

Memorandum



CITY OF DALLAS

DATE: July 12, 2023

TO: Bilierae Johnson, City Secretary

SUBJECT: Independent Report on Agreed-Upon Procedures for: Attestation Engagement for the Dallas County Election Department Final Invoice Cost for the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election

Attached for your review is the *Independent Report on Agreed-Upon Procedures for: Attestation Engagement for the Dallas County Election Department Final Invoice Cost for the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election*. The Agreed-Upon Procedures are included in [Attachment 1](#). Exceptions were noted for Agreed-Upon Procedure (d), and Agreed-Upon Procedure (e) was not performed.

We have performed these procedures which were agreed to by the City Secretary, solely to assist the City of Dallas City Council in evaluating the Dallas County Election Department Final Invoice Cost for the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election.

The agreed-upon procedures were conducted in accordance with the United States generally accepted government auditing standards.

If you have any questions, please contact me at 615-974-8700 or by email at mark.swann@dallas.gov.

Sincerely,

A handwritten signature in blue ink that reads "Mark S. Swann".

Mark S. Swann
City Auditor

Attachment

C: Honorable Mayor and Members of the City Council

T.C. Broadnax, City Manager

Tammy Palomino, Interim City Attorney

Kimberly Bizer Tolbert, Deputy City Manager

Jon Fortune, Deputy City Manager

Genesis Gavino, Chief of Staff

Jack Ireland, Chief Financial Officer

Sheri Kowalski, City Controller

Jeffrey Brill, Manager – Financial Compliance, Auditing, and Monitoring

Michael J. Scarpello, Elections Administrator – Dallas County



Independent Report on Agreed-Upon Procedures for: Attestation Engagement for the Dallas County Election Department Final Invoice Cost for the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election

July 12, 2023

Mark S. Swann, City Auditor

Mayor

Eric Johnson

Mayor Pro Tem

Tennell Atkins

Deputy Mayor Pro Tem

Carolyn King Arnold

Council Members

Adam Bazaldua

Paula Blackmon

Zarin D. Gracey

Cara Mendelsohn

Jesse Moreno

Omar Narvaez

Jaime Resendez

Paul E. Ridley

Jaynie Schultz

Kathy Stewart

Chad West

Gay Donnell Willis



Executive Summary

Objective and Scope

The objective of the Agreed-Upon Procedures attestation engagement is solely to assist the City of Dallas City Council in evaluating the Dallas County Election Department Final Invoice Cost for the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election.

The City Secretary requested this attestation in accordance with Sections 17(b), (d), and (f) of the Election Services Contract between the City of Dallas and Dallas County.

Background

On February 24, 2021, the City of Dallas and other jurisdictions entered a contract with the Dallas County Elections Administrator for election services in accordance with Subchapter D of Chapter 31 of the *Texas Election Code* to hold an election on May 1, 2021, in accordance with Chapter 271 of the *Texas Election Code*.

The contract provided the Dallas County Elections Administrator to perform or supervise the performance of any or all the corresponding duties and functions in connection with a county-wide election.

The March 2, 2022, final invoice for the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election had a net balance of \$178,300.07. Due to concerns about election sites opening late, some City Council members sought to dispute paying the final invoice. The City Secretary elected to dispute the final invoice using a provision in the contract allowing for a dispute if an invoice exceeded 10 percent of the initial deposit. The final invoice met this requirement.

After fieldwork, on June 8, 2023, the Dallas County Elections Department provided a response to the City Secretary in regard to the dispute. This resulted in the amount \$3,105.13 credited to the City of Dallas. The response is included in [Appendix 1](#) of the report.

Observed Conditions

Auditors performed four of the five Agreed-Upon Procedures and identified exceptions to Agreed-Upon Procedure (d). Agreed-Upon Procedure (e) was not performed. See [Attachment 1](#) for the full list of procedures and identified exceptions.

Results

Independent Agreed-Upon Procedures Report

The Office of the City Auditor conducted the procedures described in [Attachment 1](#), which were agreed to by the City Secretary. The City Secretary is responsible for the establishment and execution of operational procedures. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in [Attachment 1](#) either for the purpose for which this report has been requested or for any other purpose.

