



New York's 2020 General Election: A STUDY IN DEFICITS

Report Produced by New York Citizens Audit

New York Citizens Audit is a citizen's group organized for the purpose of performing an open-source audit of the 2020 General Election in New York. The following report focuses on the three basic tenets of an election:

- 1 ▶ **Voter rolls must be accurate,**
- 2 ▶ **Votes counted must be from qualified electors,**
- 3 ▶ **The number of votes must equal the number of voters.**

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VOTER ROLLS MUST BE ACCURATE

Researchers from New York Citizens Audit (NYCA) examined voter rolls provided by the New York Board of Elections (NYSBOE), as well as voter rolls provided by the county BOEs (where these were granted), pursuant to freedom of information law (FOIL) requests. New York State election law provides clear guidance regarding the qualifications for a person to register to vote:

Election (ELN) CHAPTER 17, ARTICLE 5

§ 5-102. Qualifications of voters; age and residence.

1. No person shall be qualified to register for and vote at any election unless he is a citizen of the United States and is or will be, on the day of such election, eighteen years of age or over, and a resident of this state and of the county, city or village for a minimum of thirty days next preceding such election.

§5-204. Local registration; General Provisions for the Conduct of.

3. b. If the applicant's name does not appear on the list of registered voters and if the applicant is not challenged, and he is found by the inspectors of election to be otherwise qualified, they shall complete his registration as provided herein.
- c. If the person's name appears on the list of registered voters and he is residing at the same address as set forth therein, his registration shall be refused as unnecessary.

Additionally, New York State election law makes clear what elements comprise a complete registration record:

§ 5-500. Registration records; form and content.

4. The central file registration records and the face of the registration poll records shall contain a space for the voter's signature, preceded by the words, "The foregoing statements are true", and followed by the signature of the two members of the board of inspectors or central registration board by whom the voter is registered. In addition, there shall be spaces for the following entries, all of which shall precede the space for the voter's signature:
 - a. Serial number assigned to voter and county of registration;
 - b. The voter's surname, given name and initials of other names;
 - c. The date of registration;
 - d. The residence address at which the voter claims to reside and post office address, if not the same; and the number or designation of the room, apartment, or floor occupied by the voter if he or she does not claim the entire building as his or her residence;
 - e. The assembly district or ward and the election district in which such residence address is located;
 - f. The length of the voter's residence in the county or city calculated to the time of the next general election;
 - g. Whether the voter has previously voted or registered to vote and, if so, the approximate year in which he last voted or registered and his name and address at the time;
 - h. His date of birth;
 - i. A space for the applicant to indicate whether or not he is a citizen of the United States;
 - j. The gender of the voter (optional);
 - k. The telephone number of the applicant (optional);
 - l. Whether the voter was challenged;
 - m. A space for the applicant to indicate his choice of party enrollment, with a clear alternative provided for the applicant to decline to affiliate with any party.
 - n. On the face of each registration record there also shall be spaces appropriately entitled, for entering information about the cancellation of registration, the date of such cancellation and the reason therefor, and the signature of the two members or employees of the board, representing different political parties by whom the cancellation was recorded;
 - p. A space for pre-registering applicants to respond to the following question: "Are you at least 16 years of age and understand that you must be 18 years of age on or before election day to vote, and that until you will be eighteen years of age at the time of such election your registration will be marked 'pending' and you will be unable to cast a ballot in any election?"

IRREGULAR REGISTRATION

Despite the simple delineation under New York election law of voter qualifications, and the elements of a complete registration record including those that are considered “optional”, NYCA researchers found the following irregular registrations in the NYSBOE voter rolls (registrations identified as “suspicious”, “probably illegal”, “ineligible”, or “invalid” are collectively described as “irregular” in this document):

Clones*	2,427,827 SBOEID numbers attached to 1,170,790 individuals regardless of current registration status. Of those, 1,374,953 were registered for the 2020 GE. Of those registered for 2020, there are 1,066,066 distinct individuals. This means there are a minimum of 1,257,037 excess SBOEID numbers regardless of registration status, and a minimum of 308,887 excess registrations for the 2020 GE.***
Double name registrants	2,340
Blank address registrants	51,150
Age discrepant registrants**	19,712
Registration after 2020GE cutoff date, yet voted	27,639
Last vote date prior to age 12	27
Purged with no purge date listed	1,488,251
Purged before age 12	2
Purged before last voted date	126
Purged before registered	1,021
Registered after last voted date	70,429
Registered before age 12	4,724

No total provided due to possible overlap between irregular registration categories.

