

THOMAS P. DiNAPOLI
STATE COMPTROLLER



110 STATE STREET
ALBANY, NEW YORK 12236

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER

June 22, 2023

Anthony J. Casale
Douglas A. Kellner
Peter S. Kosinski
Andrew J. Spano
Commissioners
Board of Elections
40 North Pearl Street, Suite 5
Albany, NY 12207-2729

Re: Use of Federal Funding for Election
Technology and Security
Report 2022-F-35

Dear Commissioners Casale, Kellner, Kosinski, and Spano:

Pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law, we have followed up on the actions taken by officials of the Board of Elections to implement the recommendation contained in our audit report, *Use of Federal Funding for Election Technology and Security* (Report [2020-S-18](#)).

Background, Scope, and Objective

The Board of Elections (BOE) is responsible for administering and enforcing election laws in the State. To fulfill these responsibilities, the BOE offers assistance to the 57 County Boards of Elections and the New York City Board of Elections (County Boards) and investigates complaints of possible statutory violations. Congress passed the Help America Vote Act of 2002 (HAVA) to help reform the nation's voting process. HAVA established minimum election administration standards and created the U.S. Election Assistance Commission (EAC) to aid in the administration of federal elections. The EAC provides funds to states to help them meet these standards and secure and improve election systems. In 2018, the EAC made the HAVA Election Security Grant (HAVA Security Grant) available to help states improve and enhance election administration, technology, and security at both the state and county levels. To receive funds, the BOE was required to submit a narrative describing its plan for spending the funds. The BOE used its ARMOR cybersecurity plan (**A**ssess risk, **R**emediate vulnerabilities, **M**onitor **O**perations, and **R**espond to incidents) as the basis for the narrative, with funds to be used to improve election infrastructure and security. In June 2018, the BOE received \$19.5 million in HAVA Security Grant funds.

The objective of our initial audit report, issued September 17, 2021, was to determine whether the BOE utilized available funding from the HAVA Security Grant to enhance the

security of the State's election technology and infrastructure. It covered the period from May 2018 to February 2021. Overall, the audit found the BOE utilized available funding from its HAVA Security Grant to enhance the State's election technology and infrastructure through the activities described in its ARMOR cybersecurity plan. A couple of the key initiatives based on the ARMOR cybersecurity plan included assessing risks to election systems throughout the State, assisting County Boards with developing plans to address those risks, and allocating funds to reimburse County Boards for their costs to implement those plans.

The objective of our follow-up was to assess the extent of implementation, as of April 26, 2023, of the one recommendation included in our initial audit report.

Summary Conclusions and Status of Audit Recommendation

The BOE has made significant progress addressing the issues identified in our initial audit, having implemented the one recommendation contained in our initial report.

Follow-Up Observations

Recommendation 1

Continue to review County Boards' claims for reimbursement to ensure they are for approved remediation plan activities and that County Boards are moving forward with the needed security measures.

Status – Implemented

Agency Action – Since our original audit, the BOE has developed a program to review counties' claims for reimbursement. Each claim undergoes a two-part review process by the BOE and members of its Secure Election Center. The first part ensures the county still has grant funds available. During the second part, each claim is reviewed to ensure the items submitted are for eligible expenses and address items contained within the county's remediation plan or align with cybersecurity items outlined by the BOE. Once the claims are approved, the funds are released to the counties for reimbursement. We reviewed the claims from three counties (Albany, Oneida, Westchester) and the New York City Board of Elections and found that HAVA Security Grant funds were used to address risks in alignment with their remediation plans.

We visited the same three counties to review their efforts in addressing their remediation plans. Officials at each county believed the cyber risk assessment and remediation process has identified gaps in election security that they could take steps to address. We also found that officials in the three counties have made significant progress in addressing the recommendations in their remediation plans. Additionally, officials from the BOE plan to begin their own on-site visits to review the status of each county's grant expenditures and the progress toward addressing their remediation plans.

Major contributors to this report were Dan Raczynski, Christopher Bott, and Jonathan Julca.

We thank the management and staff of the BOE for the courtesies and cooperation extended to our auditors during this follow-up.

Very truly yours,

Cynthia Herubin
Audit Manager

cc: Jennifer Wilson, Board of Elections