Exceptions were noted for Agreed-Upon Procedure (d), which related to incomplete or improper documentation of invoices and expenses. Agreed-Upon Procedure (e) was not performed. See [Attachment 1](#) for the specific exceptions and a list of the procedures performed.

The City Secretary requested this attestation of Agreed-Upon Procedures on March 31, 2022, and the Office of the City Auditor completed the Agreed-Upon Procedures on January 20, 2023.

The purpose of this report on applying agreed-upon procedures is intended solely for the information and use of the Dallas City Council and City management and is not intended to be and should not be used by anyone other than these specified parties. Accordingly, this report is not suitable for any other purpose. The Office of the City Auditor was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance. Accordingly, the Office of the City Auditor does not express such an opinion or conclusion. Had additional procedures been performed, other matters might have been identified that would have been reported.

We are required to be independent of the Office of the City Secretary and Dallas County Elections Department to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. The agreed-upon procedures were conducted in accordance with the United States generally accepted government auditing standards which incorporate attestation standards established by the American Institute of Certified Public Accountants.

Signature:



Mark S. Swann, CPA
City Auditor
City of Dallas, Texas

7/12/2023

Attachment 1: Agreed-Upon Procedures

Independent Report on Agreed-Upon Procedures for: Attestation Engagement for the Dallas County Election Department Final Invoice Cost for the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election

7/12/2023

Agreed-Upon Procedures

- (a) Obtain the Election Service Contract to understand the contract terms.

No exceptions.

- (b) Obtain the Dallas County Elections Department's final cost invoices to understand the variables and mathematical formulas used to calculate joint election costs.

No exceptions.

- (c) Verify the mathematical accuracy of each final cost invoice on an overall basis and each final cost invoice complies with the contract terms.

No exceptions.

- (d) Judgmentally select a sample of payroll and non-payroll cost line items, verify the mathematical accuracy and obtain the documentation to support the cost.

Exceptions.

Overview

The March 2, 2022, final invoice for the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election included May 1, 2021, and June 5, 2021, final cost, which includes the number of units, cost per unit, total cost, and City of Dallas share of the total cost for each cost line item listed on the invoices. Each cost line item's mathematical accuracy was verified, and all variances were explained.

[Exhibit 1](#) on page 5 shows the 57 invoice line items sampled and the line items observed with exceptions.

The following are the exceptions noted from the review of a sample of cost line items:

1. Documentation Did Not Provide Supporting Details

The Dallas County Elections Department did not provide documentation that supports how the quantity of equipment, the number of personnel, and the quantity of supplies were determined (shown as units on the invoice).

2. Paid Vendor Invoice Not Provided

The Dallas County Elections Department provided an *Election Warehouse Equipment & Supply Distribution Form* and the *Equipment & Services Price List* to support the cost charged for various election equipment and supplies instead of a paid vendor invoice. The total cost on the *Election Warehouse Equipment & Supply Distribution Form* was verified to the final cost invoices for the Auditor sampled cost line items on the *Election Warehouse Equipment & Supply Distribution Form*.

3. Payroll Documentation Is Incomplete

Of the 8 payroll expenses tested, 3 (38 percent) lacked an explanation for overtime and approval, and timesheets were not provided for 3 (38 percent) separate expenses.

4. Improper Purchase Order Number and Expenses Category Used

There were 26 invoices totaling \$26,444 (approximately 30 percent of the Custodial Charges invoice cost line item of \$88,437) related to Data Entry Clerk expenses charged by a staffing agency to the County and posted to the Custodial Charges invoice cost line item. Approximately 31 percent of these invoices totaling \$11,019 (12.5 percent of \$88,437) had a purchase order number of "CARES Act."

According to the Dallas County Elections Department, a wrong purchase order number related to CARES Act was used on these invoices, and these expenses were not reimbursed from CARES Act funding. Further, while the Dallas County Elections Department noted the Data Entry Clerks were entering data related to custodial charges, it is unclear why these expenses were posted to the Custodial Charges invoice cost line item, not administrative personnel expenses.

- (e) Examine the May 1, 2021 Joint Election Day, June 5, 2021 Joint Run-Off Election Day, and early voting sites' daily performance reports for locations within the City of Dallas to quantify any non-performing voting sites for potential additional disputes.

