Grant Thornton

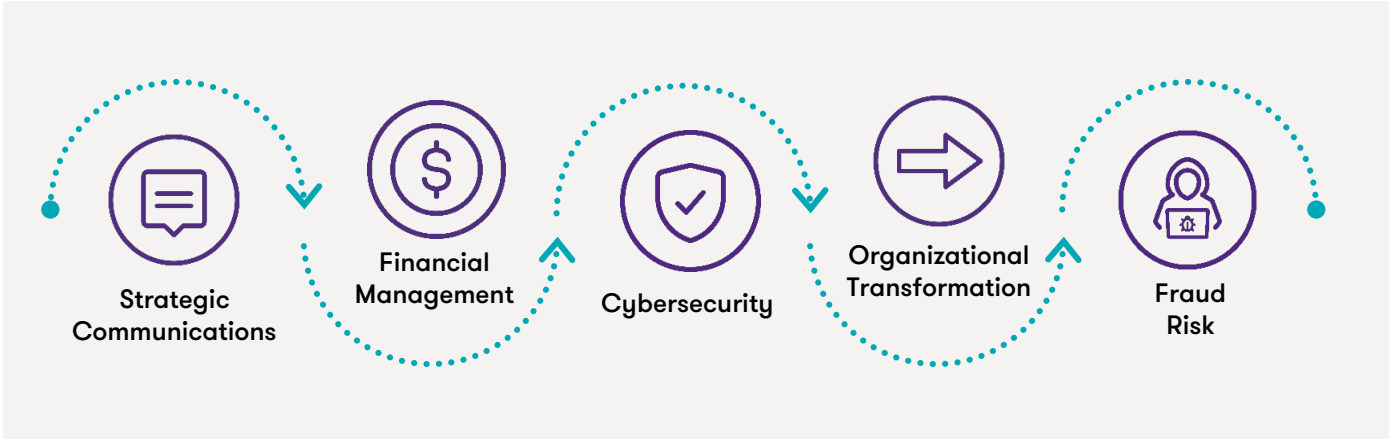# Assuring the integrity and security of elections

Election 2020

The COVID-19 pandemic has had an unprecedented influence on the operations of State and Local Governments and the impact on 2020 elections will be no different. Elections Officials are adapting today to potential changes in the future mechanisms of voting and are preparing their jurisdictions to adequately support and manage the changes to maintain a secure election.
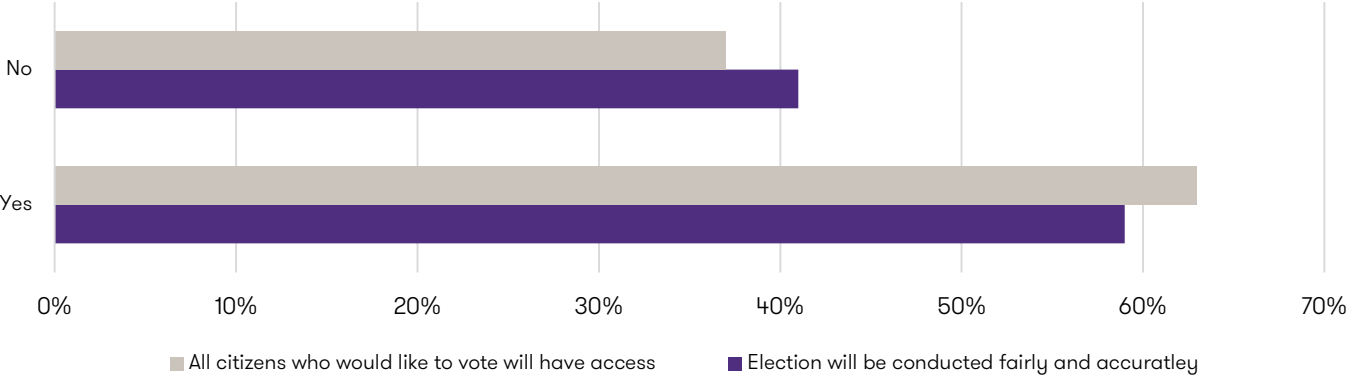
Research on the spending of CARES Act grants and HAVA funds shows that 79% states are using grants to prepare for voting by mail by purchasing postage and updating equipment, 21% are addressing poll site relocation, and 39% are spending funds on communication programs such as PR campaigns. American voters also believe that the pandemic will have a great impact on not only how they vote but their confidence in the upcoming election. According to a survey done by the PEW Research Center, only 59% of American voters believe the election will be conducted with full transparency and accuracy.