* Duplicate name and date of birth, but each assigned a unique state board of elections ID number; can carry multiple votes.

** Under age voter, or older than the oldest person known to be alive in the US.

*** It is possible that 2 or more individuals share the same name and DOB, but NYCA has no means of knowing if this actually occurred and if so, how often.

► Registrations made on federal holidays

NYCA identified:

- **1,106,646** registrations in the voter rolls made on federal holidays, for which there is no known explanation.
- **640,792** of these were registered for the 2020 general election, and
- **365,737** of these voted in the 2020 election.

New Year's Day is a federal holiday. All non-essential government offices are closed on this day. Should it fall on a weekend, when offices are closed anyway, the holiday is observed on the following Monday. Regardless, the NYSBOE voter rolls record **987,490** January 1st registrations across various years, from before the year 1900 through 2021. There are **202,573** January 1st registrations in Kings County. Other New York City counties come close, as shown below. Most New York counties have fewer than 10 registrations on this date, such as Chenango, which has 1. These registration dates suggest any one or a combination of the following possibilities:

1. **County BOE offices were open on this federal holiday, conducting business,**
2. **The entries are falsified, the result of maladministration,**
3. **The entries are falsified, the result of nefarious conduct.**

An accurate registration date is material to determining a voter's eligibility to vote in any given election. A false date makes it impossible to determine if the voter was eligible to vote during any election for which a vote was recorded.

COUNTY	JANUARY 1ST REGISTRATIONS
Bronx	116,396
Kings	202,523
New York	182,739
Queens	200,701
Richmond	59,692
TOTAL	762,051

► National Change of Address and Non-Citizens

Categories of known irregular registration that are not accounted for, as of publication, include individuals labeled in the national change of address (NCOA) database as having moved, and registrations assigned to non-citizens. NYCA is not able to access citizenship records. Recent coverage in the *New York Post* indicates this is a category that should be investigated, however. 63-year-old Abdul Rahman Kargbo, a non-resident green card holder, claims he never registered to vote. Yet he has a voter registration record and, according to the NYSBOE, has voted multiple times over 13 years (<https://nypost.com/2022/09/17/manhattan-immigrant-was-voting-illegally-for-13-years-boe/>). In the article, a NYCBOE whistleblower asserts there "could be thousands" of illegal voters currently registered and voting.

► State and County voter roll agreement

NYCA researchers correlated registered voters between state and county voter rolls. This analysis was limited to 7 counties, as the other 55 counties refused to provide lawfully requested data. Correlation was deemed impossible upon discovery of the following discrepancies:

Total registrations from State exceed registrations from County by...	
New York City	781,633
Erie	456,247
Nassau	661,850
TOTAL	1,899,730

This significant problem appears impossible under NY election law:

§ 5-614. Statewide voter registration list.

- The official statewide voter registration list shall be created by combining the existing voter registration list maintained by each local board of elections into a single integrated list.
- Adding, changing, canceling or removing voter registration records shall be conducted only by local boards of elections as provided by this chapter.