Not Performed.

Overview

The Dallas County Elections Department did not provide the daily performance reports (incident tickets) for any voting sites or any relevant supporting documentation. As a result, potential additional disputes for non-performing voting sites could not be identified.

Subsequent to fieldwork, on June 8, 2023, the Dallas County Elections Department provided a response to the City Secretary in regard to the dispute. The response included the Dallas County Elections Department's investigation and analysis of their performance of the May 1, 2021 Joint Election. This resulted in the amount \$3,105.13 credited to the City of Dallas. The response is included in [Appendix 1](#) of the report.

Exhibit 1

Auditor Sample of Final Invoice Cost Line Items

Sample Number	Voting Period	Expense Category	Estimated Total Invoice Cost	Actual Total Final Invoice Cost	City of Dallas Portion	Exceptions D.3 & 4
1	May Early Voting	EQUIPMENT RENTAL	\$36,337.00	\$24,791.50	\$8,382.14	Yes
2	May Early Voting	EQUIPMENT RENTAL	136,880.00	17,110.00	5,784.98	Yes
3	May Early Voting	EQUIPMENT RENTAL	-	23,976.00	8,106.41	Yes
4	May Early Voting	PERSONNEL	75,000.00	19,979.54	6,755.19	Yes
5	May Early Voting	PERSONNEL	68,000.00	35,169.27	11,890.91	Yes
6	May Early Voting	PERSONNEL	20,000.00	30,080.80	10,170.48	No
7	May Early Voting	SERVICE EXPENSE	4,950.00	61,050.00	20,641.33	No
8	May Early Voting	SERVICE EXPENSE	3,300.00	25,500.00	8,621.68	No
9	May Early Voting	EQUIPMENT RENTAL	26,917.80	26,917.80	9,101.05	Yes
10	May Early Voting	EQUIPMENT RENTAL	10,788.00	14,384.00	4,863.31	Yes
11	May Early Voting	EQUIPMENT RENTAL	580.00	290.00	98.05	Yes
12	May Early Voting	SUPPLY EXPENSE	36,750.00	210.00	71.00	Yes
13	May Early Voting	SUPPLY EXPENSE	4,640.00	4,640.00	1,568.81	Yes
14	May Early Voting	SERVICE EXPENSE	16,500.00	16,500.00	5,578.74	No
15	May Early Voting	PREPARATION & TRANSPORTATION OF VOTING EQUIPMENT	5,220.00	450.00	152.15	Yes
16	May Election Day	EQUIPMENT RENTAL	270,810.00	86,313.60	29,183.08	Yes
17	May Election Day	EQUIPMENT RENTAL	213,021.90	200,491.20	67,787.13	Yes
18	May Election Day	EQUIPMENT RENTAL	-	550,175.00	186,017.06	Yes
19	May Election Day	EQUIPMENT RENTAL	246,483.00	166,917.50	56,435.68	Yes
20	May Election Day	RENTAL BUILDINGS	-	88,437.40	29,901.15	Yes
21	May Election Day	PERSONNEL	771,120.00	319,223.60	107,931.17	No
22	May Election Day	PREPARATION & TRANSPORTATION OF VOTING EQUIPMENT	28,152.00	66,000.00	22,314.95	No
23	May Election Day	SERVICE EXPENSE	127.00	12,900.00	4,361.56	No
24	May Election Day	EQUIPMENT RENTAL	36,720.00	34,560.00	11,684.92	Yes
25	May Election Day	EQUIPMENT RENTAL	113,832.00	84,878.00	28,697.70	Yes
26	May Election Day	EQUIPMENT RENTAL	2,295.00	2,160.00	730.31	Yes
27	May Election Day	SERVICE EXPENSE	3,300.00	4,950.00	1,673.62	No
28	May Election Day	SERVICE EXPENSE	24,750.00	9,900.00	3,347.24	No
29	May Election Day	PREPARATION & TRANSPORTATION OF VOTING EQUIPMENT	6,120.00	4,140.00	1,399.76	Yes
30	May Election Day	PREPARATION & TRANSPORTATION OF VOTING EQUIPMENT	1,409.75	630.00	213.01	Yes

