

Scott Petersen
3716 S 193rd Street
Omaha, NE. 68130
(402) 850-3850

April 27, 2026

Mike Foley
Nebraska State Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

RE: Request for Audit Review – Election System Security Compliance, HAVA Funding, and System Integrity Controls

Dear Auditor Foley,

I am writing to formally request your office's review and potential audit of matters relating to Nebraska's compliance with federal election security requirements, the lawful receipt and use of federal election funding, and the integrity of election system software and infrastructure.

As part of this effort, I have submitted a comprehensive public records request to the Nebraska Secretary of State seeking documentation related to:

- Compliance with Section 6805 of the National Defense Authorization Act (NDAA), which requires laboratory-certified penetration testing of voting systems
- Compliance with requirements necessary to receive federal funds under the Help America Vote Act (HAVA)
- Software integrity, certification status, and verification controls for election systems used in Nebraska

The purpose of this request is to determine whether the State has met federally mandated security standards, maintained proper system integrity controls, and satisfied all conditions tied to federal election funding.

These issues raise several questions that fall squarely within the Auditor's jurisdiction, including:

- Whether federal funds were received or retained in compliance with applicable requirements

- Whether adequate internal controls exist to ensure the integrity and verification of election system software
- Whether required testing, certification, and documentation standards have been met
- Whether any material deficiencies, noncompliance, or control failures exist that warrant corrective action

Given the importance of public confidence in elections and the potential financial, legal, and operational implications of noncompliance, I respectfully request that your office:

1. Review the matters outlined in the attached complaint
2. Determine whether a formal audit, investigation, or compliance review is warranted
3. Consider issuing findings or recommendations to ensure transparency, accountability, and adherence to applicable law

I appreciate your office's commitment to accountability and fiscal oversight and stand ready to provide any additional information that may assist your review.

Respectfully,

A handwritten signature in black ink that reads "Scott L. Petersen". The signature is written in a cursive style with a long horizontal line extending to the right.

Scott Petersen

FORMAL REQUEST FOR AUDIT REVIEW AND INVESTIGATION

Complainant: Scott Petersen,
Candidate for Nebraska Secretary of State

I. INTRODUCTION

This complaint requests that the Nebraska State Auditor of Public Accounts review, audit, and/or investigate potential deficiencies in:

1. Compliance with federal election security requirements
2. Eligibility for and receipt of federal funding under the Help America Vote Act (HAVA)
3. Internal controls governing election system software integrity, certification, and verification

These matters raise questions concerning both **legal compliance** and **financial accountability**, including whether Nebraska has satisfied conditions required to receive and retain federal election-related funds.

II. BASIS FOR CONCERN

A. Federal Security Requirements – Section 6805 (NDAA)

Section 6805 of the National Defense Authorization Act (December 2025) requires implementation of laboratory-certified penetration testing for voting systems as part of certification and oversight processes.

Key concerns include:

- Whether Nebraska has conducted or implemented required penetration testing
- Whether testing was performed by qualified and certified laboratories
- Whether deficiencies identified in testing (if any) were properly remediated
- Whether documentation exists demonstrating compliance within the required timeframe

B. HAVA Funding Compliance and Eligibility

Nebraska has received and continues to rely on federal election funding administered through the U.S. Election Assistance Commission (EAC).

Key audit questions include:

- Whether Nebraska has met all conditions required to receive and retain HAVA-related funding
- Whether certifications submitted to the EAC accurately reflect compliance status
- Whether any known deficiencies, waivers, or exceptions exist
- Whether internal reviews, audits, or findings identified compliance gaps

C. Election System Software Integrity and Internal Controls

The integrity of election systems depends on robust controls governing software verification, certification, and configuration management.

Areas of concern include:

- Whether Nebraska maintains verifiable mechanisms (e.g., cryptographic hash validation, digital signatures) to ensure software integrity
- Whether installed software is consistently verified against certified baselines
- Whether proper controls exist for system updates, re-imaging, and configuration changes
- Whether audit logs, Cast Vote Records (CVRs), and system logs are properly retained and available for independent verification
- Whether any legacy or uncertified systems remain in use

D. Vendor and Infrastructure Dependencies

Election system operations may involve third-party vendors and infrastructure providers.

Key concerns include:

- The role of vendors in software installation, maintenance, and updates
- The use of external or cloud-based infrastructure
- Any remote access or connectivity that could impact system integrity or auditability

III. POTENTIAL AUDIT IMPLICATIONS

The issues outlined above raise potential concerns within the Auditor's jurisdiction, including:

- **Compliance Risk:** Failure to meet federal requirements tied to election security and funding
- **Financial Risk:** Improper receipt or retention of federal funds if compliance conditions were not met
- **Internal Control Deficiencies:** Weaknesses in software verification, system integrity, or auditability
- **Transparency Gaps:** Inability to independently verify election system integrity and results

IV. REQUEST FOR AUDITOR ACTION

I respectfully request that the Nebraska State Auditor:

1. Evaluate whether sufficient cause exists to initiate an audit, investigation, or compliance review
2. Examine whether Nebraska has met all requirements associated with federal election security mandates and HAVA funding
3. Assess the adequacy of internal controls governing election system integrity and verification
4. Identify any deficiencies, risks, or noncompliance issues
5. Issue findings, recommendations, or referrals as appropriate

V. SUPPORTING MATERIALS

This complaint is supported by:

- A formal public records request submitted to the Nebraska Secretary of State seeking documentation on these matters
- Anticipated responsive records (pending production)
- Publicly available information regarding election system standards, certification requirements, and federal funding conditions

Additional materials will be provided upon receipt or as requested.

VI. CONCLUSION

The integrity of Nebraska's election systems and the proper stewardship of federal funds are matters of significant public importance.

Independent review by the State Auditor would help ensure:

- Compliance with federal law
- Proper use of taxpayer funds
- Adequate internal controls
- Transparency and public confidence

I respectfully request your office's consideration of this matter.

Respectfully submitted,

A handwritten signature in black ink that reads "Scott L. Petersen". The signature is written in a cursive style with a long horizontal line extending to the right.

Scott Petersen