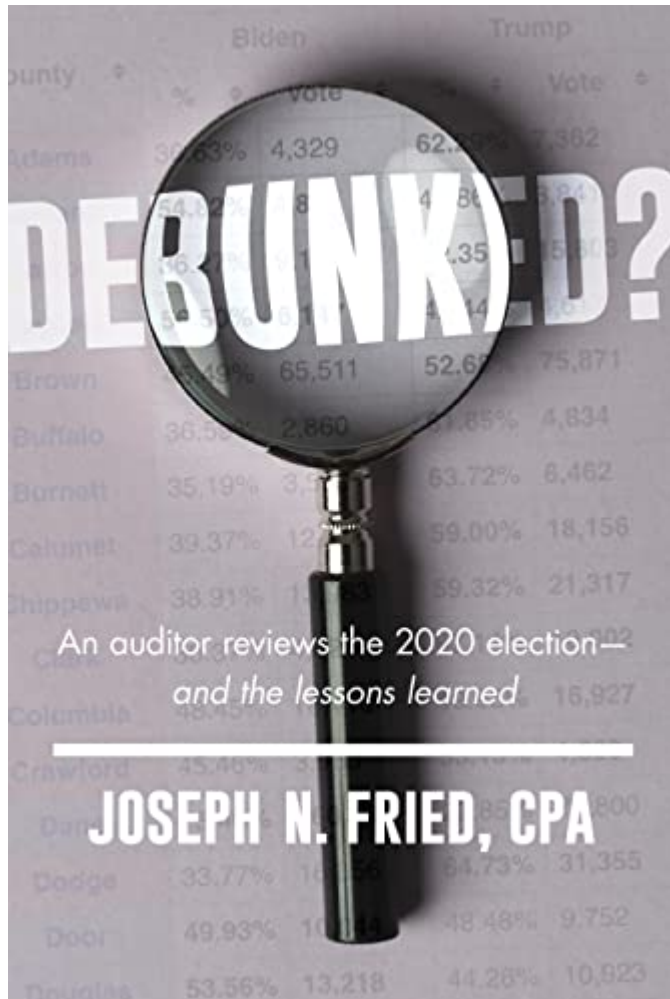# Auditing Biden's 'Victory'

A veteran CPA lays it all out for you.

by Bruce Bawer

I've never heard of Joseph Fried before, and it was only a few days ago that I became aware of his four-month-old [book] *Debunked: A Professional Auditor Reviews the 2020 Election.* But it turns out that this veteran MBA and CPA, who recently retired from his own auditing firm and now writes at [Substack], has given us what must surely be the definitive work on the topic. Having "professionally conducted and reviewed hundreds of audits," he brings his decades of experience in that field to bear on the administration of the 2020 presidential election in each of the six swing states

that were awarded to our current dotard-in-chief, Joseph Robinette Biden, Jr. Throughout the book, Fried's objective is to "analyze the major claims of fraud or irregularity, the credibility of those claims, the available evidence, and the *threshold* audit standards the states applied, or should have applied, relative to those claims."

I don't know the first thing about the work of an auditor. But Fried is a very good teacher. Among much else, he explains that a recount is not an audit — the latter must be performed by independent professionals — and that a mere recount doesn't preclude the need for an audit. Nor does a court's ruling on procedural grounds negate an auditor's findings.

In some cases, an election result cries out for an audit. One test is statistical likelihood. The 2020 election, as it turns out, failed this test spectacularly. A few examples: for almost sixty years, the winner of the electoral votes from Ohio and Florida has also won the nationwide election — but in 2020, no. Since 1898, any candidate winning those two states plus North Carolina has taken the presidency — but, again, not in 2020. For forty years, nineteen bellwether counties around the country have correctly predicted the ultimate winner of the presidential sweepstakes — and who won eighteen of them in 2020? Trump.