6 Independent Report on Agreed-Upon Procedures for: Attestation Engagement for the Dallas County Election Department Final Invoice Cost for the May 1, 2021 Joint Election and June 5, 2021 Joint Runoff Election

Sample Number	Voting Period	Expense Category	Estimated Total Invoice Cost	Actual Total Final Invoice Cost	City of Dallas Portion	Exceptions D.3 & 4
31	June Early Voting	EQUIPMENT RENTAL	82,600.00	71,980.00	36,213.26	Yes
32	June Early Voting	EQUIPMENT RENTAL	8,680.00	15,128.00	7,610.92	Yes
33	June Early Voting	EQUIPMENT RENTAL	-	11,188.80	5,629.10	Yes
34	June Early Voting	PERSONNEL	130,000.00	107,043.25	53,853.64	Yes
35	June Early Voting	SERVICE EXPENSE	3,300.00	30,600.00	15,394.91	No
36	June Early Voting	EQUIPMENT RENTAL	12,994.80	12,994.80	6,537.71	Yes
37	June Early Voting	EQUIPMENT RENTAL	22,554.00	21,838.00	10,986.73	Yes
38	June Early Voting	SUPPLY EXPENSE	2,240.00	2,240.00	1,126.95	Yes
39	June Early Voting	SERVICE EXPENSE	36,000.00	20,400.00	10,263.27	No
40	June Early Voting	SERVICE EXPENSE	13,200.00	6,600.00	3,320.47	No
41	June Early Voting	SERVICE EXPENSE	3,300.00	9,900.00	4,980.71	No
42	June Early Voting	PREPARATION & TRANSPORTATION OF VOTING EQUIPMENT	2,520.00	270.00	135.84	Yes
43	June Election Day	EQUIPMENT RENTAL	127,179.50	87,262.50	43,901.91	Yes
44	June Election Day	RENTAL BUILDINGS	45,000.00	7,219.06	3,631.92	No
45	June Election Day	PERSONNEL	243,600.00	136,979.60	68,914.66	Yes
46	June Election Day	PERSONNEL	54,810.00	52,734.60	26,530.87	Yes
47	June Election Day	PERSONNEL	3,500.00	19,559.79	9,840.56	Yes
48	June Election Day	SERVICE EXPENSE	3,300.00	24,750.00	12,451.77	No
49	June Election Day	PREPARATION & TRANSPORTATION OF VOTING EQUIPMENT	14,076.00	27,000.00	13,583.74	No
50	June Election Day	SUPPLY EXPENSE	42,000.00	-	-	Yes
51	June Election Day	EQUIPMENT RENTAL	16,240.00	16,080.00	8,089.87	Yes
52	June Election Day	EQUIPMENT RENTAL	59,885.00	40,159.00	20,204.46	Yes
53	June Election Day	EQUIPMENT RENTAL	94,212.30	93,284.10	46,931.39	Yes
54	June Election Day	EQUIPMENT RENTAL	479,080.00	287,625.00	144,704.62	Yes
55	June Election Day	EQUIPMENT RENTAL	50,344.00	60,450.00	30,412.50	Yes
56	June Election Day	SERVICE EXPENSE	24,750.00	15,300.00	7,697.46	No
57	June Election Day	PREPARATION & TRANSPORTATION OF VOTING EQUIPMENT	675.00	4,140.00	2,082.84	Yes
Total			\$3,740,044.05	\$3,115,451.71	\$1,248,496.65	

Total Final Invoice Cost \$ 4,190,231.05
Auditor Sample Coverage 74.4%

Exceptions	Count
Yes	40
No	17

Appendix 1: Dallas County Elections Department Response

See attached response beginning on the next page.



DALLAS COUNTY ELECTIONS DEPARTMENT

Dear Ms. Johnson,

I am writing in response to the formal written Dispute Notice received from the City of Dallas (Dallas) on March 31, 2022, contesting the charges imposed by the Dallas County Election Department (DCED) for conducting the May 1, 2021 Joint Election.

Since receiving the Dispute Notice, DCED has cooperated with the City of Dallas Auditors Office in their financial audit of that election. Following the completion of the audit, we received a request from your office seeking a waiver of the remaining balance of \$178,300.07 owed for DCED's services for conducting the June 5, 2021 Joint Runoff Election.

