

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

**AGENCY MANUAL FOR CONDUCT OF A RECOUNT
FOR THE
STATE RECOUNT COMMISSION**

May 11, 2026

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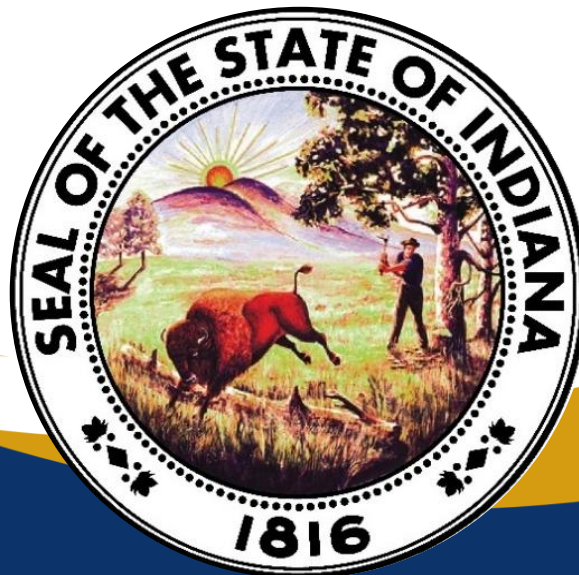


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INTRODUCTION

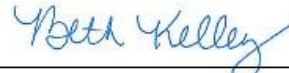
TO: Coordinators and Field Examiners:

Pursuant to IC 3-12-10-8, the State Board of Accounts (SBOA) "shall conduct any recount or other contest proceeding ordered by the State Recount Commission. . . ." This manual is designed to meet the needs of recounting federal, state, and legislative elections as required by law, and is subject to change. The Indiana State Board of Accounts intends this document to instruct Coordinators and Field Examiners in the internal agency procedures necessary to carry out our recount duties and responsibilities. For the convenience of our staff, we have enclosed, as an appendix, the guidelines adopted by the State Recount Commission, as well as relevant Indiana Code citations. As always, any questions or problems will be resolved by Coordinators or on-site supervisors acting through and on behalf of the State Examiner and the Deputy State Examiners who comprise the State Board of Accounts. This manual is not intended to be used by local officials for local election recounts.

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SBOA PROCEDURES FOR RECOUNT

RECOUNT PROCEDURE:

I. General Instructions

- A. Head the SBOA Precinct Tally Sheet (Form 1).
- B. Completely answer all the preliminary questions on the tally sheet.
- C. Proceed with the appropriate counting procedures.

II. Electronic Voting Systems

- A. Complete and count the signatures on the SBOA Poll List Signature Count (Form 5). That count should match the public counter reading plus absentee votes. Explain variance if possible before proceeding. Enter pertinent data on the SBOA Precinct Tally Sheet (Form 1).
- B. Count the paper votes (including absentee, provisional, and emergency) by hand, determine their validity, and enter the necessary information on the SBOA Tally Sheet (Form 3). Transfer the information to the SBOA Summary Tally Sheet (Form 2). Transfer final information to the SBOA Precinct Tally Sheet (Form 1).
- C. Submit any problems, questions, and discrepancies to the on-site SBOA Supervisor ("Supervisor"), his/her designee, or the Recount Director. Do not sign the SBOA Precinct Tally Sheet (Form 1) until all problems and discrepancies have been addressed.
- D. Submit all Forms to the Supervisor immediately upon completion of the precinct.
- E. Upon request, the Supervisor submits copies of Forms 1 through 6 and exhibits to the candidates.
- F. At the direction of the Recount Director and the Supervisor, absentee or system reviews may be performed separately by separate audit teams.
- G. At the direction of the Recount Director and the Supervisor, computer cartridges from electronic voting systems may be read through one or more electronic voting systems. Each individual electronic voting system will not be inspected unless specifically directed by the Recount Director and the Supervisor. For each voting system that is inspected, fill out the pertinent information on the Election Night Print Out Inspection Sheet (Form 4).

III. Ballots

- A. Count the signatures on the poll list, complete the SBOA Poll List Signature Count (Form 5), and enter the pertinent data on the SBOA Precinct Tally Sheet (Form 1).
- B. Examine all ballots set aside by the precinct election board as not counted and determine their validity.

