Establishing Election Integrity Online: The Role of Auditor Source Credibility in Voter Believability of Election Results

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Completed Research

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Abstract

Despite concerns raised by security professionals, online voting is beginning to be used in some limited cases as a way for citizens to cast a ballot. In this research we investigate voter believability of election results conducted online as it relates to auditor source credibility and process design through an experimental scenario survey related to the 2020 United States election. Our results suggest source credibility of auditors is essential for voters to believe an election result where ballots are cast online. We also find a strong partisan effect on perceptions of source credibility and election results believability. Implications for research and practice are discussed as well as opportunities for future research.

Keywords

Electronic Voting, eVote, IS Trust, Election Security, Election Audits

Introduction

A move to mail-in absentee ballots raised concerns regarding the believability of the outcome during the 2020 United States (U. S.) election. However, election audits exist to assure that the election results are reliable and believable. Due to the COVID-19 pandemic nearly 65 million absentee ballots were cast by mail for the 2020 U. S. General Election (DeSilver 2020). This record number of mail-in votes came at a time of budgetary crisis in the U.S. Postal Service causing 46 states and the District of Columbia being notified in the weeks leading up to the election that delays in mail delivery could result in some ballots not arriving in time to be counted (Cox et al. 2020). In addition, the President of the United States (POTUS), Donald J. Trump, claimed that this unprecedented number of absentee ballots has led to widespread abuse and fraud despite conflicting with the views of election officials (Rabinowitz and Mayes 2020). The fallout of these unprecedented circumstances has the potential to undermine the citizenry's trust in the electoral process. This has been observed, with only 24 percent of Republicans indicating that they trust the results and accept that Joe Biden won the 2020 presidential election the week following the election (The Economist/YouGov 2020). Polls also suggest that in August, prior to the November 3rd election, 45 percent of voters were not confident that results of the election would be counted accurately (Dann 2020).

Providing assurance to build confidence includes managing risk, safeguarding against potential threats in the electoral process and credibility of election results. This study examines an individual's perceived credibility of the 2020 United States general election in an online voting platform based on their confidence in the voting mechanism certified by assurance experts. Presently, online voting is available, albeit on a limited basis in West Virginia and some counties in Utah, Oregon, and Colorado via an Internet voting app (Parks 2019). Nineteen states and the District of Columbia also currently allow some voters to return ballots

via email (National Conference of State Legislatures 2019). With the heightened scrutiny of the mail-ballots in this election cycle the study of how voters perceive audits of online voting facilitated elections is warranted. In the U. S., each state has their own unique process of verifying election results and varying levels of discrepancies that would trigger an election audit. However, one consistent practice across all states is that unlike a publicly traded company, a third-party independent audit of results is not required. There is no equivalent to a third-party CPA firm providing assurance over the electoral process at the state and county levels to ensure controls are in place to safeguard the integrity of the results. Without an arms' length relationship between auditors and the election process, election officials are for all practical purposes auditing themselves. Our research is guided by the following questions:

> **RQ 1:** *How does source credibility affect believability of the online voting election outcome?*

> **RQ 2:** *How does an audit of the processes and procedures affect believability of the online voting election outcome?*

Literature Review

The Importance of Source Credibility

In the 2020 U. S. election cycle, nearly 150 million Americans cast a ballot. For myriad of reasons the electoral process has been highly scrutinized, and the assurance of election results has been thrust into the spotlight. The credibility of the electoral process and procedures in place have been called into question from some sources with claims of hacking and mail-in ballot fraud (Feuer and Qiu 2020). However, election officials representing both political parties in states across the country found no evidence that fraud or other irregularities played a role in the outcome of the presidential race (Corasaniti et al. 2020).

Pflugrath et al. (2011) noted the drastic differences between the auditing of financial statements and the assurance of non-financial information. Importantly, assurance of non-financial information is not mandated by law. The International Standard on Assurance Engagements (ISAE 3000) defines an assurance engagement as one "in which a practitioner aims to obtain sufficient appropriate evidence in order to express a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party about the subject matter information" (IAASB 2018, para. 12). Many reports on non-financial information are not assured; however, as in the Georgia recount an audit is required to provide assurance in the believability of the outcome.