In your dispute, the City of Dallas claims that DCED's performance during the 2021 General/Runoff elections was unsatisfactory. These claims appear to be based upon anecdotal evidence from the media and from some off-the-cuff comments made by me during a virtual appearance at a Dallas City Council meeting on May 12, 2021.

While it is true that some errors were made by DCED on Election Day during the aforementioned election, I would like to clarify that these errors occurred due to the utilization of long-existing Election Day Help Desk processes and procedures. I also want to emphasize that our current DCED staff has since reviewed and revised these processes and procedures. Moreover, it is important to note that several of the claims made by Dallas are attributed to errors made by the presiding judge at the vote center.

Under the provisions of the Texas Election Code, presiding election judges are selected and appointed by entities other than DCED, and pursuant to Election Code 32.071, "the Presiding Judge is in charge of and responsible for the management and conduct of the election at the vote center." Therefore, DCED does not accept responsibility for presiding judges or other individuals beyond our control who:

- Fail to arrive in a timely manner
- Fail to adhere to DCED procedures
- Fail to promptly report any issues to DCED

That being said, DCED recognizes the need for improvement and has taken measures to prevent such issues from recurring. Since the 2001 election, we have revised our vote center procedures, mandated the use of judge checklists, and developed a more comprehensive judge training program. As a result of these initiatives, Election Day issues have significantly decreased.

Regarding issues within DCED's control, our policy is to initially attempt to troubleshoot any Election Day problems over the phone. If the issue cannot be resolved remotely, DCED reserves the right to a reasonable amount of time to rectify the problem in person. For the purposes of this response to the City of Dallas, we consider a reasonable amount of time to be 30 minutes

In light of your claims, DCED has conducted a thorough investigation and analysis of the May 1, 2021 Joint Election. Based on our findings, we have reached the following conclusions:

1. Ronald E. McNair Elementary School (V3063)

- Claim – Voting was not available from 7:00 am to 9:15 am
- Analysis

- At 5:53 am, DCED received a call from the judge who reported that the CradlePoint wireless router would not turn on (Ticket # 93441)
- At 6:07 am, an Election Hardware Technician attempted to walk the judge through troubleshooting, but the judge did not answer the phone
- At 6:15 am, an Election Hardware Technician was dispatched to the location to assist with troubleshooting
- At 7:19 am, DCED again received a call from the judge who reported that the CradlePoint was still not working (Ticket #93617)
- The first ballot was issued at 9:25:33 am
- At 9:28 am, the Hardware Manager “resolved” Ticket #93617 with the note: “Juana De La Cruz [an Election Hardware Technician] states that the Judge had the equipment setup wrong. Site is good to go.”
- 134 ballots were issued at this site on May 1, 2021
- Conclusion – A CradlePoint connection is not needed for voters to check in, be issued a ballot, or cast a vote. All judges are taught this procedure during their training, but the judge failed to follow the procedure. DCED does not accept responsibility for a judge who fails to follow procedure. **DCED therefore rejects your claim.**

2. Park South YMCA (V3018)

- Claim – Voting was not available from 7:00 am to 10:45 am
- Analysis
 - At 6:57 am, DCED received a call from the judge who reported that three of their voting machines were giving the message “poll not found”, but the DCED Help Desk operator “escalated” the ticket to the wrong response team; therefore, no action was taken
 - The first ballot was issued at 7:11 am, but the voter was unable to vote the ballot due to the non-functioning voting machines. The voter was redirected to a nearby vote center.
 - At 10:32 am, the ticket was reassigned to the correct response team
 - At 10:37 am, the Hardware Manager attempted to call the judge “multiple times but no response” and then dispatched an Election Hardware Technician to the site
 - At 10:51 am, three hours and 54 minutes after initial notification, the Hardware Manager resolved the ticket with the note “Alex [an Election Hardware Technician] has completed the job”
 - At 10:55 am, the first ballot was successfully cast, and the site continued to process voters with no other reported issues for the remainder of the day
 - 75 ballots were issued at this site on May 1, 2021
- Conclusion – The judge is required to be on site by 6:00 am and, by 6:15 am, is expected to report any critical issues that would cause a delay in opening. However, the issue was not reported until 6:57 am, causing a delay of 42 minutes in DCED's ability to respond. Nonetheless, a DCED Technician should have resolved the issue by 7:27 am, but instead resolved it at 10:51 – a delay of three hours and 24 minutes. As a result, **DCED will credit your account in the amount of \$962.20.** This amount has been calculated based on the three hours and 24 minutes of delayed response by DCED, minus the 42 minutes of delayed notification by the judge. Consequently, a credit of 2 hours and 42 minutes will be applied to account for the lost operation time.