RECOUNT PROCEDURE (Continued)

- C. Damaged or defective ballots are replaced prior to the count on election day. The duplicate ballots must be labeled "duplicate" and bear a serial number which is recorded on the damaged or defective ballot. Verify that the number of damaged or defective ballots equals the number of duplicates and that the serial numbers match.
- D. Examine for validity and manually count the damaged (if not duplicated) ballots and absentee ballots by hand. Enter the totals on SBOA Precinct Tally Sheet (Form 1).
- E. Examine each ballot to determine the validity and segregate as necessary.
- F. Upon request, count each ballot manually or tabulate electronically.
- G. Enter the totals on the SBOA Tally Sheet (Form 3) and transfer the information to SBOA Summary Tally Sheet (Form 2). Transfer final information to the SBOA Precinct Tally Sheet (Form 1).
- H. Check the totals against those certified to the clerk of the circuit court.
- I. Submit all problems, questions, and discrepancies to the Supervisor and the Recount Director. Do not sign the SBOA Precinct Tally Sheet (Form 1) until all problems have been addressed.
- J. Submit all Forms to the Supervisor immediately upon completion of the precinct.
- K. Upon request, the Supervisor submits copies of Forms 1 through 6 and exhibits to the candidates.

IV. Working Papers

- A. One member of the audit team shall physically handle all ballot materials. The other member shall record the necessary information in the workpapers, which must be kept by the audit team.
- B. The following workpapers must be kept by the audit team:
 - 1. SBOA Precinct Tally Sheet (Form 1)
 - 2. SBOA Summary Tally Sheet (Form 2)
 - 3. SBOA Tally Sheet (Form 3A/B)
 - 4. SBOA Election Night Printout Inspection Sheet (Form 4)
 - 5. SBOA Poll List Signature Count (Form 5)
 - 6. SBOA Exhibit List (Form 6)
 - 7. Any other workpapers considered necessary by the Supervisor or the Recount Director

PROCEDURES FOR INDIVIDUAL INSPECTION OF BALLOTS

In accordance with the SBOA procedures for recount, validity rules, and other procedures in this manual, physically inspect the ballots as follows:

1. Hold the ballot up and declare the candidate for whom the ballot is counted in each affected race.
2. Review the validity rules and declare whether the ballot is valid or invalid.
3. After allowing the candidate watchers the opportunity to view the ballot and dispute the ballot, place the ballot on the proper stack on the table.
4. For each disputed ballot:
 - a) Stamp the ballot with the exhibit stamp in a location that does not interfere with the ability to read the ballot.
 - b) Complete the information requested on the exhibit stamp.
 - c) Add the exhibit information to the SBOA Exhibit List (Form 6).
 - d) Scan or copy the disputed materials to be attached to Forms 1 through 6.

BASIC RULES

BALLOTS AND EMERGENCY BALLOTS (NOT ABSENTEES)

Remember PIC - OM

P - Precinct Designation

I - Initials of Poll Clerks

C - Checkmark verification

O - Overvotes in Affected Race

M - Marks on the Ballot
(for identification purposes)

BASIC RULES

ABSENTEE BALLOTS AND PROVISIONAL BALLOTS

Remember PICS - OM

- P - Precinct Designation
- I - Initials of Board Members or Authorized Representatives
- C - Checkmark verification
- S - Seal and Signature of Clerk
- O - Overvotes in Affected Race
- M - Marks on the Ballot (for identification purposes)

CROSSVOTES AND OVERVOTES

IC 3-12-1-7

1. Straight ticket marked and ballot marked for relevant candidate of same party - count as vote for the candidate.
2. Single straight ticket marked and ballot marked for relevant candidate of opposite party - count as vote for opposite party candidate with ballot marked (Ignore straight party mark).
3. Straight ticket marked and ballot marked for irrelevant race - count as vote for relevant candidate as dictated by straight vote.
4. Multiple straight ticket marked for more than one political party results in an invalid ballot.
5. Ballot marked for more than one candidate in the same race - count as a no vote for that race.