Online Voting in the Information Systems Literature

Online voting is in its simplest form a way to vote remotely, much like mail ballots. However, there exist many technical issues and security risks (Gibson et al. 2016; National Academies of Sciences, Engineering, and Medicine 2018) that are unique to the online voting context not seen in analog remote voting methods. Within this literature there is substantial work on technical design and security factors (Kusters et al. 2012; Lopes 2019), but also focus on social issues such as adoption and trust (Avgerou 2013; Avgerou et al. 2019; Schaupp and Carter 2005; Zhu et al. 2020).

Our paper is situated in the latter literature stream, specifically on trust. Previous online voting research has found that trust of the internet and voting technology itself is an important driver of intention vote online (Schaupp and Carter 2005; Zhu et al. 2020). Trust of government also plays a role in driving intention to use (Schaupp and Carter 2005), as voting technologies cannot be divorced from the socio-economic and political structures of the host country they are embedded in (Avgerou 2013; Avgerou et al. 2019). In the United States, trust in government is dismal (Pew Research Center 2019), making trust establishment more challenging. Our research focuses specifically on audit procedures and perceptions of auditors to understand formation of trust through the processes by which online voting results are verified, rather than focusing on the technical design and trust of the online voting system artifact.

Online Voting in the United States Today

Despite major concerns raised by the information security community (National Academies of Sciences, Engineering, and Medicine 2018), online voting technologies are beginning to be utilized sporadically for

certain groups throughout the U. S. Examples include military populations in West Virginia and counties in Utah, Oregon, and Colorado (Parks 2019). Concerns over further spread of COVID-19 led to online voting for certain groups in Delaware and New Jersey in primary and municipal elections (Geller 2020). Those concerns of viral spread are not unwarranted, as preliminary findings suggest a significant association between in-person voting and COVID-19 spread two to three weeks after Wisconsin held their April state and primary election in-person (Cotti et al. 2020). Fowler (2020) found that the West Virginia mobile voting app[1] resulted in increased turnout by three to five percentage points in the 2018 general election, suggesting that voting via the Internet has the potential to significantly influence turnout in future elections more than other electoral reforms (i.e., early voting, vote-by-mail and election-day registration). In 2020, West Virginia expanded availability to online voting for individuals with physical disabilities who cannot vote in person or vote a paper ballot without assistance (England 2020).

We agree with the security consensus and remain skeptical of securely voting online (National Academies of Sciences, Engineering, and Medicine 2018). However, the reality is that these technologies are currently in use to some degree in U. S. elections. As these technologies are accepted into our election infrastructure, then we must understand them at a deeper level to maintain the integrity of election results. As part of this research, we will examine how voter perceptions of election audit processes and auditors influence believability of elections conducted online.

Theoretical Background

Prior research on the credibility of audits in the public sector has largely been investigated in relation to performance audits. Kells (2011) found that the credibility of audits, thus the believability, is dependent upon the auditors who conduct the audit, those being audited, and those to whom the auditor reports. Sheldon and Jenkins (2020) interpret disclosure/report credibility in prior literature as whether the user found the information presented to be believable. Schwarzkopf (2007) found that the auditor's impact on decision making by the auditees was strongly influenced by the perceived credibility of the source.

The focus of this study on believability of the outcome of the 2020 U.S. general election and the influence of assurance from an independent third-party is rooted in 1) Sheldon and Jenkins (2020) finding that assurance affects the believability of firm environmental reports 2), Kinney's (2000) finding that assurance by an independent third-party enhances the credibility of disclosures and 3) Mercer's (2004) assertion that "disclosure credibility" represents "perceptions of the believability of a particular disclosure (p. 186).

Conceptual Model and Hypotheses

Our proposed research model is presented in Figure 1. Hypothesis 1 is the primary relationship and hypotheses 2-4 in the model represent the experimental groups where who audits the election process is manipulated.
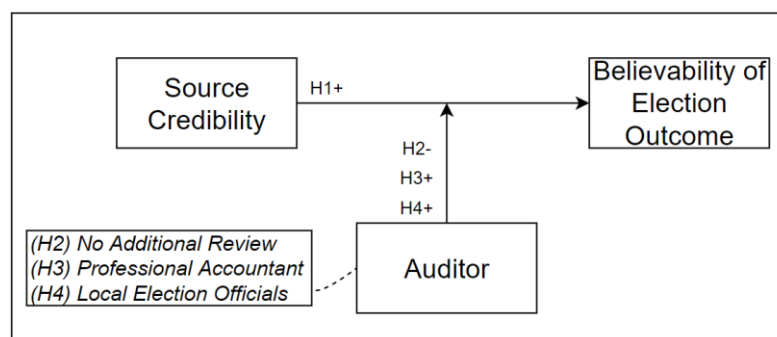
Figure 1: Research Model

