

Checks and Balances in Iowa: The Post-Election Day Process

American elections are run by local and state officials alongside tens of thousands of our friends and neighbors from both political parties. These bipartisan teams count, canvass, and audit every ballot — whether in person or by mail — verifying identities, inspecting ballots, and ensuring each is counted as intended. This rigorous process leads to the final step: certification. This is the straightforward phase of the process, in which election officials declare the winners.

This memo outlines the checks and balances in Iowa that ensure all state and local rules are followed. Importantly, this is nonpartisan educational research intended for 501(c)(3)-compliant purposes only. It is not to be used for any partisan, political, or electioneering activities by any organization.

Counting: Technology and Bipartisan Oversight Work to Triple-Check Results for Accuracy

Iowa law establishes separate statutory procedures for counting ballots cast in person on Election Day, absentee ballots (including mail and in-person absentee ballots), and provisional ballots. Each ballot type is subject to specific review procedures before it is included in the official election results.

Election Day ballots are counted by the precinct election board after the polls close. Absentee ballots are reviewed and counted by the special precinct election board in accordance with Iowa's absentee voting procedures. Provisional ballots are not counted automatically; they are reviewed after Election Day to determine whether the voter was eligible to vote and whether the ballot may be counted.¹

Iowa law also provides safeguards to ensure that only eligible ballots are counted. Challenges to a voter's qualifications must be resolved through the statutory challenge procedures before a challenged ballot is included in the official count. Similarly, absentee

¹ [Iowa Code § 53.23](#)

ballots that are challenged are set aside for consideration by the special precinct election board before being counted.² After ballots are counted, the precinct election officials and the special precinct election board prepare the official returns that are used during the county canvass.³ Those returns are then reviewed and incorporated into the official canvass and certification process established under Iowa law.⁴

Quality-Tested Technology Leads to Trustworthy Results

Iowa law requires that voting equipment be tested and examined by the State Board of Examiners for Voting Systems⁵ before it may be approved for use in an election.⁶ Approved optical scan voting systems must also satisfy statutory performance standards, including accurately recording and tabulating votes, preserving ballot secrecy, preventing overvotes, and allowing voters to verify their selections before casting a ballot.⁷

Before each election, county commissioners of elections are required to conduct a public test of each voting system to verify that it accurately records and tabulates votes.⁸ The public test is conducted using premarked test ballots with a predetermined outcome, allowing election officials to confirm that the voting system correctly tabulates the votes before the equipment is placed into service for the election.

These pre-election testing requirements provide an important safeguard by ensuring that voting equipment is properly configured, accurately tabulates votes, and is functioning correctly before ballots are cast.

Election Officials and Public Observation Support a Transparent Process

Iowa divides responsibility for election administration among precinct election officials, county commissioners of elections, special precinct election boards, county boards of supervisors, and the State Commissioner of Elections. Precinct election officials conduct voting and count Election Day ballots at the polling place. The special precinct election board reviews and counts absentee ballots⁹, reviews provisional ballots¹⁰, and resolves absentee ballot challenges in accordance with Iowa law. County commissioners oversee local election administration and transmit county abstracts of votes to the State Commissioner of Elections following the county canvass.

Following the completion of ballot counting, the county board of supervisors conducts the county canvass by reviewing the election returns and preparing the official abstracts of

² [Iowa Code § 49.79](#), [Iowa Code § 53.31](#)

³ [Iowa Code § 50.24](#)

⁴ [Iowa Code § 50.38](#)

⁵ [Iowa Code § 52.4](#)

⁶ [Iowa Code § 52.5](#)

⁷ [Iowa Code § 52.26](#)

⁸ [Iowa Admin. Code rr. 721—22.41](#)

⁹ [Iowa Code § 52.23](#)

¹⁰ [Iowa Code § 50.21](#)

votes.¹¹ The county abstracts are then transmitted to the State Commissioner of Elections for the state canvass or other certification procedures required by law.¹² Election results remain unofficial until the applicable canvass and certification process is completed.¹³

Iowa law also promotes transparency by permitting designated representatives of political parties and certain candidates or organizations to observe election activities. Authorized challenging committees, persons appointed to witness the counting of ballots, and certain authorized observers may be present at polling places and during ballot counting, subject to the limitations established by law. Iowa also permits qualified voters and designated election officials to challenge a voter's qualifications through the statutory challenge procedures for in-person and absentee voting.¹⁴

Post-Election Audits Provide an Additional Check Before Certification

Iowa law requires post-election audits to verify the accuracy of election results before the election process is complete. Following each election, the State Commissioner of Elections orders audits of selected precincts, and county commissioners conduct the audits in accordance with statutory requirements and administrative rules.¹⁵

Audits are conducted by an audit board appointed by the county commissioner. If a polling place precinct is selected, the audit board conducts a manual hand count of all ballots cast in that precinct. If an absentee and special voters precinct is selected, the audit board manually audits at least 50 percent of the ballots, up to 2,000 ballots unless the commissioner orders a larger sample. The hand count is then compared to the results produced by the voting system to verify the accuracy of the tabulation.¹⁶