► Over-registration

Further confounding reasonable accuracy of the NY voter rolls was the revelation that six New York state counties had in excess of 100% voter registration during the 2020 general election, as compared with their official state reported population by age, and 51 additional counties had over-registration in certain age categories, resulting in a minimum of **625,359 excess registrations**:

County	Registered voters	% Voter registration ages 18-100	Highest registration rate by age
Allegany	27,588	100.34	146.62% age 30
Erie	1,074,115	145.48	3475.05% age 100
Hamilton	4,677	120.52	444.28% age 97
Nassau	1,641,368	155.81	3076.40% age 100
Westchester	1,034,715	140.27	1948.08% age 100
Wyoming	38,285	125.01	2101.37% age 100
Bronx	868,532	79.05	386.03% age 100
Kings	1,728,983	85.79	537.44% age 100
New York (Manhattan)	1,248,481	88.83	427.90% age 100
Queens	1,369,101	74.80	226.56% age 100
Richmond	345,990	90.81	348.70% age 100
Suffolk	1,116,934	93.81	104.38% age 31
Columbia	49,665	98.59	120.99% age 32
Rockland	219,206	91.53	109.56% age 30

SUMMARY

It is impossible to describe voter rolls which contain irregular registrations in the millions as “reasonably accurate.” Irregular registrations are present in state and county voter rolls. These registrations do not represent unique eligible voters. There are no innocent explanations known to NYCA that can adequately explain them. NYSBOE and county BOE voter rolls appear to be in significant violation of the Help America Vote Act of 2002:

H. R. 3295, TITLE III, Subtitle A—Requirements

SEC. 303. COMPUTERIZED STATEWIDE VOTER REGISTRATION LIST REQUIREMENTS.

- (a) COMPUTERIZED STATEWIDE VOTER REGISTRATION LIST REQUIREMENTS.—
 - (4) MINIMUM STANDARD FOR ACCURACY OF STATE VOTER REGISTRATION RECORDS.—

The State election system shall include provisions to ensure that voter registration records in the State are accurate and are updated regularly, including the following:

 - (A) A system of file maintenance that makes a reasonable effort to remove registrants who are ineligible to vote from the official list of eligible voters.

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VOTES COUNTED MUST BE FROM QUALIFIED ELECTORS

IRREGULAR REGISTRANTS THAT “VOTED”

Using NYSBOE voter rolls provided on October 21, 2021, “the official statewide voter registration list” according to § 5-614, NYCA counted the following votes assigned to irregular registrations in the general election of November 3, 2020:

Clones*	<p>2,427,827 SBOEID numbers attached to 1,170,790 individuals regardless of current registration status.</p> <p>Of those, 696,122 voted in the 2020 GE.</p> <p>Of those who voted in 2020, there are 693,501 distinct individuals.</p> <p>This means there are a minimum of 2,621 votes for the 2020 GE, associated with cloned records, that are both irregular <i>and</i> excess; more than one vote per irregular registrant.**</p>
Double name registrants	1,049
Blank address registrants	27,496
Age discrepant registrants	1,301
Registration after 2020 GE cutoff date, yet voted	27,639
Last voted date prior to age 12	2
Purged with no purge date listed	30,004
Purged before age 12	8
Purged before last voted date	1,282
Purged before registered	12
Registered after last voted date	4,070
Registered before age 12	2,255
Registered on federal holiday	365,737

No total provided due to overlapping irregularities in some records.

* It is possible that 2 or more individuals share the same name and DOB but NYCA has no means of knowing if this actually occurred and if so, how often.

** This number may be artificially low due to deleted votes from state records known to be present in county records.

► **Name and address are curable at polling sites**

According to § 8-302 of NYS election law, some of these defects could have been cured at the polling site. These include an address update or name change. In order to accept an address update, the following procedure must be implemented:

- 3. (b) A person who claims to have moved to a new address within the election district in which he or she is registered to vote shall be permitted to vote in the same manner as other voters unless challenged on other grounds. The inspectors shall enter the names and new addresses of all such persons in either the first section of the challenge report or in the place provided in the computer generated registration list and shall also enter the new address next to such person’s address on such computer generated registration list. When the registration poll records of persons who have voted from new addresses within the same election district are returned to the board of elections, such board shall change the addresses on the face of such registration poll records without completely obliterating the old addresses and shall enter such new addresses and the new addresses for any such persons whose names were in computer generated registration lists into its computer records for such persons.