Recipients anchor incoming messages to their perceptions of the source (McCroskey 1997). Source credibility is a message recipient's perception of the trustworthiness and expertise of the source. Therefore,

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[1] The app uses blockchain technology with two types of biometric identity verification (i.e. facial recognition and thumb print) to verify the user's identity at each stage of the process and has undergone numerous third-party security assessments (https://sos.wv.gov/news/Pages/08-01-2019-A.aspx).

source credibility is essential in persuasion (McCroskey and Teven 1999), Ko et al. (2005) found source credibility to influence knowledge transfer from IS consultants to their client. Bhattacherjee and Sanford (2006) found source credibility to have a positive effect on individuals' attitude and perceived usefulness of IT acceptance. Hence it is hypothesized that,

H1: Higher levels of source credibility of individuals on the state canvassing board will lead to higher believability of the online voting election outcome.

Audits provide unbiased, independent objective assessments (IIA 2014). In the public sector they are paramount to good governance supporting the core responsibilities of oversight, insight, and foresight (IIA 2012). To detect and deter corruption, election oversight addresses the monitoring of processes and procedures to ensure they are performing as they are intended. Audits provide the public with insight by providing an independent assessment of policies, operations, and results. Auditors must also identify trends and emerging threats to the electoral process providing the public exercising foresight. Hence it is hypothesized that,

H2: Believability of the online voting election outcome will be lower if there is no additional review of the processes and procedures.

The need for third-party, independent, external non-governmental actors to provide assurance of the election process and attest to the believability (credibility) of election results arises from inherent factors in the election process. These include potential conflicts of interest, the remoteness of polling locations encumbering direct oversight, the perceived complexity of the processes in place by volunteer poll workers, and the consequence of error(s). Bøggild (2020) found public distrust to be widespread across western democracies including dissatisfaction with government performance, misconduct, and generally how politics are being conducted. Furthermore, these considerations are paramount at a time when more than one-third of Americans distrust the 2020 election results (Ognyanova et al. 2020). Hence it is hypothesized that,

H3: Believability of the online voting election outcome will be higher if processes and procedures are audited by professional accountants.

A 2018 Gallup poll found that local officials were viewed more favorably than elected representatives on the state level which was a continuation of a ten-year trend (McCarthy 2018). Americans also view their elected members of congress much less favorably than local elected officials (Pew Research Center 2019) . Prior literature has found this to be, in part, defined by reactions to the federal government (Wolak and Palus 2010). This can be seen with the COVID-19 pandemic where an April 2020 Economist/YouGov poll found that the public has more faith in their local governments as compared to the federal government's response (Frankovic 2020). Hence it is hypothesized that,

H4: Believability of the online voting election outcome will be higher if processes and procedures are audited by local election officials.

Research Method

Experiment Design

The experiment employs a three group between-subjects design. The between-subjects variable is the assurance of the election results: no assurance reports, an assurance report prepared by a professional accountant, or an assurance report prepared by local county election officials. Participants were presented with identical information except in relation to an assurance report attached to the certified election results. The scenario presented to participants was about voting using an online voting tool rather than voting in-person due to social distancing requirements of COVID-19.

The research instrument consisted of four sections. The first section provided general instructions for participants and asked for consent. The second section provided a vignette containing background information about the voting option provided to participants in the relevant experimental cells and who is certifying the final election results. The third section asked questions about source credibility of the election officials on the state canvassing board, and believability of the results produced by the process proposed in the vignette. Lastly, we asked participants demographic questions, including their political alignment.

All measures were adapted from previous literature. An 18 item source credibility scale composed of goodwill, trustworthiness, and competence was adapted from (McCroskey and Teven 1999) measured on a seven point scale with labels on the first and last option (e.g. 1=Unethical 7=Ethical. Believability (of election results) were adapted from (McCroskey and Teven 1999), each consisting of five items measured on a seven point scale with the first and last option labeled.