3. Owenwood Farm & Neighborhood Space (V1081)

- Claim – Voting was not available from 7:00 am to 8:15 am
- Analysis

- At 7:22 am, DCED received a call from the judge who reported that they could not get into the ESC, a secure mobile storage unit that holds voting machines and other election-related materials
- An Election Hardware Technician was dispatched to the site promptly
- At 8:35 am, one hour and 13 minutes after receiving initial notification, the site issued their first ballot
- The site continued to process voters with no other reported issues for the remainder of the day
- 191 ballots were issued at this site on May 1, 2021
- Conclusion – The judge is required to be on site by 6:00 am. In this case, the judge reported a critical issue that prevented the site from opening after they were supposed to be operational. Had the judge reported the issue timely, the site would not have opened late. DCED reacted promptly and will not be held responsible for the late opening. **DCED therefore rejects your claim.**

4. Booker T. Washington High School (V3081)

- Claim – Voting was not available from 7:00 am to 9:30 am
- Analysis
 - At 8:43 am, an aide from Commissioner Price’s office called DCED to report that this site was “still locked” and workers were unable to get inside
 - Note: This site is on the campus of a public DISD school and requires a school employee to unlock the facility
 - Note: DCED has no record of the judge contacting the Help Desk at any point on May 1, 2021
 - At 9:46 am, one hour and three minutes after the initial notification, the site issued their first ballot
 - At 2:05 pm, a note was added to the ticket created at 8:43 am saying “To clarify: The equipment was there, and they got in the building. The principal didn't realize today was election day. They thought it was on Tuesday!”
 - Once unlocked, the site processed voters with no other reported issues for the remainder of the day
 - 79 ballots were issued at this site on May 1, 2021
- Conclusion – The root cause of the late opening was the failure of DISD staff to fulfill their obligation of unlocking the facility and was compounded by the election officer failing to notify DCED. **DCED therefore rejects your claim.**

5. E. B. Comstock Middle School (V1100)

- Claim – Voting was not available from 7:00 am to 10:30 am
- Analysis
 - At 9:28 am, DCED received a call from the judge who reported that they were “unable to plug anything in, only 1 plug in gym”
 - At 10:11 am, the Hardware Manger verified that Election Hardware Technicians were on-site
 - At 10:45 am, one hour and 17 minutes after the initial notification, the site issued their first ballot
 - 73 ballots were issued at this site on May 1, 2021
- Conclusion – The judge is required to be on site by 6:00 am. In this case, the judge should have identified and reported this critical issue by 6:15 am. Their failure to report the issue in a timely

fashion prevented the site from opening on time. DCED is not responsible for a judge failing to arrive on time and failing to notify DCED of critical issues. **DCED therefore rejects your claim.**

6. Skyline High School (V1087)

- Claim – The vote center did not open at 7:00 am
- Analysis
 - At 6:21 am, DCED received a call from the judge who reported that one voting machine was “not displaying the correct screen” and mentioned that “another is missing a leg”
 - At 6:42 am, an Election Hardware Technician “resolved” the “not displaying the correct screen” issue, stating, “the judge needed to put [the voting machine] on voting mode”
 - The first ballot was issued at 7:39am, so the vote center was open at or near opening time
 - Note: This site was a low-turnout location, averaging only 4.25 voters per hour
 - 51 ballots were issued at this site on May 1, 2021
- Conclusion – DCED has no record of this site experiencing an issue that would have delayed their ability to open by 7:00 am. As mentioned, this site averaged only 4.25 voters per hour and, according to their check-in report, they successfully processed three voters between 7:00 am – 8:00 am. It stands to reason that the first ballot issued at 7:39 am was not an indication of the vote center opening late, but rather the typical experience of a historically low-to-average turnout site during a Saturday election. **DCED therefore rejects your claim.**