TABLE LAYOUT

After calling, the ballots are placed on the table in the following stacks:

SECTION A - UNDISPUTED VALID BALLOTS

Stack 1 Candidate 1

Stack 2 Candidate 2

Stack 3 Candidate 3

SECTION B - UNDISPUTED INVALID BALLOTS

Stack 1 Candidate 1

Stack 2 Candidate 2

Stack 3 Candidate 3

SECTION C - DISPUTED VALID BALLOTS

Stack 1 Candidate 1

Stack 2 Candidate 2

Stack 3 Candidate 3

SECTION D - DISPUTED INVALID BALLOTS

Stack 1 Candidate 1

Stack 2 Candidate 2

Stack 3 Candidate 3

SECTION E - WRITE IN BALLOTS

SECTION F - NO VOTES

PRECINCT TALLY SHEET

District _____ Candidate 1 (C1) _____
County _____ Candidate 2 (C2) _____
Precinct _____ Candidate 3 (C3) _____

I. County Precinct Tally Certificate (tally after election day, requested by precinct and in grand total)

1. Number of absentee ballot votes cast in the affected race as recorded on the precinct certificate:

C1 _____ + C2 _____ + C3 _____ + WI* _____ = Total _____

2. Number of provisional ballot votes cast in the affected race as recorded on the precinct certificate:

C1 _____ + C2 _____ + C3 _____ + WI _____ = Total _____

3. Number of early votes*** cast in the affected race as recorded on the precinct certificate:

C1 _____ + C2 _____ + C3 _____ + WI _____ = Total _____

4. Number of emergency ballot votes cast in the affected race as recorded on the precinct certificate:

C1 _____ + C2 _____ + C3 _____ + WI _____ = Total _____

5. Number of electronic ballot votes cast in the affected race as recorded on the precinct certificate:

C1 _____ + C2 _____ + C3 _____ + WI _____ = Total _____

6. Number of optical scan ballot votes in the affected race as recorded on the precinct certificate:

C1 _____ + C2 _____ + C3 _____ + WI _____ = Total _____

7. Number of paper ballot votes cast in the affected race as recorded on the precinct certificate:

C1 _____ + C2 _____ + C3 _____ + WI _____ = Total _____

8. Total number of all votes cast (absentee, provisional, early vote, emergency, electronic, optical scan, and paper) in the affected race as recorded on the precinct certificate:

C1 _____ + C2 _____ + C3 _____ + WI _____ = Total _____

9. Total number of all ballots cast (all votes cast plus under votes) in the affected race as recorded on the precinct certificate:

C1 _____ + C2 _____ C3 _____ + NVC _____ = Total _____

* WI = write ins

** NVC = no votes cast

*** Early votes are votes cast at satellite offices in a county where voters may cast absentee ballots before an absentee voter board (IC 3-11-10-26.3). Non-paper ballots.

II. Absentee Voters

10. Number of absentee voter applications: _____

11. Number of absentee voter affidavits: _____

12. Number of absentee votes delivered to the precinct: _____

13. Number of absentee voters listed on poll list (from Form 5): _____

Does this figure agree with I(1) above (yes/no)? _____

14. If no, explain variance if known: _____

III. Provisional Votes

15. Number of provisional votes cast in precinct: _____

16. Number of provisional votes determined valid by county election board: _____

17. Number of valid provisional votes rejected due to over vote in this race, lack of initial, and distinguishing marks, etc.: _____

