



Clerk's Office

Internal Audit

January 2016

# Bernalillo County Internal Audit Clerk's Office

## Executive Summary

### SUMMARY OF PROCEDURES

REDW performed an internal audit over selected processes at the Bernalillo County Clerk's Office. Our internal audit focused on testing policies and procedures and internal controls over the redaction of records containing personally identifiable information (PII) prior to and after the effective date of State Statute 14-2-1. Additionally we tested the input, maintenance and removal of voter registration information, and review of voter information input in the PowerProfile Voter Registration Database.

We performed the following procedures:

- Obtained an understanding of operational procedures through reading relevant records redaction and voter registration documentation and interviewing various personnel.
- Tested a sample of records from 2013 through December 2015 (post PII State Statute) to determine that required information had been redacted.
- Tested a sample of records from 1978-2012 (prior to PII State Statute) to determine that required information had been redacted.
- Tested a sample of registered voter information maintained by the Clerk's Office as of January 2016 to determine if voter information was accurately entered in the system.
- Tested a sample of registered voters that had either deceased or been incarcerated during the 2015 calendar year to determine if the voters had been properly marked in the system as ineligible to vote.
- Obtained the 2015 Odyssey Audit conducted by the Clerk's Office to determine if it had been completed according to policy and supporting documentation was properly maintained.

## **SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS**

We found that the areas tested had established processes in place that appeared to be followed and monitored to ensure errors were identified and corrected. We did not identify any significant observations related to the redacting of PII and only minor items were communicated to the Clerk's Office. Additionally, the overall processes and procedures for input, maintenance and removal of voter information in the PowerProfile Voter Database were being followed for all items tested.

\* \* \* \* \*

Further detail of our purpose, objectives, scope, and procedures are included in the internal audit report.

We received excellent cooperation and assistance from the Clerk's Office during the course of our interviews and testing. We sincerely appreciate the courtesy extended to our personnel.

REDW LLC

Albuquerque, New Mexico  
March 31, 1016

# Bernalillo County Internal Audit Clerk's Office

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# **Bernalillo County Internal Audit Clerk's Office Report**

## **INTRODUCTION**

We performed the internal audit services described below solely to assist Bernalillo County in evaluating the internal controls over selected processes for the Clerk's Office. Our services were conducted in accordance with the Consulting Standards issued by the American Institute of Certified Public Accountants, Generally Accepted Government Auditing Standards, and the terms of our contract agreement for internal audit services. Since our procedures were applied to samples of transactions and processes, it is possible that significant issues related to the areas tested may not have been identified.

An entrance conference was held on January 11, 2016, and fieldwork began the week of January 11, 2016. An exit conference was held on March 31, 2016.

## **PURPOSE AND OBJECTIVES**

Our internal audit focused on evaluating whether processes were in place to ensure compliance with requirements for records redaction and voter registration input, maintenance, and removal, and to determine if those processes were in compliance with policies and procedures (P&P), applicable regulations, and reflected best practices and sound internal controls. We assessed the processes for compliance with state statutes for records redaction.

## **SCOPE AND PROCEDURES PERFORMED**

**In order to gain an understanding of the processes and operations, we interviewed the following personnel:**

- Michael Garcia, Deputy County Clerk
- Denine Morelos, Manager Reporting and Filing Department
- Roman Montoya, Deputy County Clerk
- Rebecca Martinez, Bureau of Elections Administrator

**In order to gain an understanding of policies and procedures we read relevant portions of:**

- The New Mexico Inspection of Public Records Act Compliance Guide dated 2015
- New Mexico State Statute, NMSA 1978 §14-2-1, New Mexico Inspection of Public Records Act
- New Mexico State Statute, NMSA 1978 §1-4-8, Registration of Electors

**We performed the following testwork:**

**Records Redaction:** We obtained a listing of all records maintained in the Clerk's Office database from January 2013 through December 2015 and for the months of January 1982, April 1992, September 2006, March 2003, May 1990, October 2008, July 1998, February 1996, December 1978, and November 2002. We assessed the list to determine what information would have been redacted in the standard procedure after the effective date of New Mexico State Statute 14-2-1 regarding protected personally identifiable information; we also, assessed what information would have been retroactively redacted. We selected a sample of 60 records from 1978-2012 (prior to the State Statute from the months listed above) and a second sample of 60 records from January 2013 through December 2015. We tested to determine if all required protected personally identifiable information was properly redacted including:

- All but the last four digits of the taxpayer identification numbers
- Financial Account Numbers
- Driver License Numbers
- All but the year of the dates of birth
- Social Security Numbers

**Voter Registration Input:** We obtained a listing of all active voters for Bernalillo County as of December 2015. We selected a random sample of 60 voters to test that the voter registration form information agreed to the database, including; name, date of birth, physical address, social security number, and that the voter was at least 18 years of age at the time of election.

Additionally, we verified other information included on the voter form was properly input into the database, as applicable.

**Voter Registration Odyssey:** We obtained the 2015 Odyssey Report and instructions to determine that the examination of the updated voter records was completed and documented after the most recent general election cycle (November 2015).

**Voter Registration Deactivation:** We obtained the July, November, and December 2015 Deceased Reports and the May, July, and November 2015 Felon Reports provided to the Clerk's Office by the NM Secretary of State. We selected a sample of 60 names/potential voters to test that support was maintained for the deactivation of that voter and that the process was completed accurately.

## **OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT RESPONSES**

There were no reportable observations. We found that the areas tested had established processes in place that appeared to be followed and monitored to ensure errors were identified and corrected. We did not identify any significant observations related to the redacting of PII and only minor items were communicated to the Clerk's Office. Additionally, the overall processes and procedures for input, maintenance and removal of voter information in the PowerProfile Voter Database were being followed for all items tested.

\* \* \* \* \*

This report is intended for the information and use of Bernalillo County management, the audit committee, members of the Board of Commissioners of Bernalillo County and others within the organization. However, this report is a matter of public record, and once accepted its distribution is not limited.

We discussed and resolved other minor observations with management and received excellent cooperation and assistance from the Clerk's Office during the course of our interviews and testing. We sincerely appreciate the courtesy extended to our personnel.

REDW LLC

Albuquerque, New Mexico  
March 31, 2016