As we learned in the 2016 general and 2018 mid-term elections, periods of uncertainty and crisis are a dream come true for adversaries, both foreign and domestic. COVID-19, political and civil unrest, and an uncertain economic outlook will be exploited by bad actors who seek to spread disinformation, disenfranchise voters, and damage citizens' confidence in our democracy.

This challenging environment requires whole of government and whole of industry efforts to ensure a successful election by adjusting to COVID conditions, minimizing fraud, maximizing voter engagement, and protecting against external interference. Grant Thornton believes there are five key areas for states to focus on and leverage in order to uphold a successful election. The following sections are highlighted in this whitepaper:

Strategic Communications

Financial Management

Cybersecurity

Organizational Transformation

Fraud Risk

Voter confidence in the 2020 elections

No

Yes

0%   10%   20%   30%   40%   50%   60%   70%

All citizens who would like to vote will have access

Election will be conducted fairly and accuratley
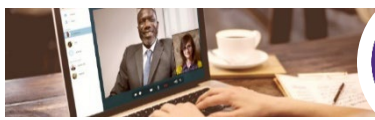
Strategic Communications

Threat/challenges

Disenfranchisement of eligible voters due to a lack of awareness, confusion, or malicious (misinformation) interference in the pre-election processes for registration and (likely) remote voting procedures.

Our recommendation

Manage communications and information flow with a deliberate focus on ensuring all eligible voters and election officials are provided timely updates to any changes to voting processes, with a particular emphasis on voter registration, poling place preventative health measures, and procedures for remote voting.

How we can support you

Grant Thornton can assist State and Local Governments during this challenging election season by designing a "Change Communications' strategy that is focused on informing voters and polling personnel of process changes, ensuring the distribution of a common and unified message, and designing communication campaigns to preempt and respond to misinformation which may harm the election process.

Change communications

Grant Thornton's focus is on enabling an inclusive communications approach which focuses on identifying and empowering "change champions" and "change influencers" who can:

- Plan and execute top-down strategic communication campaigns with Elections Boards and Secretaries of State
- Engage with non-partisan groups in order to amplify accurate information
- Connect key volunteer, community, and government staff involved in the election process—such as poll workers, election officials, and campaign staff

Our approach involves the analysis and understanding of stakeholders and key influencers, the establishment of platforms and dissemination of messages, and a method to evaluate the effectiveness of the communications. We have over 50 communications and change management experts able to assist in these efforts. The success of the 2020 election depends on voters trusting the election process and election outcome, which can be supported through deliberate, timely, and transparent communications efforts.

Grant Thornton has partnerships with several global and localized PR firms throughout the country that can support media relations, multi-media campaigns, and advertising.

Grant Thornton's Strategic Communications capabilities and solutions that can be used to help State governments manage election information through the most appropriate channel.

Core focus areas of our strategic communications solutions are listed below:

Planning and evaluation

Message design

Stakeholder relations

Brand management

Collateral

Digital

Media relations

Contact

Emily Oehler
Director
T 571.289.7234
E emily.oehler@us.gt.com

Financial Management

Threat/challenges

Election logistics and operations are degraded due to lack of timely funding which prevents elections officials from acquiring necessary supplies, paying personnel, and ensuring election infrastructure is fully capable. COVID-19 related health and safety concerns will likely strain existing voting resources, and unforecasted costs for logistics and personnel safety may require diversion of election funds away from other priorities.