7. Richard Lagow Elementary School (V1107)

- Claim – Voting was not available from 7:00 am to 10:06 am
- Analysis
 - At 5:58 am, DCED received a call from the judge who reported that they were missing keys to the vote tabulator, but the ticket was incorrectly “escalated” to the wrong response team; therefore, no action was taken (Ticket #93445)
 - At 6:31 am, the judge again reported missing keys, but the ticket was again “escalated” to the wrong response team; therefore, no action was taken (Ticket #93493)
 - At 9:29 am, the ticket was successfully reassigned to the correct response team
 - At 9:44 am, the Hardware Manager dispatched an Election Hardware Technician to deliver the vote tabulator keys
 - At 9:56 am, the Hardware Manager “resolved” Ticket #93445
 - The site processed voters with no other reported issues for the remainder of the day
 - 12 ballots were issued at this site on May 1, 2021
- Conclusion – DCED struggled to appropriately escalate this location’s issue to the response team that could resolve it. When the message was successfully passed to the correct response team, it was responded to promptly and “resolved” within 27 minutes. However, this resolution came two hours and 56 minutes after the polls should have opened. **DCED will credit your account in the amount of \$947.58 for the two hours and 56 minutes of lost operation time.**

8. Arcadia Park Elementary School (V4065)

- Claim – Voting was not available from 7:00 am to 7:58 am
- Analysis
 - At 6:18 am, DCED received a call from the judge who reported missing voting machine cables, but the Help Desk operator who took the call accidentally “resolved” the ticket instead of “escalating” it to the proper response team; therefore, no action was taken
 - At 7:24 am, the judge again reported missing voting machine cables at which time DCED dispatched an Election Hardware Technician to deliver the missing cables

- Replacement equipment was installed at or before 9:03 am
- The first ballot was issued at 9:03:22 am
- The site continued to process voters with no other reported issues for the remainder of the day
- 28 ballots were issued at this site on May 1, 2021
- Conclusion – **DCED will credit your account in the amount of \$841.51 for the two hours and 3 minutes of lost operation time.**

9. Urban Park Elementary School (V1085)

- Claim – Voting was not available from 7:00 am to 10:07 am
- Analysis
 - At 8:56:55 am, DCED received a call from the judge who “needed instructions to open polls” and requested non-essential supplies
 - The Help Desk operator answered the judge’s questions about opening the polls during the call, but kept the ticket open to allow the appropriate response team to address the judge’s request for non-essential supplies
 - At 10:07 am, a Warehouse worker resolved the ticket with the note “issue cleared”, indicating the non-essential supplies were delivered
 - The first ballot was issued at 11:07 am
 - The site continued to process voters normally for the remainder of the day
 - 20 ballots were issued at this site on May 1, 2021
 - Note: This is a historically low-turnout vote center that received 20 or less votes in the May ’21, Nov ’21, May 7, 2022, May 24, 2022, and May ’23 elections.
- Conclusion – While the judge did call asking for instructions on how to open the polls, the Help Desk operator did not indicate that the vote center had been inoperable prior to the phone call. Based on past experience, we suspect that the judge was asking about how to “open the polls” on their E-Pollbook, a simple task that takes two clicks and can be completed in two seconds. In light of the operator resolving the judge’s questions during the call and there being no mention of the vote center being inoperable, we find no fault on behalf of DCED. **DCED therefore rejects your claim.**

10. Northwood Hills Elementary School (V1032)

- Claim – Voting was not available from 7:00 am to 11:15 am
- Analysis
 - At 7:03 am, DCED received a call from the judge who reported missing keys, but the ticket was “escalated” to the wrong response team; therefore, no action was taken until it was reassigned to the correct response team
 - Replacement keys were delivered on or before 9:19:53 am, two hours and 16 minutes after the initial notification
 - The first ballot was issued at 9:19:53 am
 - The site continued to process voters normally for the remainder of the day with no other reported issues
 - 130 ballots were issued at this site on May 1, 2021
- Conclusion – The judge is required to be on site by 6:00 am and, by 6:15 am, is expected to report any critical issues that would cause a delay in opening. However, the issue was not reported until 7:03 am, causing a delay of approximately 45 minutes in DCED's ability to respond. Nonetheless, a DCED Technician should have resolved the issue by 7:33 am, but instead resolved it by 9:19 – a delay of one hour and 46 minutes. As a result, **DCED will credit**

your account in the amount of \$353.84. This amount has been calculated based on the one hour and 46 minutes of delayed response by DCED, minus the 45 minutes of delayed notification by the judge. Consequently, a credit of one hour and 1 minute will be applied to account for the lost operation time.