Sampling and Data Collection

Participants in this study were United States citizens eligible to vote in the upcoming 2020 presidential election. Participants were recruited through Amazon Mechanical Turk (MTurk). The use of MTurk brings certain challenges for research validity, namely accessing qualified candidates and validating collected data (Hunt and Scheetz 2019). To addresses these issues, we only surveyed users with a 90% approval history (i.e., percentage of time they correctly complete MTurk tasks), and conducted a second round of data collection after dropping participants that failed attention checks which were implemented as a question that asked the user to select a specific option on a Likert scale. In total, we collected 493 responses from July 28, 2020 to July 31, 2020; 126 of which were removed from our dataset due to failed attention checks or providing non-sensical responses to short response questions. After removing these responses there were a total of 367 valid responses

Structural Model Analysis

We used Partial Least Squares (PLS) with a bootstrap of 500 resamples to evaluate our research model. This was conducted using SmartPLS version 3.3.2. We also used SmartPLS to conduct a factor analysis to establish construct validity following the guidance of Lowry and Gaskin (2014). Specifically, we investigated the covariance between items for each latent variable to establish convergent validity, and covariance across latent variable items to establish discriminant validity. The construct items covary with each other, and are not causal, but rather represent changes in the latent construct, thus we model all the constructs as reflective rather than formative in line with their source literature (Lowry and Gaskin 2014; McCroskey and Teven 1999).

Results

Measure Reliability and Validity

Cronbach's Alpha was calculated using SPSS version 27.0.0.0. All the measures were above the 0.70 threshold indicating that they are reliable measures. The measures adapted from McCroskey and Teven (1999) had an alpha of 0.978 for source credibility, and general believability had an alpha of 0.97. Based on this we can confirm that the measures are adequately reliable for this research analysis. The items loaded well with their related constructs, but the cross loadings were also high. Thus, we conducted an additional Heterotrait-Monotrait Ratio (HTMT) test to check for discriminant validity. The constructs passed the test, with the ratio value of 0.892 being below the threshold of 0.9 for the HTMT test.

ANOVA

In addition to our structural equation model analysis, we conducted a one-way ANOVA test using SPSS to test for difference in the means across groups presented in table 1. We did not find any significant differences for any of the source credibility or general believability constructs. We conducted an additional analysis to check for a political party effect. We found a significant effect of partisanship on perceptions of source credibility and general believability. Groupings were Republicans (Strong Republican + Leaning Republican, 155), Democrats (Strong Democrat + Leaning Democrat, 144), and Independents (68). Based on this ANOVA analysis we conducted follow-up independent sample *t*-tests presented in Table 2. The results of these follow-up tests show that on average Democrats perceive higher levels of source credibility of the state canvassing board (p = .003) and the believability of the results ($p = .014$) compared to Republicans. Similarly, Democrats also perceive higher levels of source credibility than political Independents ($p < .001$) and believability of the election outcome ($p < .001$). For Republicans and Independents, Republicans perceived the canvassing board to have higher levels of source credibility ($p = .031$), but there was no significant difference on election believability ($p = .052$).

Structural Model Results

Table 2 summarizes the results from our PLS-SEM analysis for the three experimental groups.

	Party	Mean	Std. Deviation	Std. Error Mean	*t*	df	Sig (2-tailed)
Source Credibility	Democrat	5.3171	1.00269	0.08356	3.02	297	0.003
	Republican	4.8427	1.61896	0.13004			
General Believability	Democrat	5.2667	1.57782	0.13148	2.485	297	0.014
	Republican	4.7535	1.95612	0.15712			
	Party	Mean	Std. Deviation	Std. Error Mean	*t*	df	Sig (2-tailed)
Source Credibility	Republican	4.8427	1.61896	0.13004	2.165	221	0.031
	Independent	4.3472	1.46372	0.1775			
General Believability	Republican	4.7535	1.95612	0.15712	1.953	221	0.052
	Independent	4.2147	1.75153	0.2124			
	Party	Mean	Std. Deviation	Std. Error Mean	*t*	df	Sig (2-tailed)
Source Credibility	Democrat	5.3171	1.00269	0.08356	5.635	210	0
	Independent	4.3472	1.46372	0.1775			
General Believability	Democrat	5.2667	1.57782	0.13148	4.372	210	0
	Independent	4.2147	1.75153	0.2124			