There's more. Not in 150 years has a candidate whose vote total jumped as much as Trump's did from one election to the next ended up losing the election. Never has any incumbent who received over 75 percent of the votes in his party's primaries (Trump won 94 percent) lost the general election. Rarely has a president lost a re-election bid even as his party picked up seats in the House. Then there's the blatantly obvious difference in voter enthusiasm between Trump — with his epic campaign rallies — and Biden, whose events sometimes seemed to draw more journalists than voters. Then there's what is apparently a suspicious variation in turnout rates between otherwise very similar cities: for example, 84 percent in

Milwaukee, but only 51 percent in Cincinnati.

None of this, Fried underscores, proves anything. But all of it points to the urgent need for a legitimate audit. So do a number of other problems in several widely distributed jurisdictions. For instance, several Democrat-run states, purportedly seeking to make the voting process safer (because of COVID) and easier (especially for minorities, who, it was claimed, somehow had special difficulties in navigating the process), dramatically broadened the use of absentee ballots and relaxed (or entirely removed) ballot signature requirements. Some states even sent out unsolicited ballots to every registered voter. All of these actions were blatant invitations to massive fraud. Republicans who protested were condemned as racist reactionaries — even though most countries in "progressive" Western Europe ban absentee ballots entirely for resident citizens, and those that do allow them are much stricter in distributing them.

Some states hired election workers who weren't able to operate the computers involved. In many locations, there was large-scale "vote harvesting" — the practice, by political operatives, of going door-to-door to collect voters' completed absentee ballots and then delivering them (perhaps intact, perhaps not) to the appropriate polling place. And a number of state governments — often at the last minute — made illegal changes in election procedures.

For a responsible auditor, there are other questions to be asked. Were voter logs updated? Were ballot requests logged? Who emptied the drop boxes in which absentee voters deposit their ballots? Who, after the ballots were received, maintained chain of custody? Who had access to the computers used in ballot processing? Where were ballots stored? Who witnessed ballot counts?

After Election Day, there were reports around the country of specific cases of election fraud. A *New York Post* reporter

interviewed a New Jersey Democrat who professed to run a ballot-harvesting operation whose participants collected voters' completed mail-in ballots, took them out of their envelopes, discarded the ones containing votes for Trump, replaced them with new ballots marked with votes for Biden, then sent them in to be counted. The man running this scheme told the *Post* reporter that he knew of anti-Trump postal workers who'd thrown out ballots *en masse* in Trump-friendly neighborhoods.

There were also some abstruse mathematical observations. A mathematician named Edward Solomon noticed unusual patterns in the Georgia and Pennsylvania votes: in some precincts, the total vote and the Trump vote had a much lower percentage of co-primes (i.e., numbers that don't share a common factor other than one) than would be expected. Some co-prime patterns were oddly repetitious: one Trump vote to 18 for Biden; one Trump vote to 24 for Biden. Solomon found this suspicious. Similarly, scientist Douglas Frank, studying the election results by county in several states, noticed that while the voting pattern by age was pretty much the same in each county of a given state, that pattern differed significantly from state to state. What did *that* signify? Some observers cited violations in the vote tallies of Benford's Law, which states that in a large batch of random numbers there will be a certain distribution of their first digits (for example, about 30% of the numbers will begin with 1; 18% with 2; 12% with 3; and so on); but Fried considers this test "too unreliable" to take very seriously.

Then there were the post-election observations whose import could easily be grasped without an advanced math degree. In several swing states there were sudden late-night jumps in voting tallies, all of them massively favoring Biden, and many of them occurring after a mysterious period during which vote counting, or at least vote reporting, stopped. In no fewer than 353 counties in 29 states, there turned out to be more

registered voters than voting-age citizens.

In a series of six chapters, Fried goes into detail about the way in which the election was conducted in each of the six swing states that Biden won. Some highlights:

Arizona. In the Grand Canyon State, the focus of observer skepticism was Maricopa County (Phoenix and environs), by far the state's largest county. Election observers reported that many signatures on ballots were not checked, and that the signatures on many ballots were written in the same hand. A pattern recognition expert found that 97 percent of the signatures on Maricopa ballots received before Election Day were legible, but only 3 percent of those received afterward were — a detail from which one might reasonably surmise that the latter signatures had been forged by ballot harvesters who were rushing against the clock. Shiva Ayyadurai, an engineer and entrepreneur who's known as Dr. Shiva, uncovered a widespread failure in Maricopa to reject ballots with bad or no signatures. Last year, a study by Dr. Shiva, commissioned by the Arizona Senate, showed that up to 204,000 Maricopa ballots bore fake signatures.