11. John S Bradfield Elementary School (V2221)

- Claim – Voting was not available from 7:00 am to 9:33 am
- Analysis
 - The first ballot was issued at 7:03 am and an additional 63 ballots were issued by 9:33 am
 - At 8:27 am, DCED received a call from the judge who reported that their E-Pollbook, a check-in device, was “saying the poll is not open”
 - Note: After signing into the E-Pollbook, the judge is instructed to “open the polls” on the device, per DCED’s Training. Until the judge completes this action, the E-Pollbook will say that the polls are closed.
 - Note: Each vote center is given a minimum of three E-Pollbooks. The fact that this location had issued 32 ballots by 8:27 am indicates that there was at least one E-Pollbook that was properly signed into and “opened”.
 - The first ballot was issued at 7:03 am, indicating that the vote center was clearly open on time
 - The site continued to process voters normally for the remainder of the day with no other reported issues
 - 451 ballots were issued at this site on May 1, 2021
- Conclusion – DCED has no record of this site experiencing an issue that would have delayed their ability to open by 7:00 am. As mentioned, the first ballot was issued at 7:03 am the site continued to issue ballots at regular intervals for the entirety of the day. It stands to reason that this site was fully operational; **DCED therefore rejects your claim.**

Summary

We have calculated the credit being given to the City of Dallas by multiplying the percentage of the 12-hour day the vote center was inoperable due to DCED's late response by the cost of the vote center:

$$\text{Credit Owed} = \frac{(\text{DCED Late Response} - \text{Judge Late Notice})}{12 \text{ hrs}} \times \text{Unit Cost}$$

As an example, here is how the credit owed for V3018 Park South YMCA was calculated:

$$\begin{aligned} \text{Credit Owed} &= \frac{3 \text{ hrs and } 24 \text{ min (204 min)} - 42 \text{ min}}{12 \text{ hrs (720 min)}} \times \$4,276.46 \\ &= 22.5\% \times \$4,276.46 = \$962.20 \end{aligned}$$

Note: "Unit Cost (\$)" includes all rental, custodial, and/or security costs charged by the facility, as well as the cost of the election workers and equipment used.

VC#	Location Name	Unit Cost (\$)	DCED Late Response (hh:mm)	Judge Late Notice (hh:mm)	Time to Be Credited Back to Dallas (hh:mm)	Credit Owed (\$)
1.	V3063 Ronald E. McNair Elementary School	\$4,925.94				\$0.00
2.	V3018 Park South YMCA	\$4,276.46	03:24	00:42	02:42	\$962.20
3.	V1081 Owenwood Farm & Neighbor Space	\$5,725.94				\$0.00
4.	V3081 Booker T. Washington High School	\$4,151.54				\$0.00
5.	V1100 E. B. Comstock Middle School	\$4,925.94				\$0.00
6.	V1087 Skyline High School	\$4,151.54				\$0.00
7.	V1107 Richard Lagow Elementary School	\$3,876.46	02:56	00:00	02:56	\$947.58
8.	V4065 Arcadia Park Elementary School	\$4,925.94	02:03	00:00	02:03	\$841.51
9.	V1085 Urban Park Elementary School	\$3,876.46				\$0.00
10.	V1032 Northwood Hills Elementary School	\$4,176.46	01:46	00:45	01:01	\$353.84
11.	V2221 John S. Bradfield Elementary School	\$4,925.94				\$0.00
Total Credit:						\$3,105.13

This leaves an outstanding balance due to Dallas County Elections Department in the amount of \$175,194.94. Please remit payment in this amount as soon possible.

Thanks for your patience and cooperation in this matter,

Michael Scarpello
Dallas County Elections Administrator