18. Does number of valid provisional votes, minus rejected votes, agree with I(2) above (yes/no)? ____

19. If no, explain variance if known: _____

IV. Reconciliation

20. Absentee Votes (Total Number of absentee voters)

per Official Precinct Certificate (from I(1)) _____

per the SBOA Poll List Signature Count (from Form 5) _____

per SBOA Summary Tally Sheet (from Form 2) _____

Variance _____

Explain variance if known: _____

21. Provisional Votes

per the County Election Board (CEB) _____

per SBOA Summary Tally Sheet (from Form 2) _____

Variance _____

Explain variance if known: _____

22. Early Votes

per Official Precinct Certificate (from I(3)) _____

per the SBOA Poll List Signature Count (from Form 5) _____

per the Public Counter or Cartridge Printout (per Precinct Tally) _____

Variance _____

Explain variance if known: _____

23. Emergency Votes

per the Official Precinct Certificate (from I(4)) _____

per SBOA Summary Tally Sheet (from Form 2) _____

Variance _____

Explain variance if known: _____

24. Electronic Votes (Total Number of "in person" voters-on election day)

per the Official Precinct Certificate (from I(5)) _____

per the SBOA Poll List Signature Count (from Form 5) _____

per the Public Counter or Cartridge Printout (per Precinct Tally) _____

Variance _____

Explain variance if known: _____

25. Optical Scan Votes

per the Official Precinct Certificate (from I(6)) _____

per the SBOA Poll List Signature Count (from Form 5) _____

per the Public Counter or Cartridge Printout (per Precinct Tally) _____

Variance _____

Explain variance if known: _____

26. Paper Votes

per Official Precinct Certificate (from I(7)) _____

per SBOA Summary Tally Sheet (from Form 2) _____

Variance _____

Explain variance if known: _____

27. Total Vote Count in affected race

	C1	C2	C3	WI	NVC	Total
per Official Precinct Certificate (from I(9))	_____	_____	_____	_____	_____	_____
per SBOA Summary Tally Sheet (from Form 2)	_____	_____	_____	_____	_____	_____

V. Disputes:

28. Have any votes been disputed in this precinct (yes/no)? _____

29. Exhibits should be identified by number and listed separately on Exhibit List, Form 6.

30. Has the entire precinct been disputed per IC 3-12-11-17.7 (yes/no)? _____

A. Disputed by: _____

B. Reasons stated by candidate or representative for dispute, if any:

31. Other Comments: _____

32. Names of Observers: _____

33. Note to SBOA Field Examiners: notify observers this is the last opportunity to dispute a ballot

Field Examiner _____ Date: _____

Field Examiner _____ Date: _____

SBOA Supervisor _____ Date: _____

Confirmation:

1. Summary Tally Sheet Form 2: _____
2. Tally Sheet(s) Form 3: _____
Number of Forms 3: _____
3. Totals From Tally Sheet (Form 3) transferred to Summary Sheet (Form 2): _____

VOTE CENTER SUMMARY SHEET

District _____ Candidate 1 (C1) _____
County _____ Candidate 2 (C2) _____
Precinct _____ Candidate 3 (C3) _____
Box ID Number _____ Sealed (Yes or No)

I. Comparison of Electronic Information

- a. Voters Signed into District Precincts (Electronic Poll Book) _____
- b. Votes from County Tabulation Software
 - i. C1) _____
 - ii. C2) _____
 - iii. C3) _____
 - iv. Total: _____
- c. Was a manual count of the signatures waived (yes/no)? _____
- d. Was a manual count of the votes requested (yes/no)? _____

II. Totals Comparisons

- a. Certified Election Night Results
 - i. C1) _____
 - ii. C2) _____
 - iii. C3) _____
 - iv. Total: _____
- b. SBOA Tally of Votes:
 - i. C1) _____
 - ii. C2) _____
 - iii. C3) _____
 - iv. Total: _____

* WI = write ins

** NVC = no votes cast

*** Early votes are votes cast at satellite offices in a county where voters may cast absentee ballots before an absentee voter board (IC 3-11-10-26.3). Non-paper ballots.

- c. Variance (if any) _____
 - i. Explain (if known) _____

III. Disputes

- a. Have any votes been disputed in this Vote Center (yes/no)? _____
- b. If yes, attach Exhibit List

IV. Precinct Information:

- a. Attach Precinct Summary Pages
- b. Listing of Precincts

Note to SBOA Field Examiners: notify observers this is the last opportunity to dispute a ballot.

Field Examiner _____ Date: _____

Field Examiner _____ Date: _____

SBOA Supervisor _____ Date: _____

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Summary Tally Sheet

All Paper Ballots
 (Absentee, Provisional, Early
 Emergency, Optical Scan, or Paper)
 (2)

Electronic
 (1)

Totals
 [(1) + (2)]

