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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Ms. Rebecca Vigil-Giron  
Secretary of State  
State of New Mexico  
Santa Fe, New Mexico

We have performed the procedures enumerated below, which were agreed to by the State of New Mexico, Secretary of State, solely to assist you in evaluating the following assertions related to the Secretary of State canvass summary of results of the 2004 State of New Mexico general election conducted on November 2, 2004.

The State of New Mexico, Secretary of State assertions relating to the state canvass summary of the results of the general election in 2004 are as follows:

1. The number of votes for each candidate on each county precinct canvass sheet agrees to the number of votes per the voting machine tapes and hand counted ballot tally sheets provided by the county.
2. The total number of voters listed on each county precinct canvass sheet agrees to the voting machine tapes and hand counted ballot tally sheets and the county clerk's certificate.
3. The total votes per candidate and total voters on each county precinct canvass sheet agrees to the totals per the county summary canvass sheet.
4. The number of votes for each contest and the total number of voters on each county precinct canvass sheet and county summary canvass sheet is added correctly to insure the total number of votes for all candidates by contest does not exceed total votes cast for each contest.
5. The total number of voters by county on the state summary canvass sheet agrees to the total number of voters on each county summary canvass sheet.
6. The total number of votes by county for each candidate on the state summary canvass sheet agrees to the total numbers of votes for each candidate on the county summary canvass sheet.
7. The number of votes for each candidate on the state summary canvass sheet is added correctly.

This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings were as follows:

We performed the procedures enumerated below to the Secretary of State canvass summary for the contests contained in the attached executive office proclamation. We randomly selected for testing, 10% of the precincts in all counties with 50 or less precincts, and 5% of the precincts in all counties with 51 or more precincts. In addition, we performed the procedures enumerated below to the absentee precincts and early vote precincts that corresponds to the randomly selected precincts.

For the named contests defined above, we have performed the following procedures for 1) each county precinct selected, 2) each county summary canvass sheet, and 3) the state summary canvass sheet.

1. We have agreed the number of votes for each candidate on each county precinct canvass sheet to the number of votes per the voting machine tapes and hand counted ballot tally sheets provided by the county. We noted 523 discrepancies.



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2. We have agreed the total number of voters listed on each county precinct canvass sheet to voting machine tapes and hand counted ballot tally sheets and the county clerk's certificate. We noted 14 discrepancies. However, for the Bernalillo County early and absentee vote, we could not verify the voter count because we had incomplete Clerk's Certificates supporting the voter count.
3. We have agreed the total votes per candidate and total voters on each county precinct canvass sheet to the totals per the county summary canvass sheet. There were no discrepancies noted.
4. We have agreed the number of votes for each contest and the total number of voters on each county precinct canvass sheet and county summary canvass sheet to insure that the total number of votes for all candidates by contest does not exceed total votes for each contest. We noted no discrepancies.
5. We have agreed the total number of voters by county on the state summary canvass sheet to the total number of voters on each county summary canvass sheet. We noted no discrepancies.
6. We have agreed the total number of votes by county for each candidate on the state summary canvass sheet to the total number of votes for each candidate on the county summary canvass sheet. We noted no discrepancies.
7. We have added the number of votes for each candidate on the state summary canvass sheet and agreed to the total listed. We noted no discrepancies.

The above discrepancies noted in items 1 and 2 above were corrected by State Bureau of Elections personnel during the course of our agreed-upon procedures examination.

Other matters noted:

1. Voting machine tapes were not provided by Bernalillo County for the absentee and early voting precincts. A computer generated precinct report was provided by the county and used in lieu of voting machine tapes. However, Section 1-12-40, NMSA 1978 Compilation, provides for the voting machine return sheet to be the official vote tally. The data presented for audit of the absentee precincts contained two hundred thirty-three (233) errors. The majority of these errors were the result of incorrect reports used by County Clerk's personnel to produce the vote count.

We recommend that the County Clerk insure that data is accurate prior to submission to the Bureau of Elections. Staff should be instructed as to the proper reports necessary to compile the accurate count.

2. The precinct data compiled by Doña Ana County and presented for audit contained two hundred and twenty-two (222) entry errors that required correction prior to the production of the statewide canvass. The precinct data was manually compiled on an electronic spreadsheet from machine tapes and hand tally sheets. The high number of errors required us to expand our scope to test approximately 95% of the precincts reported. The process we followed to verify the early voting votes for each candidate by precinct required the expenditure of approximately 100 man-hours.

We recommend that the County Clerk insure that data is accurate prior to submission to the Bureau of Elections. Electronic spreadsheets should incorporate check figures with the source documents to insure that the spreadsheet is accurate.

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We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the accompanying assertions defined above. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The report is intended solely for the use of the State of New Mexico, Secretary of State, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*Robert J. Rivera, CPA, PC*

Robert J. Rivera, CPA, PC  
Santa Fe, New Mexico  
November 22, 2004