In order to accept a name change update, the following procedure must be implemented:

- (c) A person who claims a changed name shall be permitted to vote in the same manner as other voters unless challenged on other grounds. The inspectors shall either enter the names of all such persons in the first section of the challenge report or in the place provided in the computer generated registration list, in the form in which they are registered, followed in parentheses by the name as changed or enter the name as changed next to such voter’s name on the computer generated registration list. The voter shall sign first on the registration poll record or in the computer generated registration list, the name under which the voter is registered and, immediately above it, the new name, provided that in such registration list, the new name may be signed in the place provided. If a voter has signed a new name in a computer generated registration list, such board shall enter such voter’s new name and new signature in such voter’s computer record.

In either case, there is no explanation for the continued irregularities 352 days after the election was administered (as well as the June 22, 2021 primary), when NYCA received the NYSBOE voter rolls. Clearly, there was no cure for these irregularities.

► **Affidavit Ballots**

Similarly, there are cures that can be effected at the polling site with an affidavit ballot. One example is a blank address. NYCA requested the list of affidavit ballots from each county BOE, along with the reason for its use. One example of how affidavit ballots do not provide an adequate explanation for the irregular votes comes from Steuben County:

Steuben County Affidavit Ballots	
Number of active no address registrants	313
Number of no address registrants who voted in 2020 GE according to NYSBOE	204
Number of affidavits provided by the County BOE with a reason of blank address	7
Discrepancy	197

There are simply not enough affidavit ballots from the 2020 general election to cure the irregular votes.

► **Purged registrant cures**

No procedure is given under the law to allow a purged registrant to vote.

2. VOTES COUNTED MUST BE FROM QUALIFIED ELECTORS Irregular Registrants that "Voted"

► The outcome of many races is affected by 740,396 irregular votes

NYCA analyzed the impact of these irregular votes on election outcomes by district, including Congressional district, NYS Senate district, and NYS assembly district. Here is the result by Congressional district:

District	Votes cast	Victory Margin	Irregular votes	+Missing Votes *	Certifiable**
CD1	391,007	36,421	36,236		N
CD2	358,019	29,162	32,179		N
CD3	392,915	46,624	47,090		N
CD4	381,202	43,850	48,548		N
CD5	259,225	229,125	18,469	+14,398 = 32,867	Y
CD6	230,804	85,896	13,859	+12,671 = 26,530	Y
CD7	219,735	59,068	15,130	+9,591 = 24,721	Y
CD8	268,331	192,926	16,477	+14,357 = 30,834	Y
CD9	269,181	183,194	15,534	+12,756 = 28,290	Y
CD10	270,574	142,657	19,284	+10,496 = 29,780	Y
CD11	250,064	26,098	11,413	+47,620 = 59,033	N
CD12	317,492	214,926	26,533	+7,282 = 33,815	Y
CD13	236,290	212,012	17,082	+21,817 = 38,899	Y
CD14	206,947	94,221	13,348	+12,739 = 26,087	Y
CD15	173,450	148,312	11,524	+22,781 = 34,305	Y
CD16	305,800	177,420	37,671	+6,481 = 44,152	Y
CD17	360,473	71,425	38,504		N
CD18	359,317	45,456	39,579		N
CD19	370,139	40,805	42,714		N
CD20	368,641	80,232	35,108		Y
CD21	325,007	65,384	28,337		Y
CD22	325,256	69	28,525		Adjudicated
CD23	323,837	52,154	29,485		N
CD24	352,292	36,787	34,263		N
CD25	367,253	70,198	25,017		Y
CD26	336,695	131,008	26,222		Y
CD27	398,233	22,925	32,265		N
TOTAL	8,418,179		740,396		42% uncertifiable

* Please see section 3 of this report for a description of missing votes in NYC.

** If the "N" is red, the number of irregular votes exceeds the margin of victory. If the "N" is blue, the number of irregular votes exceeds 50% of the margin of victory. There is no way to know how irregular votes were cast. In the case where the irregular votes are subtracted from the "winner" and added to the "loser," the outcome would have been opposite; therefore the outcome is unknown and should never have been certified. NYCA is non-partisan and has no preferred candidates.

