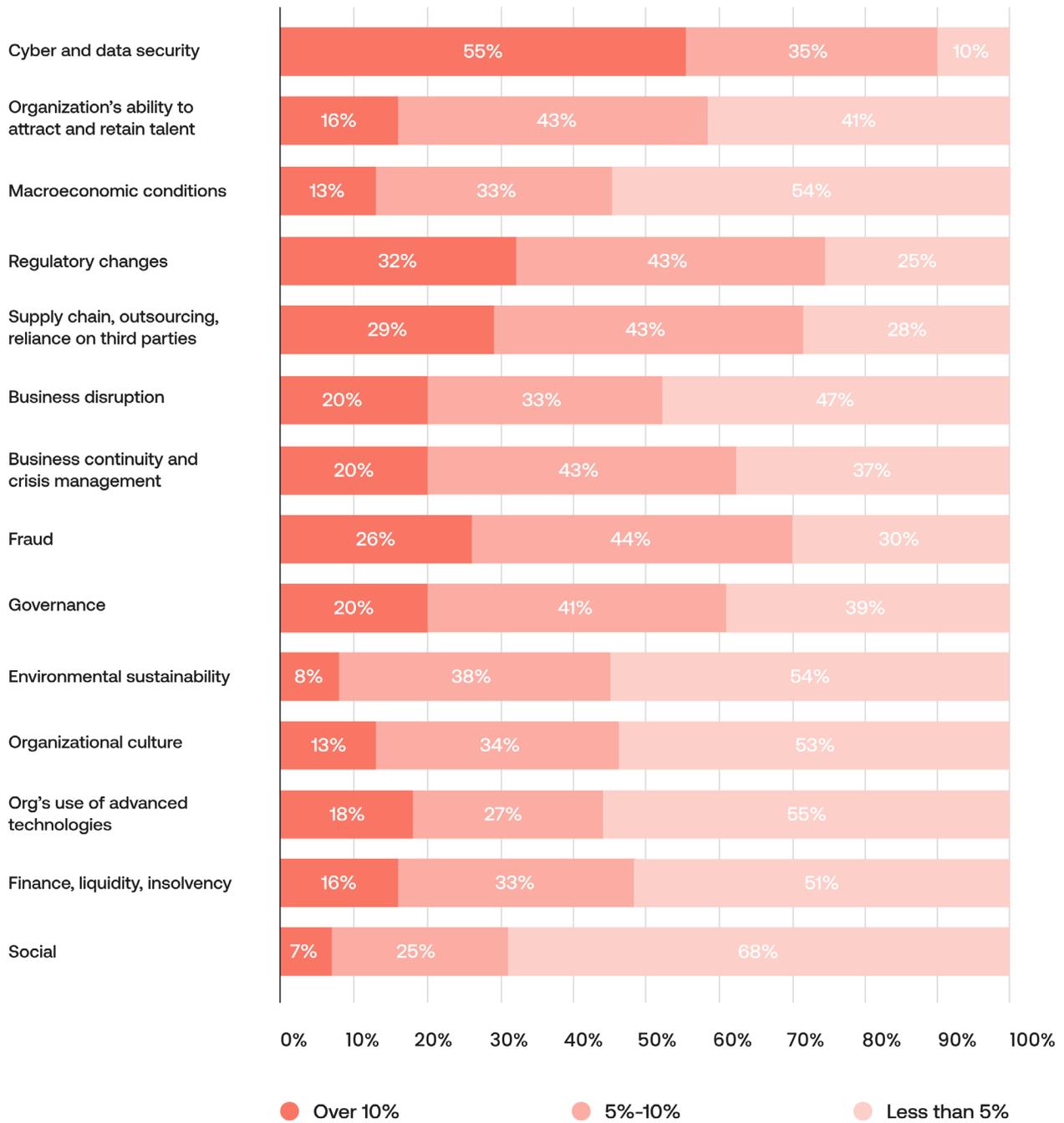
Although to be hopeful about the future is human, it is important to consider that anything can happen and internal auditors should have a plan B if these risks don't fade and, in fact, worsen. After all, cybersecurity, talent, and macroeconomic conditions are risks that can change direction quickly and significantly affect an organization's operations.