Our recommendation

Election officials have the resources available via the HAVA 2020 funds and CARES Act grants in order to ensure a successful 2020 General Election by the timely and accurate allocation of funding from multiple sources. Grant Thornton recommends leveraging grants management to better position election officials for the 2020 election.
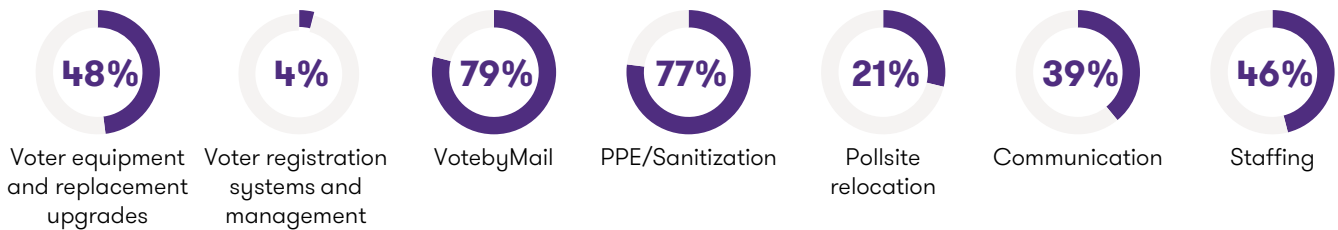
How we can support you

Grant Thornton conducted market research by analyzing trends of the proposed spending of federal funds received by each state. (See 2020 HAVA Funds Spending & CARES Act Grant Spending). We noted that states are using 2020 HAVA funds to support the procurement of Voting Equipment Replacement and Upgrades such as vote tabulators which will greatly assist with the increased volume of processing vote by mail ballots.

Additionally, CARES Act grants are largely being allocated toward addressing safety, as 77% of states are acquiring personal protective equipment (PPE) and developing sanitization practices at poll sites. Grant Thornton has extensive experience in helping clients during times of crisis including allocating, tracking, and reporting on recovery grants in times of natural disasters. The grant management service includes assessing subgrantees' needs and status, developing case management files, working directly with federal agencies and the subgrantee to assess damages and develop project worksheets, developing a compliance and monitoring plan for subgrantees, providing real time technical assistance and
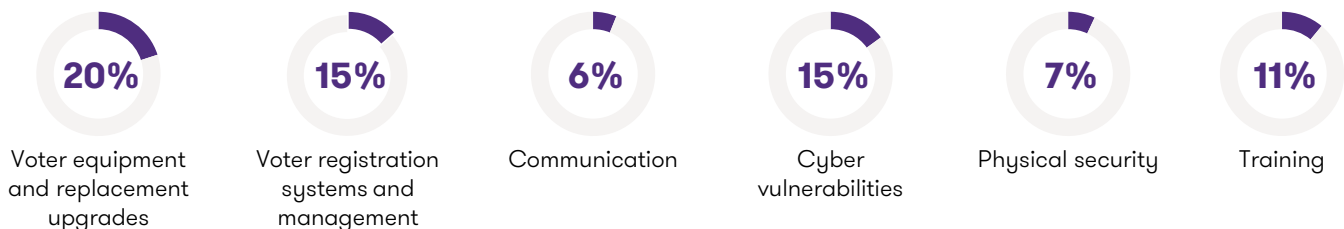
training to subgrantees, conducting site visits, processing funding requests and coordinating grant change requests and appeals.

Grant Thornton can provide the same financial and acquisition management advisory support to elections officials in order to ensure that they can quickly and accurately allocate resources, identify new funding streams, and properly manage the essential elements of the election infrastructure. Further, Grant Thornton can assist State and Local Governments with grants management tasks and the reporting requirements associated with receiving CARES Act funding.

