

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2026

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BILL DRAFT 2026

(THIS IS A DRAFT AND NOT READY FOR INTRODUCTION)

Short Title: Procedural Election Audit by the Office of the Auditor (Public)

Sponsors:

Referred to:

April 21, 2026

A BILL TO BE ENTITLED

AN ACT TO PROVIDE FOR A BIENNIAL PERFORMANCE ELECTION AUDIT CONDUCTED  
BY THE OFFICE OF THE AUDITOR

The General Assembly of North Carolina enacts:

**SECTION 1.** Article 15A of Chapter 163 of the General Statutes is amended by adding  
the following new section to read:

**§ 163-182.12B. Election performance audit.**

“(a) In addition to audits performed by the State Board of Elections, the Office of State Auditor shall, beginning in 2026, conduct a comprehensive performance audit of the state's election system each even-numbered year. The performance audit shall include an examination of the following for elections held in each even-numbered year, including in the preceding odd-numbered year:

- (1) Procedures and practices to prepare for the elections.
- (2) Procedures, practices, and standards relating to:
  - (i) Voter registration.
  - (ii) Candidate filing and withdrawal.
  - (iii) The preparation, printing, distribution, handling, examining, counting, and all other handling of ballots.
  - (iv) The determination of election results.
  - (v) The entire election process, including the primary election, any second primary, and the general election.
- (3) All persons involved in the election process, including the State Board and each county board of elections.
- (4) Other items the State Auditor deems relevant to study, including implementation of the provisions of this act

(b) The performance audit shall include a survey to audit the work of the State Board and each county board of elections. Based on the results of the survey, the State Auditor shall conduct a more comprehensive audit of the jurisdictions or practices that, in the opinion of the State Auditor, present the highest risk.

(c) Notwithstanding any provision of law to the contrary, to conduct an audit described in subsection (c), the Office of the State Auditor has full authority to:

- (1) Fully access to closely observe, examine, and copy all records, documents, recordings, and other information the office determines to be useful in conducting the performance audit.
- (2) Fully access to closely observe, examine, and copy ballots, ballot container envelopes, vote tallies, county canvass records, and voter registration records.

- 1           (3) Fully access to closely observe and examine all facilities, storage areas, and  
2 equipment, and to closely observe, examine, or copy all materials that the  
3 Auditor's Office determines to be useful in conducting the performance audit.  
4           (4) Fully access to all State Board and county boards of elections staff, including  
5 full-time, part-time, and volunteer staff.  
6           (5) Fully access to closely observe, examine, and copy all records and information  
7 relating to election audits that are conducted by the State Board.  
8           (6) Attend any meeting of the State Board or county boards of elections, including  
9 closed meetings.  
10          (7) Closely observe and examine any work or other process of the State Board or  
11 county boards of elections.  
12          (d) All State Board and county boards of elections officials and staff shall fully assist, and  
13 cooperate with the Office of the State Auditor in conducting the performance audit and may not interfere  
14 with the performance of the audit. Election officials or staff shall be present when examining election  
15 returns and equipment to preserve the chain of custody.  
16          (e) When conducting the performance audit, the Office of the State Auditor shall maintain  
17 voters' right to a secret ballot.  
18          (f) The State Auditor shall submit a report of the results of the performance audit, along  
19 with recommended changes to both county boards of elections and State Board practices and state law,  
20 to the Executive Director of the State Board within 10 business days of the date the audit is completed.  
21 The Executive Director shall return the report to the State Auditor with replies to each recommendation  
22 within 5 business days of receiving the report. The State Auditor shall submit the report with the  
23 Executive Director's replies to the Joint Legislative Elections Oversight Committee and the Joint  
24 Legislative Oversight Committee on General Government within 5 business days of receiving the  
25 replies from the Executive Director.

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

NOTE: May need to amend sections so that auditors have access (such as during counting or to examine stored ballots).