## Audit Effort vs. Risk: A Troubling Lack of Alignment

In 2021, *Focus on the Future* found that internal audit effort generally matched risk levels, with the exception of a few outliers, such as talent, fraud, and board oversight. Our *2022 Mid-Year Snapshot – "Internal Audit Bracing for More Disruption"* – noted that, "When looking to 2023, internal audit's focus may not align with the most significant risks facing their organizations." That report warned of ominous signs ahead.

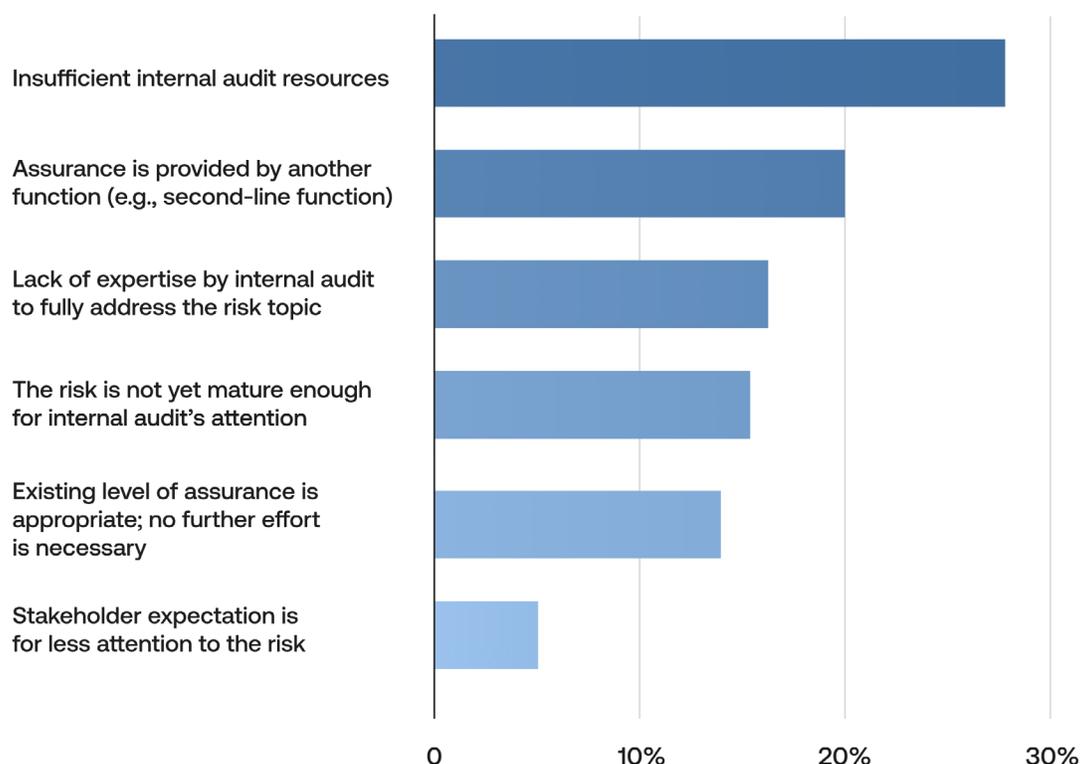
Based on results from our latest survey, the mid-year prediction is ringing true. The level of audit effort is not well aligned with certain key risks. The three key areas where the gap between anticipated risk level and planned audit effort is the most substantial are: the ability to attract and retain top talent, with 77% rating it a "very high" or "higher than average" risk while 16% are planning to dedicate substantial resources to address the risk area; macroeconomic factors and geopolitical uncertainty (69% rate it a critical risk area, while 13% plan to dedicate substantial resources); and business model disruptions due to an evolving digital risk landscape (50% rate it a critical risk area, while 20% plan to dedicate substantial resources).

**Figure 6. Planned Percentage of Audit Effort on Top Risks in 2023**



So, what do CAEs assert is the most critical reason for a lack of alignment between risk and the level of audit effort? 45% of survey respondents point primarily to inadequate resources in quantity and/or expertise. What’s more, more than 2 in 10 cite “assurance is provided by someone else” as the key reason that internal audit coverage falls short in some high-risk areas (Figure 7).