CARES Act Grant Spending

| 48% | 4% | 79% | 77% | 21% | 39% | 46% |
| Voter equipment and replacement upgrades | Voter registration systems and management | VotebyMail | PPE/Sanitization | Pollsite relocation | Communication | Staffing |

2020 HAVA Funds Spending

| 20% | 15% | 6% | 15% | 7% | 11% |
| Voter equipment and replacement upgrades | Voter registration systems and management | Communication | Cyber vulnerabilities | Physical security | Training |

Contact

David Barth

Director
T 571 289 4234
E e.david.barth@us.gt.com

Cybersecurity

Threat/challenges

Malicious actors are expected to attempt to spread disinformation, disrupt the election process, or otherwise influence the outcome of the 2020 General Election. These actions could disenfranchise voters or cast doubt regarding the accuracy of election results. Additionally, there is the possibility that election systems may fail to operate properly, even absent malicious interference, due to the expected high volume of remote votes in some localities not previously accustomed to an influx of remote ballots.

Our recommendation

Every effort should be made to conduct cybersecurity risk assessments for digital election infrastructure, with a focus on inventorying systems and software, identifying vulnerabilities, minimizing unnecessary accesses or connections, and ensuring risk aware decisions are made in a timely manner. Where appropriate, Federal and State Government grants should be considered to help with any budget concerns, for instance some localities are leveraging HAVA 2020 funds for cybersecurity improvements.

How we can support you

Grant Thornton has significant expertise in evaluating the design and secure operation of elections infrastructure and our methodology is based on the Center for Internet Security (CIS) Handbook for Elections Infrastructure Security. Our security assessments go beyond just the voting booth, but holistically assess the end-to-end elections ecosystem including:

- Voter registration databases
- Pollbook management
- Election Management Systems
- Vote tabulation
- Vote capture devices
- Election results publishing

We also recommend reviewing materials provided by the Elections Infrastructure Information Sharing and Analysis Center (EI-ISAC), Elections Assistance Commission (EAC) and Cybersecurity Infrastructure Security Agency (CISA) in order to help guide security efforts.

To ensure systems used to manage voter rolls, ballot counting, and record keeping are secure and resilient against malicious interference or other disruptions, Grant Thornton can provide support to election system security design and assessments, leverage strategic threat intelligence partnerships to supplement threat analysis, and assist with IT infrastructure modernization that includes redundancy and increased capacity.

We have direct experience in conducting a first of it's kind state-wide Elections Security Risk Assessment which consisted of extensively analyzing gaps in technical, organizational, and physical security at over 60 County Boards of Elections. Grant Thornton provided the state with a detailed report of every counties' security posture, a trends report for the State Board of Elections to leverage when addressing vulnerability management in their budget, and facilitated the rollout of a web-based, self-assessment tool used to measure controls adoption and maturity at the county level.

There is an overwhelming amount of information available to help State and Local Governments prepare for a secure 2020 election season, our professionals can help apply that guidance and our extensive lessons learned to assist State and Local Governments in an efficient and timely manner.

Below summarizes some best practices to prepare for 2020:

Ensure election infrastructure is prepared for drastically different voting processes

Educate election personnel on cybersecurity threats and precautions

Engage with EAC, CISA, EI-ISAC and other agencies to ensure election preparations are following best practices

Implement enhanced cybersecurity measures like multi-factor authentication, SIEM solutions, and encryption across the election infrastructure

Communicate clearly and often with the voting public so that they are aware of security measures

Contact

Dave Simprini

Principal
T 703 373 8698
E dave.simprini@us.gt.com

Chris Ballister

Director
T 703 637 2690
E chris.ballister@us.gt.com

Organizational Transformation

Threat/challenges

For some localities not accustomed to large volumes of remote voters, the dramatic increase in volume for distribution and collection of ballots may be overwhelming. This situation may enable malicious actors to disrupt or degrade election operations, though it is more likely that the volume of materials may lead to systemic issues without any malicious threat present.

Our recommendation

Prepare for the changing landscape of the 2020 election by readying your supply chain. Voting this year will require a hybrid approach as states continue to adopt new vote by mail policies such as easing restrictions on vote by mail eligibility to allow for an expansion of remote voting. In contrast, in-person voting will require major adjustments including relocating poll sites, hiring additional poll site staff, and distributing PPE to ensure a safe voting experience. Grant Thornton prompts State and Local Election Officials to utilize workforce planning to ensure all eligible voters receive voting materials in a timely manner and submit their ballots without undue delay or disruption. Additionally, implementing a robust workforce plan to ensure enough staff are trained and available to assist at poll sites and process the large influx of vote by mail ballots.

