

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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SENATE BILL 1087

Short Title: Post-Election Audits by State Auditor. (Public)

Sponsors: Senators Overcash, Daniel, and Hise (Primary Sponsors).

Referred to: Rules and Operations of the Senate

June 18, 2026

A BILL TO BE ENTITLED

AN ACT TO REQUIRE THE STATE AUDITOR TO AUDIT ELECTION PROCEDURES.

The General Assembly of North Carolina enacts:

SECTION 1. Article 5A of Chapter 147 of the General Statutes is amended by adding a new section to read:

"§ 147-64.6Q. Audit of general elections.

(a) After the certification of each general election, the Auditor shall select counties of the State in which to conduct post-election audits of election system and controls. The number of audits to be conducted and the selection of counties to be audited is at the discretion of the Auditor, but all county boards of elections must be audited within a reasonable time frame. No county audit under this section shall occur until after the election is certified pursuant to G.S. 163-182.15. Nothing in this section supersedes, overrides, or replaces any procedures in Article 15A of Chapter 163 of the General Statutes. No findings in audits under this section shall be used as grounds to challenge the final result of an election. Audits under this section are in addition to audits conducted under G.S. 163-182.12A.

(b) In conducting audits under this section, the Auditor may examine all of the following areas:

- (1) The accuracy of voter rolls and compliance with list maintenance requirements in State and federal law.
- (2) Procedures for testing voting equipment before counting ballots, including the ballots used for testing the equipment and the storage and maintenance of the equipment.
- (3) Records of ballots distributed, ballots voted, poll book records, and ballots tabulated.
- (4) Chain of custody and seal documentation.
- (5) Absentee ballots, absentee ballot applications, absentee ballot envelopes, registrar records regarding absentee ballots, and records created and used by the ballot board to ensure appropriate processing and counting of absentee ballots.
- (6) Provisional ballots, provisional ballot envelopes, and records regarding provisional ballots.
- (7) Compliance with all State and federal laws regarding contact with voters and voter assistance.
- (8) Any areas of concern regarding election accuracy, security, or credibility uncovered over the course of the audit.



1 (c) The State Board of Elections, each county board of elections, and the Division of
2 Motor Vehicles of the Department of Transportation shall provide ready access to materials,
3 equipment, personnel, or software necessary for audits under this section in accordance with
4 G.S. 147-64.7. Election officials may be present during portions of an audit under this section as
5 necessary to preserve chain of custody, when applicable.

6 (d) The Auditor shall produce periodic reports of the audits conducted under this section
7 and shall submit the reports to the Governor, Lieutenant Governor, Speaker of the House of
8 Representatives, President Pro Tempore of the Senate, State Board of Elections, Joint Legislative
9 Elections Oversight Committee, and Fiscal Research Division. The report shall include details of
10 which areas listed in subsection (b) of this section were examined and the Auditor's findings
11 related to those areas. Before submitting the report, the Auditor shall allow a local board of
12 elections for any county discussed in the report to review the report and provide comments to be
13 submitted along with it in accordance with G.S. 147-64.6(c)(13). The reports shall be
14 prominently located on the Office of the State Auditor's website with any appropriate
15 supplementary materials. The reports shall not violate any applicable confidentiality laws.

16 (e) If the Auditor receives or collects information during an audit under this section that
17 the Auditor believes may be evidence of a violation of State or federal law, the Auditor shall
18 refer this evidence in accordance with G.S. 147-64.6B.

19 (f) If an error, inefficiency, or vulnerability in a county's election system or controls is
20 uncovered in an audit under this section, the county board of elections shall submit a report to
21 the Auditor, the State Board of Elections, and the county board of commissioners outlining its
22 plan to fix the error, inefficiency, or vulnerability.

23 (g) The State Auditor, in collaboration with the State Board of Elections, shall develop
24 an audit manual that details the policies and procedures guiding audits under this section. This
25 manual will not have the force of law. The manual shall not be altered within the 90 days
26 preceding an election in which the manual is utilized to conduct an audit under this section."

27 **SECTION 2.** This act is effective when it becomes law.