**Figure 7. Reasons Audit Effort Is Lower Than Risk**



For internal audit to fulfill its critical role — and to ensure the very sustainability of the organization — it's crucial that gaps between internal audit coverage and high risks be bridged by upskilling talent, developing strategic sourcing strategies, creating greater efficiencies among staff, implementing more agile processes, and engaging more advanced technology.

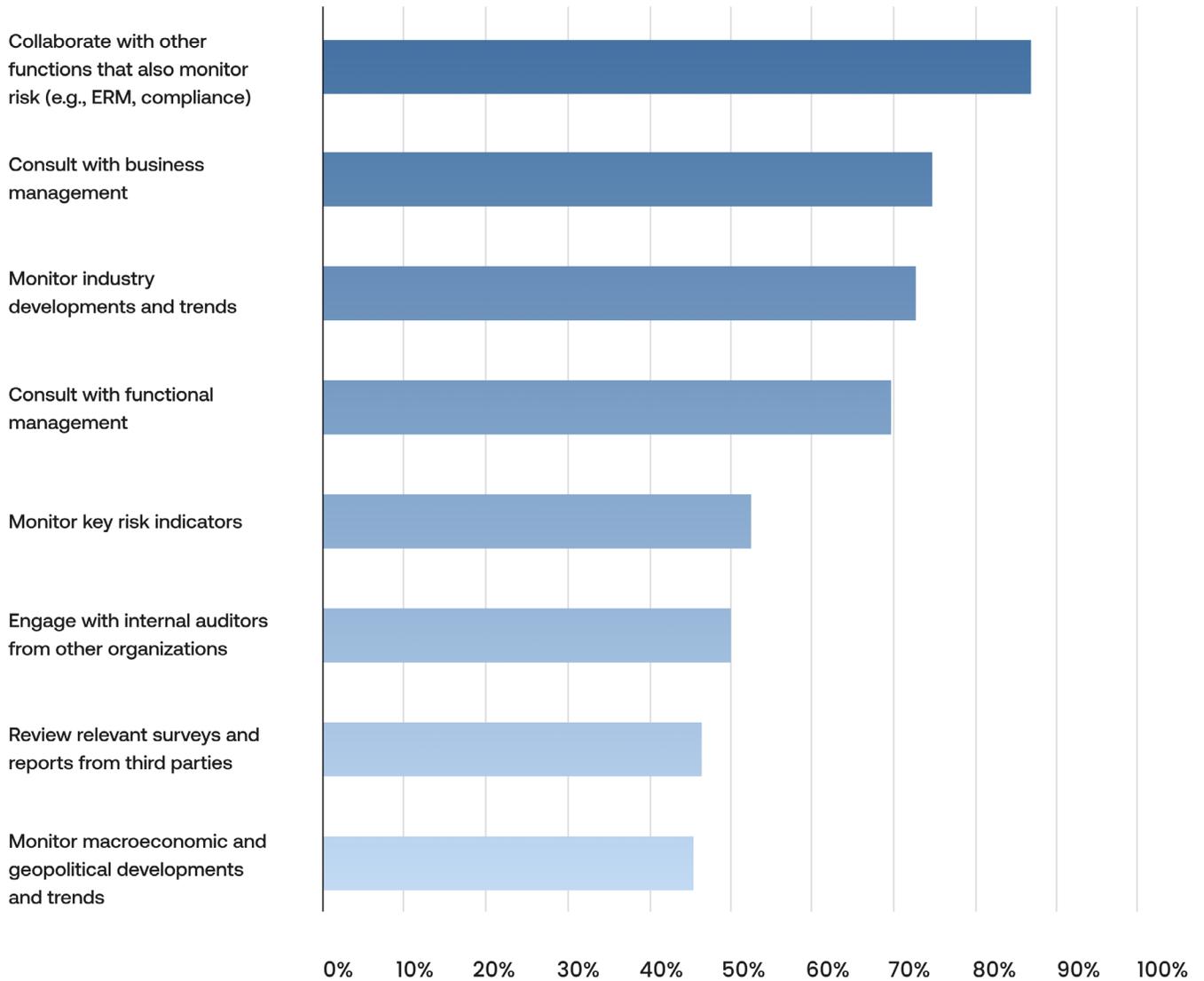
## Missed Opportunities in Risk Monitoring

While these projections are useful, the future is never predictable with any precision. That is an important reason why internal audit must continuously monitor risks so that it can adjust its plans swiftly in response to changing conditions. The era of a single annual risk assessment to build a 12-month audit plan is over.