2. VOTES COUNTED MUST BE FROM QUALIFIED ELECTORS Irregular Registrants that "Voted"

NYCA analysis of the 2020 general election NYS Senate and Assembly races, conducted in an identical manner to the Congressional table on the previous page, concludes that **38% were uncertifiable:**

▶ **Uncertifiable NYS Senate races, by district, 24 out of 63 total:**

1, 3-7, 9, 15, 37-43, 45, 46, 50, 51, 53, 55, 56, 58 and 61.

▶ **Uncertifiable NYS Assembly races, by district, 60 out of 150 total:**

1-4, 9-17, 19-21, 23, 26, 46, 61, 63, 64, 76, 94, 98, 99, 101, 102, 104-108, 110-122, 124-127, 131-133, 135, 140, 143-146 and 148.

SUMMARY

Votes cast by ineligible registrants are election fraud. In the financial sector, the discovery of any amount of fraud triggers a full investigative audit of the reported figures (see "Threshold of Materiality" in section 5, conclusions). The NYSBOE, whether by dereliction of duty or deliberate malfeasance, is unquestionably responsible for impacting election outcomes in NY, with consequences of as yet unknown magnitude. Only a full end-to-end audit by professionals, and possibly law enforcement, would be able to provide that conclusion.

3

▶ THE NUMBER OF VOTES MUST EQUAL THE NUMBER OF VOTERS

NYCA researchers compared reports from various official NY state sources, regarding the 2020 general election vote and voter counts. The comparisons below are based on data downloaded from the NY Secretary of State (NYSOS) website, voter rolls provided by NYSBOE, voter rolls provided by 43 counties, and reporting from NY election precincts.

▶ NYCA identified discrepancies in every comparison:

Votes (NYSOS)	Voters (NYS-BOE)	Votes (Precincts)	Voters (43 Counties)	Min Discrepancy	Max Discrepancy
8,690,614	8,418,179	8,627,153	6,656,149	19,266	338,356*

* The max discrepancy is calculated based on the max discrepancy per county, where the greatest discrepancy between 2 sources in one county is different from the 2 sources that yield the max discrepancy in another. The max discrepancy between any 2 sources for the state is between the count of certified votes provided by the Secretary of State and the number of 2020GE votes recorded in the NYSBOE voter roll (272,439 votes).

The fact that a completely unexplained discrepancy between official sources, of 338,356 votes, stands as the certified result of New York's 2020 general election is shocking. It is not clear how the various sources differ, since each ostensibly relies on the other as its source. Regardless, **NY officials appear to have certified an election with 338,356 more votes cast than voters who voted, contrary to the law.**

NYCA was able to find one law in NY that addresses the question of procedure regarding discrepancies:

§ 9-108. Canvass; ballots, verifying number cast.

2. If the ballots found in any box shall be more than the number of ballots so shown to have been deposited therein, such ballots shall all be replaced, without being unfolded, in the box from which they were taken, and shall be thoroughly mingled therein, and one of the inspectors shall, with his or her back to the box, publicly draw out as many ballots as shall be equal to such excess and, without unfolding them forthwith shall enclose them in an envelope which he or she shall then and there seal and endorse "excess ballots for the general election, presidential electors, or party ballots or otherwise", as the case may be, and shall sign his or her name thereto, and place such envelope in the box for defective or spoiled ballots.

Thankfully, this law allowing the indiscriminate disposal of voted ballots was not completely followed in regards to the 2020 general election, and 338,356 voters were not disenfranchised without a trace. The question of "Who cast what?" remains.

3. THE NUMBER OF VOTES MUST EQUAL THE NUMBER OF VOTERS

Every county in NY was affected by these discrepancies, but none more so than the five boroughs of New York City:

County	Votes (SoS)	Voters (NYSBOE)	Votes (Precincts)	Voters (County)	Max Discrepancy
Bronx	432,399	382,672	426,693	424,211	49,727
Kings	920,380	865,412	916,009	867,198	54,968
New York	701,405	646,452	697,813	630,859	70,546
Queens	794,498	737,986	789,973	739,885	56,512
Richmond	217,899	172,350	216,767	215,955	45,549
TOTAL	3,066,581	2,804,872	3,047,255	2,878,108	277,302

With only 61,054 remaining discrepant votes to distribute over 57 counties, New Yorkers who desire to separate from NYC could be forgiven, if only because basic math instruction in their regions appears to be vastly superior.