Electronic (1)						All Paper Ballots (2)					Totals [(1) + (2)]				
SBOA Vote Tally	C1	C2	C3	Write In	No Vote	C1	C2	C3	Write In	No Vote	C1	C2	C3	Write In	No Vote
A. Valid Ballots						Valid									
Electronic	_____	_____	_____	_____	_____	Absentee	_____	_____	_____	_____					
						Provisional	_____	_____	_____	_____					
						Early	_____	_____	_____	_____					
						Emergency	_____	_____	_____	_____					
						Optical Scan	_____	_____	_____	_____					
						Paper	_____	_____	_____	_____					
Total Valid Ballots	=====	=====	=====	=====	=====	Total	=====	=====	=====	=====	Total	=====	=====	=====	=====
B. Invalid Ballots						Invalid									
Electronic	_____	_____	_____	_____	_____	Absentee	_____	_____	_____	_____					
						Provisional	_____	_____	_____	_____					
						Early	_____	_____	_____	_____					
						Emergency	_____	_____	_____	_____					
						Optical Scan	_____	_____	_____	_____					
						Paper	_____	_____	_____	_____					
Total Invalid Ballots	=====	=====	=====	=====	=====	Total	=====	=====	=====	=====	Total	=====	=====	=====	=====
C. Disputed Ballots						Disputed									
Valid: Electronic	_____	_____	_____	_____	_____	Valid: Absentee	_____	_____	_____	_____					
						Provisional	_____	_____	_____	_____					
						Early	_____	_____	_____	_____					
						Emergency	_____	_____	_____	_____					
						Optical Scan	_____	_____	_____	_____					
						Paper	_____	_____	_____	_____					
Invalid: Electronic	_____	_____	_____	_____	_____	Invalid: Absentee	_____	_____	_____	_____					
						Provisional	_____	_____	_____	_____					
						Early	_____	_____	_____	_____					
						Emergency	_____	_____	_____	_____					
						Optical Scan	_____	_____	_____	_____					
						Paper	_____	_____	_____	_____					
Total Disputed Ballots	=====	=====	=====	=====	=====	Total	=====	=====	=====	=====	Total	=====	=====	=====	=====
											Total Disputed				
											=====				

Paper Ballot Tally Sheet For Absentee, Provisional, Early, Emergency, Optical Scan, and Paper Ballots

District _____
 County _____
 Precinct _____

Candidate 1 (C1) _____
 Candidate 2 (C2) _____
 Candidate 3 (C3) _____

SBOA DETERMINATION												
VALID BALLOTS						INVALID BALLOTS						
	Absentee	Provisional	Early	Emergency	Optical Scan	Paper	Absentee	Provisional	Early	Emergency	Optical Scan	Paper
C1												
C2												
C3												
Write In												
No Votes												

Paper Ballot Tally Sheet For Absentee, Provisional, Early, Emergency, Optical Scan, and Paper Ballots

District _____

Candidate 1 (C1) _____

County _____

Candidate 2 (C2) _____

Precinct _____

Candidate 3 (C3) _____

DISPUTED BY CANDIDATE REPRESENTATIVES												
DISPUTED VALID						DISPUTED INVALID						
	Absentee	Provisional	Early	Emergency	Optical Scan	Paper	Absentee	Provisional	Early	Emergency	Optical Scan	Paper
C1												
C2												
C3												
Write In												
No Votes												

ELECTION NIGHT PRINTOUT INSPECTION SHEET

District _____ Candidate 1 (C1) _____

County _____ Candidate 2 (C2) _____

Vote Center _____ Candidate 3 (C3) _____

Machine Number _____

Seal Number _____

1. Was the machine sealed after use (yes/no)? _____
2. Was election night printout in a sealed container (yes/no)? _____
3. Did the printout show that the machine was programmed so that no over voting could occur in the affected race (yes/no)? _____
4. Was the machine tested to ensure votes were recorded correctly (yes/no)? _____
5. Were the vote tallies for each candidate equal to zero at the opening of the polls (yes/no)? _____
6. Total voters: _____
7. Total votes cast in affected race:

Candidate	Totals
Candidate 1	
Candidate 2	
Candidate 3	
Undervotes/No Vote Cast	

8. Does the printout reconcile to the cartridge reading for the affected race (yes/no)? _____

NOTE: attach machine tape on back of this page

APPENDIX A

INDIANA STATE RECOUNT COMMISSION
GUIDELINES FOR CONDUCT OF AN
ELECTION RECOUNT AND CONTEST

APPENDIX B
INDIANA CODE CITATIONS