When asked about the methods used to monitor risks, collaborating with other risk-related functions is clearly favored. In addition, a majority of respondents said they also consult with business and functional management (Figure 8).

While those are valuable and effective conduits to important information, it is imperative for internal auditors to base their assessments objectively, using a healthy dose of scrutiny and skepticism. The root of an issue cannot be found solely based on thoughts distilled and homogenized by others within the organization. If the talent and skills for independent analysis of a complex issue are not available within the internal audit team, third-party support might be required.

**Figure 8. Methods Used to Monitor Risks**



Despite the myriad benefits of professional networking, only half of survey respondents say they engage with internal auditors from other organizations. It's unclear why there's hesitation, but turning to peers outside your own business is an important strategy for ensuring your audit function is not operating in a vacuum and overlooking important emerging risks. In a best-case scenario, engaging with industry peers can help audit leaders revisit their risk assessments and audit plans and proactively make any necessary adjustments.

In addition, reviewing relevant reports from credible third parties can be extremely useful in identifying issues and trends that may ultimately affect an organization. However, less than half of survey respondents say they do so.



#### **Forward-Thinking Auditor Tip**

In addition to tapping other risk monitoring functions and management for relevant information, internal auditors should consider looking outside the organization for data and expertise. The key is for a skilled, independent assessment free of bias or prejudice that uses comprehensive, reliable data. Engaging with industry peers also can bring important objective experience and perspective on risks potentially facing your organization.

There are other methods for monitoring risks, including the use of key risk indicators (KRIs). Yet, once again, the survey found this lacking, with only about half of respondents leveraging KRIs despite their importance in facilitating efficient continuous monitoring.

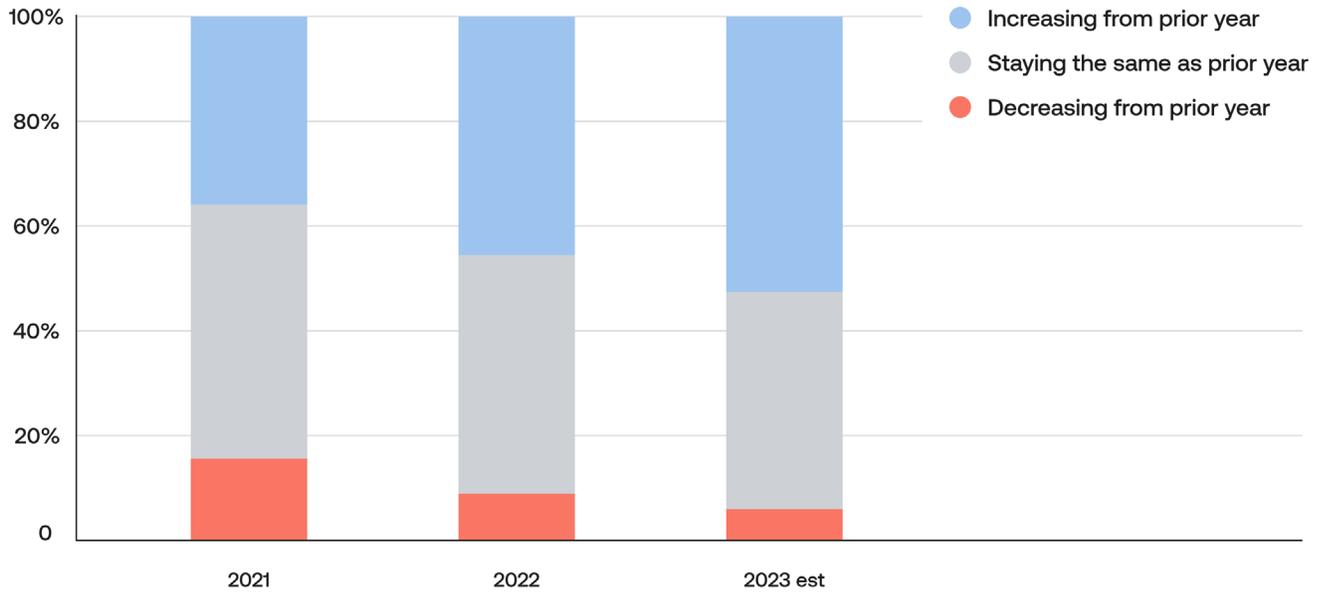
While the survey does show that internal auditors are striving to effectively assess risks, many are leaving important risk monitoring tactics on the table. Forward-thinking internal auditors might benefit from giving their risk identification and assessment plans another look.