Table 1: Follow-up Independent Sample *t*-tests

	Beta	*t*-value	*p*-value	R^2
No Additional Review				
H1: Source Credibility -> Believability	0.871	48.54	0.000	0.759
H2: Auditor * Believability	0.003	0.139	0.445	
Auditor -> Believability	-0.023	0.945	0.173	
Professional Accountants				
H1: Source Credibility -> Believability	0.870	47.883	0.000	0.759
H3: Auditor * Believability	-0.021	0.85	0.198	
Auditor -> Believability	-0.008	0.272	0.393	
Local Election Officials				
H1: Source Credibility -> Believability	0.872	47.393	0.000	0.759
H4: Auditor * Believability	0.019	0.828	0.204	
Auditor -> Believability	0.032	1.209	0.114	

Table 2: Structural Model Results

For each experimental group, we found a positive relationship between source credibility of the state canvassing board and the believability of the online election outcome ($p < .001$). Our experimental manipulation of who audited the election results was not significant for the no additional audit group ($p = .445$), professional accountants group ($p = .393$), nor the local election officials ($p = .204$). The total variance explained for all three models was 75.9%.

Discussion

In this paper we found that source credibility is important regardless of the method of audit used or a person's partisan affiliation. In fact, the entity that audits the results of an election does not appear to matter in the online voting context. This could be because source credibility had such a strong relationship with believability. This suggests that the importance of having a reputable state canvassing board to ensure that voters believe the outcome of the election. These findings could also be since online voting has not been overly politicized like mail in balloting has (Kim 2020; Montanaro 2020). In fact, GOP elites have signaled that mail in balloting has the potential for high rates of fraud. If online balloting were being utilized this method may also be highly politicized. Finally, voters are likely to be unfamiliar with online voting due to the lack of publicity for this option. This lack of familiarity may weaken the perceived need for an audit of these results. Future research should explore the role of politicization in distorting IS trust perceptions.

Although source credibility is a significant factor leading to believability regardless of political affiliation, it is interesting to note that Republicans are more skeptical of source credibility and election outcome believability. This could be a function of the questioning of the election process that has been pushed by the GOP elites (Sanger et al. 2020; Shepherd 2020). Because the voices that these parties listen to raise question to the believability of the election the skepticism in these voters may also be raised. This suggests a sort of confirmation bias is present in these voters. Furthermore, more-hyper partisan and fake news websites target their information towards conservative voters (Pennycook and Rand 2020). If this is where people are receiving their news these voters 'version of the truth' may lead to more questions regarding the believability of the election. Future research should investigate how to combat election disinformation campaigns that threaten election integrity.

This election cycle, influenced by the COVID-19 pandemic, has led to considerations of voting methods beyond voting in person. As a result, it is likely that Internet-based voting will receive more attention in the future. As this attention increases the results in this study may not hold. That is, as people become more aware of the security risks inherent with Internet-based voting auditing may be more important to increase the believability of the election outcome. We believe information systems researchers should engage in future research studying source credibility in more contexts such as the closeness of election results as well the method of voting (in-person vs mail vs online).

Implications for Practice and Policymakers

This research provides implications for practice and policymakers. Policymakers should take the initiative to establish source credibility with the voters. This can be accomplished by having a transparent process through which the voters know and understand the process of vote counting. As our results show, the more credibility that exists the more believable the outcome of the election is. Furthermore, by providing transparency to the process, Republicans and independents may be able to increase source credibility even as sources of influence on them are casting doubt on election integrity. As this happens then attacking election integrity may become less politically expedient.

Limitations

One limitation with this paper is the data was collected about three months prior to the election. While disinformation campaigns with respect to election fraud were already rampant at this time, voters may not have begun to seriously think about the election yet. Similarly, it is possible that the events following the election could have exacerbated our existing findings on the role of political party, as only 24% of Trump voters believing Joe Biden to have won the election legitimately the week following the election (The Economist/YouGov 2020), and 147 Republican congress members still voting to overturn the election result in the face of a presidential-invoked insurrection (Yourish et al. 2021). The role of political parties might override rational perceptions of audit procedures.

Conclusion

In this paper, we drew on persuasive messaging theory and showed that source credibility was an important aspect to election outcome believability in an online election. These results were consistent regardless of how the election results were audited and party affiliation. However, Republicans and independents were

more skeptical of election outcomes that Democrats. As future elections utilize information technology, ensuring the credibility of state election boards will be necessary to ensure the believability of election results.

Acknowledgements

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