► Missing Votes

Voter rolls maintained by the NYCBOE, as well as Dutchess and Onondaga Counties, show **195,271** votes cast in the 2020 general election that are not recorded in the NYSBOE voter rolls.

Voter rolls maintained by the NYSBOE show **28,369** votes cast in the 2020 general election, in Erie and Nassau counties, that are not recorded in the voter rolls maintained by the corresponding county.

There is no known explanation for these discrepancies.

SUMMARY

Discrepancies between various official vote counts are irreconcilable. The remedy for this is to not certify any vote counts that are so affected, or to decertify or nullify any affected election that was certified previously.

VERIFICATION METHODS

NYCA researchers have used a variety of strategies to verify these findings, using open source information only.

► Clones

Much of this effort has centered around cloned registrants, whose identities have been used to create official documents without their knowledge. A number of things must occur before an individual voter can have multiple identification numbers and votes assigned to their personal information:

1. An “original record” must be made, often legitimate and connected to a real voter.
2. The original record must be cloned by someone with official access, or using software installed by someone with official access ([§170.10 forgery in the second degree](#), [§190.80 identity theft in the first degree](#), [18 U.S. Code §1028A Aggravated Identity Theft](#), and [§17-160 Procuring fraudulent documents in order to vote](#)).
3. The cloned record(s) must be entered into the voter roll by someone with official access, and assigned a unique SBOEID ([§17-104 False registration](#), [§17-106 Misconduct of election officers](#)).
4. A vote must be assigned to the replicated record(s) by someone with official access ([§17-132 Illegal voting](#)).

Each registrant, under NY law, must have a registration application document on file, bearing their signature. Using the FOIL process, NYCA requested a set of these application documents, specific to the suspected cloned registrants identified, from the BOE in each county.

Each responded in a slightly different way but their responses have one thing in common: they either do not supply records for suspected clone registrations, or the records they do supply appear to be photographic replicas of forms assigned to other SBOEID numbers thought to be the clone source.

For instance, if you have a legitimate voter “John Doe #1”, there will be a legitimate registration application form and SBOEID number in his name. If his data is cloned, there will be a second SBOEID number and digital record in his name. There will not be a second application form with signature for John Doe #2. The way counties have responded is consistent with this scenario. They provide records for John Doe #1 in every case. For John Doe #2, they either claim they don’t have access to the record, or they present a variation of John Doe #1’s record, usually a photographic duplicate of the signature attached to a “voter record” (not the application form).

Last, some counties have made tacit admissions that the records in question are clones. They did this by purging the records as duplicates after receiving our FOIL request. This is usually 2 years or more after the registration was created and given active status. Many of them were used to vote.

It is NYCA’s belief that no genuine signed voter enrollment applications exist for cloned registration records.

► Canvass

NYCA has used these forged documents, as well as the original information from the NYSBOE voter rolls, to canvass the clones, who have had their identities stolen from within the NYSBOE. In hundreds of addresses visited, there have been no false positives. Instead, in the process of canvassing, other violations have been uncovered including falsified registration dates, illegal votes cast, and the removal of votes legitimately cast. Sworn affidavits attest to each of these discoveries.

In fact, the discovery during canvass that parts of a registration record are falsified has become so “normal,” that NYCA no longer considers the “official statewide voter registration list” to be reliable at all. If an entry in the voter rolls for any given voter is proven to be false, impossible, or irreconcilable with other official records, that portion of the record is false. To be false, it has been falsified, regardless of the reason. A falsified record is invalid.