## **Resources and Talent: A Questionably Sunny Forecast**

In last year's survey, respondents were optimistic regarding their resources: Roughly half expected staff and budget to increase over the next 12 to 24 months. That sentiment continued in our *2022 Mid-Year Snapshot*, where 40% of respondents forecast increased budgets, and nearly one-third planned for larger staff in 2023.

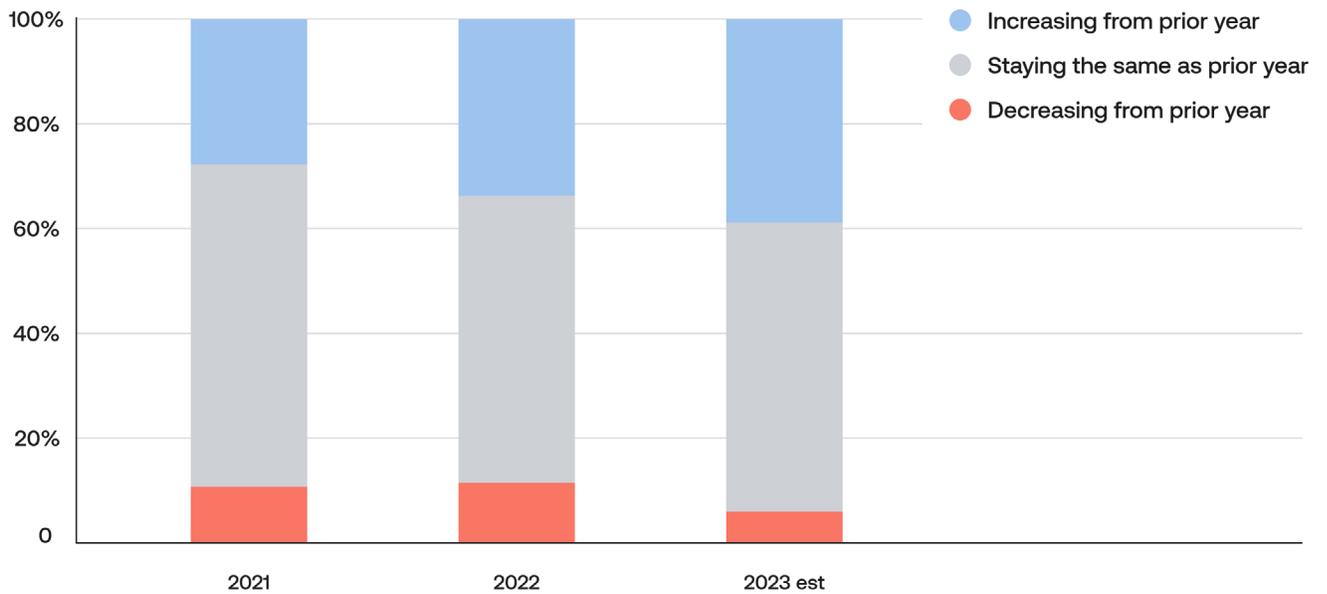
In the latest survey, the outlook continues to be positive: Respondents still have an optimistic view of the resources available for internal audit in the year ahead: 53% expect their budgets to increase in 2023, up slightly from the responses in the *2022 Mid-Year Snapshot*, and 39% expect to increase staff in 2023, also a slight increase from the previous survey (Figures 9 and 10).