To promote transparency, representatives of the two political parties whose candidates received the highest number of votes statewide in the preceding general election are invited to observe the hand count. The time and location of each audit must be publicly posted in advance, and the audit must be completed no later than noon on the third day after the county canvass.¹⁷

If an audit identifies discrepancies that warrant additional review, the county commissioner may order an administrative recount. Audit results are reported to the county board of supervisors and transmitted to the State Commissioner of Elections. By law, the results of a post-election audit do not alter the certified election results unless a separate recount or other authorized proceeding is conducted.¹⁸

¹¹ [Iowa Code § 50.24](#)

¹² [Iowa Code § 50.30](#)

¹³ [Iowa Code § 50.39](#)

¹⁴ [Iowa Code § 49.104](#)

¹⁵ [Iowa Code § 50.51](#)

¹⁶ [Id.](#)

¹⁷ [Id.](#)

¹⁸ [Id.](#)

Canvassing: Boards of Election Make Sure Ballots Have Been Counted Correctly

Iowa law establishes a multi-step canvassing process through which election officials review election returns, prepare official abstracts of votes, and certify election results. The canvass verifies that all ballots properly counted by precinct election officials and the special precinct election board are accurately reflected in the official election returns before results are certified and transmitted for the next stage of the process.

County Canvass: County and State Canvassing Officials Make Sure Ballots Have Been Counted Correctly

Following each election, the county board of supervisors meets to conduct the county canvass on the first Tuesday after the election, unless the law authorizing the election specifies a different canvass date. During the canvass, the board opens and canvasses the tally lists, incorporates eligible absentee ballots and write-in votes canvassed by the special precinct election board, and prepares the official abstracts of votes for each office and ballot question.¹⁹

The abstracts identify each candidate receiving votes, the number of votes cast for each candidate, the votes cast for and against each ballot measure, and any qualifying write-in votes. After completing the county canvass, the county commissioner of elections forwards the required abstracts of votes to the State Commissioner of Elections within the time prescribed by law.²⁰

The county canvass provides an additional layer of review by requiring the county board of supervisors to formally verify the official election returns and prepare the certified abstracts that serve as the basis for the state canvass and final certification of election results.

State Canvass: State Board of Canvassers Verifies and Finalizes Vote Count

After the county canvass is completed, the county commissioner of elections must transmit the county abstracts of votes to the State Commissioner of Elections within 13 days after the election.²¹ The State Commissioner of Elections must present the county abstracts of votes no later than 27 days after the day of the election.²² The State Board of Canvassers then meets to canvass the returns for statewide, federal, legislative, and district offices, except for the offices of Governor and Lieutenant Governor. The Board reviews the certified county abstracts, determines the official vote totals, prepares abstracts of the state canvass, and certifies the results for the offices and public measures within its jurisdiction.²³

¹⁹ [Iowa Code § 50.24](#)

²⁰ [Iowa Code § 50.24](#)

²¹ [Iowa Code § 50.30](#)

²² [Iowa Code § 50.38](#)

²³ [Iowa Code § 50.39](#)

For the offices of Governor and Lieutenant Governor, Iowa follows a unique constitutional process. County commissioners transmit the county abstracts to the State Commissioner of Elections, who preserves the sealed returns and delivers them to the Speaker of the House of Representatives. The election returns are then opened and canvassed by the General Assembly, as required by the Iowa Constitution, rather than by the State Board of Canvassers.²⁴

Certification: The Voters Have Spoken

Once the canvassing process is complete, Iowa law provides for certification of election results by the appropriate authority depending on the office being filled.

For statewide offices (other than Governor and Lieutenant Governor), members of Congress, members of the General Assembly, judicial offices, district offices, and statewide public measures, the State Board of Canvassers certifies the official election results and declares the candidates elected based on the results of the state canvass.²⁵

For the offices of Governor and Lieutenant Governor, Iowa follows a unique constitutional certification process. The General Assembly conducts the final canvass and declares the persons receiving the highest number of votes elected Governor and Lieutenant Governor, as required by the Iowa Constitution.²⁶ For county offices and local public measures, the county board of supervisors certifies the election canvass summary report prepared by the county commissioner.²⁷ Iowa law does not establish a separate statutory deadline for the issuance of certificates of election after certification. Instead, the certification process follows completion of the applicable county or state canvass procedures.

Although the 2026 election cycle does not include the election of presidential electors, the following procedures apply during presidential election years: After completion of the presidential elector canvass, the Governor issues certificates of election to the presidential electors declared elected and notifies them to meet as required by law. The presidential electors then meet on the first Monday after the second Wednesday in December following the election, at the place designated by federal and state law, to cast Iowa's electoral votes for President and Vice President.²⁸ The Governor certifies the results of the electors' vote in accordance with state and federal law.

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²⁴ [Iowa Code § 50.31](#)

²⁵ [Iowa Code § 50.39](#)

²⁶ [Iowa Code § 50.31](#)

²⁷ [Iowa Code § 50.24](#)

²⁸ [Iowa Code § 54.6](#)