An accurate voter registration record is material to determining whether a voter was disenfranchised from the voting process, whether votes were correctly tallied, and if state and county election officials have faithfully followed election law. Falsified data makes it impossible to determine if legitimate votes cast were counted, or illegitimately cast votes were counted.

In two especially egregious cases of identity theft, one where the registrant was assigned 11 SBOEIDs in a 48 hour period, the other assigned 21 SBOEIDs in a 24 hour period, all to the exact same name, DOB, and address, every one of the registrations was found to be false. In the first instance, canvassers found a single homeowner who had been living at that address for decades, long before the registrations were created, and had no knowledge of the registrant. In the second instance, there was no residence, but that did not prevent the “voter” from carrying two votes in the 2020 general election.

SUMMARY

NYCA has accurately assessed problems of irregular registration and voting during voter roll analysis. Verifying our suspicions has only led to an increase in known irregularities.

CONCLUSIONS

▶ The three basic tenets of an election:

- 1 ▶ Voter rolls must be accurate,
- 2 ▶ Votes counted must be from qualified electors,
- 3 ▶ The number of votes must equal the number of voters,

were all significantly violated in the NY 2020 general election.

NYCA has already demonstrated that this resulted in the false certification of 95 state and federal legislators, without examination of ballots or investigation of suspicious persons and activities, of which NYCA has received many reports. NYCA has also demonstrated that every race statewide was marred by fraud.

▶ Threshold of materiality

The standard for auditing in accounting and finance is called the “materiality threshold”. If a misstatement concerns 5% or less of a company’s net income, it is considered not material, and no audit is performed. If it concerns 10% or more, it is considered material. For amounts between 5%-10%, it is a judgment call for the auditor. However, according to the Securities and Exchange Commission’s guidelines, any misstatement is material if “the misstatement involves concealment of an unlawful transaction.”

Investigation of NY voter rolls by NYCA, and lack of compliance from some county officials, suggests that election officials have created systemic fraud within NY elections for the purpose of altering election outcomes. For that reason, the stricter accounting industry threshold of materiality should be used instead of the “exceeds the margin of victory” threshold. According to that standard, no election with demonstrable fraud, or which was administered by officials so incompetent as to demonstrate clear dereliction of duty, should have been certified.

AN END-TO-END AUDIT OF NYSBOE IS WARRANTED

- 1.** NY Citizens Audit volunteers have presented the facts contained in this report, as known to us on May 9, 2022, in petition form to the NY Attorney General, NYSOS, NYSBOE Commissioners, and the leaders of the Republican and Democrat parties. No response was received. Petitions sent to the SOS were returned.
- 2.** NY Citizens Audit volunteers met with investigators at the NY State Police to present the facts contained in this report, as well as other sensitive findings, on June 27, 2022. The materials presented were passed to the Foreign Intelligence Task Force of the FBI. No response was received.
- 3.** NY Citizens Audit volunteers met with sheriffs in 5 counties to present this information, as well as a special report regarding the 308,887 cases of identity theft within the NYSBOE. One investigation was launched, the scope of which is unknown to NY Citizens Audit. The majority of sheriffs contacted have refused to meet with NY Citizens Audit. Some of them have claimed they are simply too busy dealing with surges in violent crime, which could well be the result of policies implemented by false representatives, including District Attorneys, Mayors, and others whose races NYCA has not yet analyzed.

Findings made by NY Citizens Audit regarding the administration of the 2020 general election demonstrate that the government agencies with authority over our elections are irresponsible, incompetent, and possibly malicious in the way they carry out their duties. There is no reason to believe improvements have been made in advance of the 2022 midterm election.

The miracle that a small group of determined citizens uncovered this abject mess must not be ignored, and indeed NY Citizens Audit is doing everything possible to ensure that every official across NY is made aware of these facts, as well as every citizen, and the crisis in governance that has resulted. The NYSBOE must be audited end-to-end.

Disclaimer: Results presented are based on a good faith effort to accurately analyze and report on the NY State voter rolls provided to NY Citizens Audit on 10/12/2021 and the voter information provided by various counties in NY. Some values and statements may change as we gain a deeper understanding of these data.