**Figure 9.** Expected 2023 Internal Audit Budgets



2021 and 2022 estimated in 4Qs of those years, 2023 estimated in 4Q 2022

**Figure 10.** Expected 2023 Internal Audit Headcount

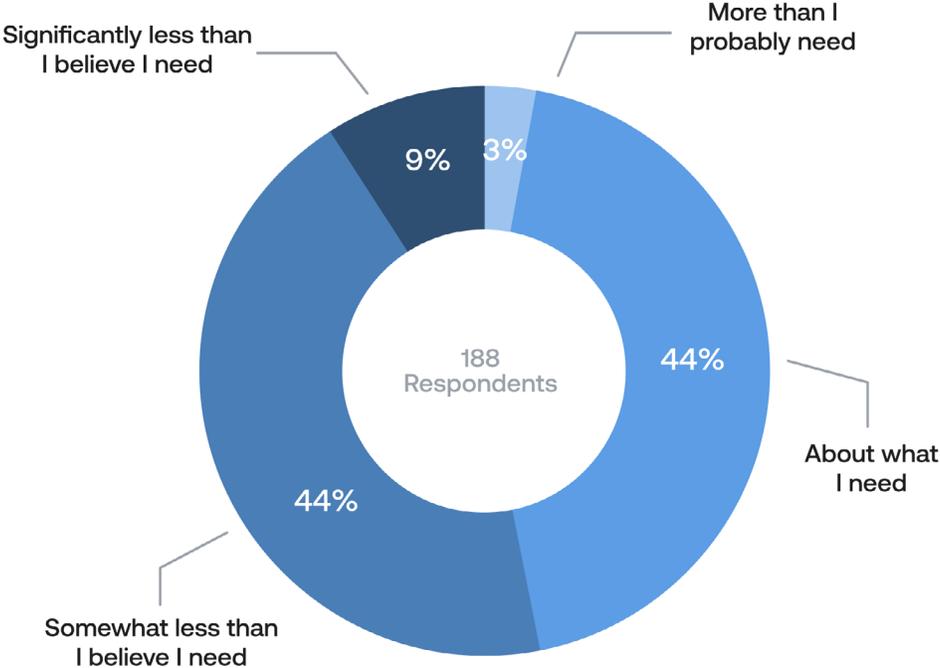


2021 and 2022 estimated in 4Qs of those years, 2023 estimated in 4Q 2022

However, this rosy outlook seems to contradict other conditions that internal auditors are currently facing. According to the latest recession probability models by [Bloomberg](#) economists, there is a 100% probability of an economic downturn hitting the United States in 2023. That means resources could become strained, including hiring freezes and cutbacks in “optional” expenditures. That, in turn, could most likely negatively impact audit budgets and headcount.

Not only is the near certainty of a recession impossible to ignore, but our survey demonstrates internal audit leaders lack confidence in their ability to address risks with available resources, despite budget and staffing findings. More than half of internal auditors surveyed report having fewer resources than they believe they need to address the risks their organizations face (Figure 11). This resource shortage is especially acute in smaller internal audit functions. As risks continue to increase in scope, complexity, and velocity, along with the ever-present possibility of unanticipated and disruptive risk events on the horizon, a resource shortage does not bode well for 2023. This points to a prime opportunity to bring in technology as a capacity multiplier to help make the best use of limited resources.

**Figure 11.** Are Internal Audit Resources Adequate?



While many say they do not have enough resources, a large share of internal audit leaders say they actually have enough — or even more than needed. That’s surprising for any profession, but especially for internal audit given the ever-growing, wide-ranging risks and other pressures it faces. Benchmarking against a profession that is typically under-resourced may be better thought of as identifying a “floor” rather than a “target.”