How we can support you

Grant Thornton can help provide supply chain and program management support to election officials in order to minimize friction points in ballot distribution and collection, increase visibility on the status of the elections process, and provide voters with timely and accurate data about the status of their ballots and the election. Grant Thornton's approach includes the following steps:

- Conduct a Gap Analysis of the Supply Chain & Gather Current Workforce Data
- Create a Data Driven Workforce Plan
- Develop a Talent Pipeline

Where are you today... Create a clear picture of your current workforce by gathering workforce data across your entire organization, including contractor support and competencies

and where are you going... Define your organization's goals and objectives and align to evolving mission needs

get everyone on the same page... Crosswalk the future focused needs to the workforce realities of today focusing on the largest competency as well as numeric gaps

adapt to shifting workforce realities... Deliver data driven messages to proactively voice talent and management challenges. Strategic workforce planning will provide a flexible way to prioritize demands and triage based on mission needs

Grant Thornton can provide elections officials with data driven workforce supply and demand analysis, workforce modeling, gap analysis, and strategic human capital planning as solutions to creating a smoother elections cycle. Strategic workforce planning primarily focuses on identification and validation of an agency's human capital vision/mission, establishment of planning process, and development of an implementation plan that is tied to mission needs. With this understanding, Grant Thornton can tailor the workforce framework to meet the needs of the elections goals and objectives. Grant Thornton is poised to provide guidance related to election support, such as workforce planning and reskilling/upskilling, that may be necessary to address an increased demand for poll site staff. In response to COVID-19 and to ensure qualified elections staffed are recruited and properly trained, Grant Thornton can provide recommendations to the program in developing a talent pipeline to increase recruitment and retention of an appropriately skilled workforce. Grant Thornton has extensive knowledge on analyzing historical and current workforce trends to maintain a high-performing staff group which can help mitigate organizational challenges presented by COVID-19.

Contact

Eric Heffernan

Principal
T 703 637 2769
E eric.heffernan@us.gt.com

Fraud Risk

Threat/challenges

Nefarious or negligent actors may jeopardize a successful election through actions which introduce doubt into election results, disenfranchise voters, or otherwise harm the election process and trust in the outcome.

Our recommendation

Inclusion of fraud experts early in the voting process in order to ensure local processes can effectively and proactively identify fraudulent ballots, and subsequently support post-election fraud detection auditing in order to support the accurate and timely certification of election results.

Our expertise

Grant Thornton's Fraud Risk Management & Analytics (FRM&A) leads the industry in Fraud Risk Management. We can help State and Local Governments navigate the potential for increased fraud and risk through the design and implementation of tailored approach to fraud risk assessments, COVID-19 specific antifraud strategies, and analytics-driven solutions. Grant Thornton's Fraud Risk Assessment is tailored for the unique risk landscape that COVID-19 creates, focusing on quickly understanding and identifying fraud schemes, and proactively developing strategies to mitigate concerns.

Implement data matching techniques

Establish a feedback loop

Adopt behavioral science techniques

Identify fraud schemes & red flags

Establish a system of record

Designate an anti-fraud POC

Grant Thornton's Fraud Risk Assessment consists of three phases

Grant Thornton is leveraging the unique blend of FRM&A and cybersecurity, along with a cyber threat intelligence partnership with GroupSense, to provide tailored fraud analysis solutions focused on cyber crime and social engineering attacks.

Lastly, Grant Thornton created a fraud mitigation solution which is tailored for the unique risk landscape that COVID-19 creates, leveraging analytics to proactively identify potential instances of fraud, waste, and abuse (FWA) of stimulus funds.

Identify Fraud Risks

Evaluate key processes and controls

Develop and implement a mitigation roadmap

Contact

Paul Seckar
Principal
T 703 637 2626
E paul.seckar@us.gt.com

Taylor Larimore
Senior Manager
T 215 701 8866
E taylor.larimore@us.gt.com

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