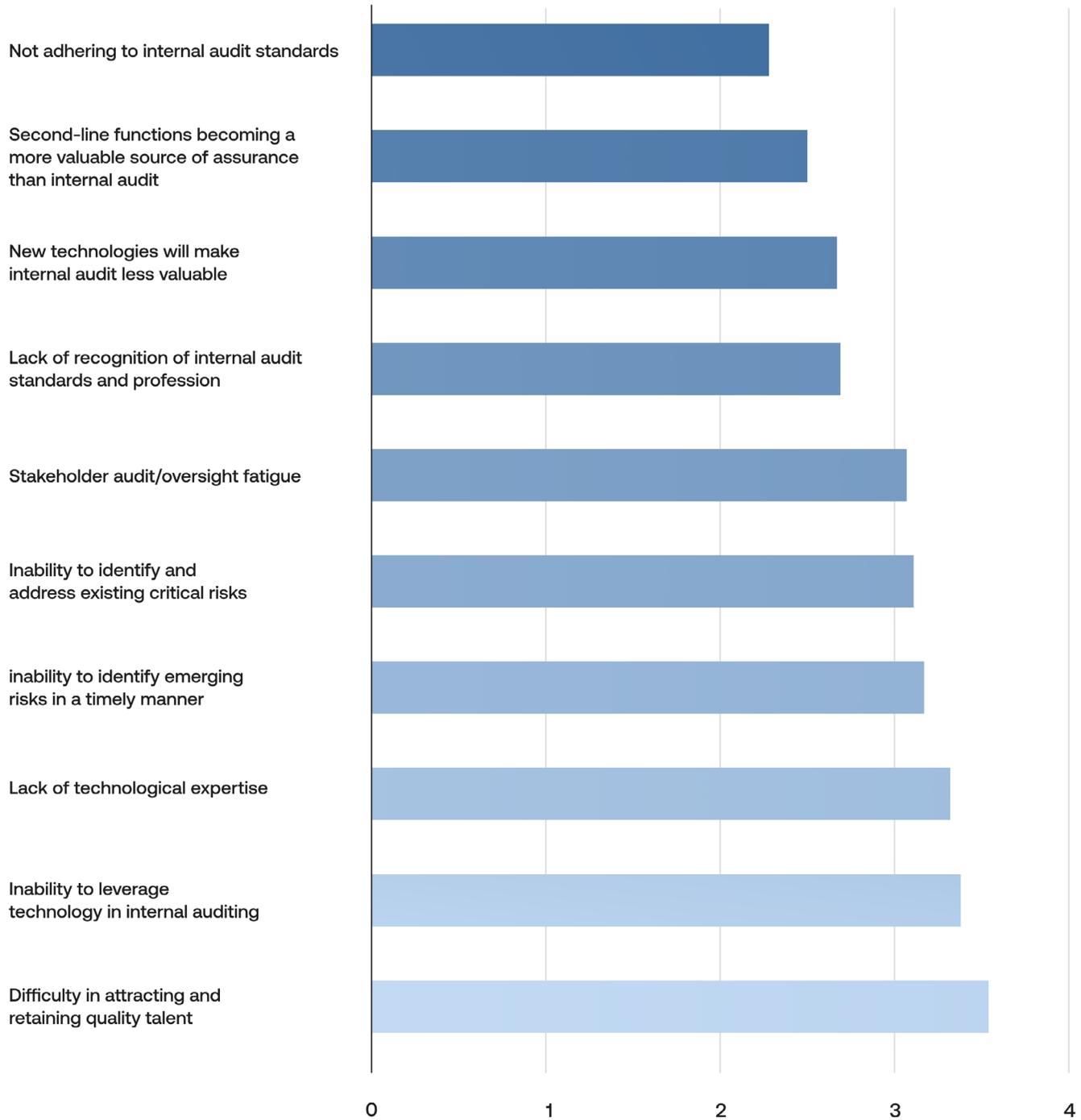
Regardless of simple comparisons, the required resource level depends on the type and level of risk an organization faces in accomplishing its objectives. **Ultimately, the focus must be on the risks.**

Historically, in a recession, internal audit is often pressed to identify cost savings opportunities and even assist management directly in other ways — activities that do not directly provide assurance to executives and the board that risks are being properly managed. Though these activities represent support to the overall organization during difficult times, internal auditors must strive to maintain their objectivity and ensure they continue to focus on whether management is effectively managing increasingly difficult risks. With the prospects of a recession looming, maintaining and justifying an adequate level of resources is imperative.

## Talent and Technology: The Biggest Strategic Risks Facing Audit

When determining where to make improvements to audit resources, consider starting by focusing on the risks affecting the organization and the ability of internal audit to effectively — and efficiently — perform its job. According to the *2023 Focus on the Future* survey, the two greatest challenges toward meeting those objectives are difficulty attracting and retaining high-quality audit talent and an inability to leverage technology in auditing (Figure 12). What’s more, respondents cite a lack of technological expertise.

**Figure 12.** Strategic Risks Facing the Internal Audit Profession



This should be a wake-up call for internal audit leaders: Investing in talent and technology is critical to bolstering internal audit efficacy and efficiency. Upskilling staff and vetting and implementing the right technology solutions for your audit function are no easy feats. But when executed properly, fine-tuning these resources can substantially enhance internal audit’s ability to perform its responsibilities and add value to the business. It would serve auditors well to channel the resource optimism identified in this survey into tangible efforts to fill any talent gaps through training, new hires, or third parties, and leveraging technology solutions to automate and streamline audit efforts.



**Forward-Thinking Auditor Tip**

Take a thorough inventory of skill gaps on your team. Consider new hires, training, or third-party support that can plug those holes. Additionally, review the areas in your audit efforts that could be automated, improved, and/or enhanced by technology, using the opportunity to learn from internal audit leaders elsewhere about advances they have made. Create a technology wish list with the specific pain points you are looking to resolve.

# Conclusion: Be Proactive in Bolstering Internal Audit Resources and Preparedness

Based on survey responses detailed in the *2023 Focus on the Future* report, the skies might seem fairly clear to many internal audit leaders. But while everything is smooth while cruising at 30,000 feet, that blip on the landscape below could well be a growing volcano of uncharted risks.

Internal auditors are projecting an almost best-case scenario for resources in 2023, but hints of greater demands on the function are ever-present. We encourage you to use the findings of this report as a call to action and, if necessary, have a plan B at the ready in the event of unexpected turbulence ahead. It is critical for audit leaders to maximize resources, seek innovative ways to fulfill their objectives, and proactively monitor risks. A forward-looking checklist includes:

- **Address resource challenges now, not later**, when additional pressures may be on your organization. Talent, technology, and process are key to effective risk identification and management. Prioritize securing the right talent internally and externally, and the technology needed — not merely to meet expectations but to demonstrate internal audit’s true value.
- **Prioritize ESG risk areas now**. Don’t run the risk of being caught off guard when ESG risks become imminent; proactively address ESG risk categories now. Overlooking the growing demand for better ESG monitoring and reporting today may open up your business to costly penalties in the future.
- **Uphold the unique role internal audit has in the organization**. Rather than rely too heavily on other risk monitoring functions, organizations must know that internal audit is uniquely positioned to bring important perspective and appropriate scrutiny to the table. Aligning our risk assessments with others is prudent, but adopting the risk assessments prepared by others without scrutiny is foolhardy.
- **Expand risk monitoring methods** through upskilling and using appropriate third-party resources. Employ key risk indicators and build your arsenal of methods to monitor risk through peer networking and reviewing relevant reports from credible third parties. Bottom line: Ensure you are getting the full picture of the risk landscape.

- **Go back to the basics.** Even when everything seems to be going well, it's important to revisit the pillars of internal auditing and strengthen your and your staff's understanding of the business and the risk landscape.

- **Avoid complacency.** Aggressively challenge any gaps between top risks and audit effort in your organization. Existing processes might be how "things have always been done" and a steady budget might bring comfort, but today's volatile environment demands fresh thinking, sometimes an "out-of-the-box" approach, and acknowledgment that there are always more effective and efficient ways to audit.

Take this opportunity to identify and address deficiencies in resources and skills and any resulting gaps in coverage. While there is no silver bullet for bypassing potential turbulence ahead, forward-thinking audit leaders can strive to ensure their function and organization are prepared to confront periods of disruption by considering the findings in this report.

## About the Author



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**Richard Chambers** is the globally recognized chief practice leader of Richard F. Chambers & Associates, an advisory firm for internal audit professionals, and also serves as Senior Internal Audit Advisor at AuditBoard. Previously, he served for more than 12 years as the president and CEO of The Institute of Internal Auditors (IIA), where he led the organization to record global membership and countless milestones. Prior to The IIA, Chambers was national practice leader in Internal Audit Advisory Services at PricewaterhouseCoopers and vice president of The IIA's Learning Center. Chambers is the author of two award-winning books: *Trusted Advisors: Key Attributes of Outstanding Internal Auditors*, which was released in early 2017; and *The Speed of Risk: Lessons Learned on the Audit Trail 2nd Edition*, in 2019. In March of 2021, he released his latest book, *Agents of Change: Internal Auditors in an Era of Disruption*.

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