After Election Day — when Arizona was awarded to Biden, with a reported tally of 1.67 million to Trump's 1.66 million (four years earlier, Trump had won the state with 1.25 million votes to Hillary Clinton's 1.16 million) — the State Senate ordered an audit of Maricopa. The county promptly sued to block it and conducted a "self-audit," a concept that Fried dismisses as "ridiculous." When the Senate's audit finally did get underway, Maricopa election officials and the county's Soros-funded sheriff tried to squash it — refusing to cooperate with the auditors, denying them access to routers, and blocking their attempts to verify signatures. Attorney General Merrick Garland and Arizona Secretary of State Katie Hobbs joined in this effort, while Democrats on Capitol Hill and in the Department of Justice complained that the auditors' attempt to investigate charges of ballot harvesting amounted to "voter

intimidation" and Members of Congress Carol Maloney (D-NY) and Jamie Raskin (D-MD) accused the auditors of embracing "conspiracy theories." This full court press worked: the audit was abandoned (Fried calls the whole thing "disgraceful") and the mainstream media dutifully reported that the auditors had certified Biden's win.

Georgia. Trump, who in 2016 won Georgia with 2.09 million votes to Hillary Clinton's 1.88, was named the loser in 2020, with an official total of 2.46 million votes to Biden's 2.47 million. At a post-election press conference, Garland Favorito, an expert in information technology who is the president of VoterGA.org, presented the sensational results of his study of the Fulton County (Atlanta) results. "It takes at least one second to scan a ballot," said Favorito, "but there are over 4,000 ballots with precisely the same timestamp — to the second." Favorito identified over half a million "phony or unauthenticated ballots" — a figure 45 times the size of Biden's margin in Fulton. A video showed that after ballot counters had been sent home from the State Farm Arena, workers pulled boxes out from under tables and took out ballots, which were then scanned, apparently several times apiece, over the next hour and a half, resulting in a huge jump in Biden votes. Several observers signed affidavits attesting to having witnessed this bizarre occurrence.

But county DA Fani Willis showed no interest in Favorito's findings. Instead, she was "trying to prosecute Trump" for "pressuring" Georgia Secretary of State Brad Raffensperger to, as Trump put it, "find votes." Willis's implication was that Trump wanted somebody to fabricate votes for him; in fact, the actual phone call transcript shows that he was aware of, or strongly suspected, widespread fraud and wanted it uncovered. But Raffensperger, rather than cooperate with this effort, bad-mouthed Trump to the *Washington Post;* and though he'd been shown evidence of massive fraud — a contractor hired by his own office had reported monumental failures in election

integrity, including a "massive chain of custody problem" — Raffensperger bragged on *60 Minutes* about Georgia's "honest" election. To compel a response to his charges by election officials, Favorito filed a lawsuit — but Raffensperger, in an amicus brief, argued, ludicrously, that election results are final, and a judge dismissed the case on the grounds that Favorito had no legal standing.

Michigan. In the run-up to the 2020 election, Jocelyn Benson, Michigan's Democratic Secretary of State, sent out ballot applications to everybody on the voter rolls — a blatant violation of state law that an appeals court nonetheless upheld. Millions of these applications weren't used, at least not by the individuals to whom they'd been addressed. Since Benson (also unlawfully) waived signature tests — a move that Trump successfully challenged in court, although the ruling came too late to matter — there was little chance of illegitimate ballots being identified and discarded.

People who were present at Wayne County (Detroit) polling stations and at its ballot-counting center reported deliberately slovenly methods that seemed designed to let fraudulent ballots slip through. One poll worker reported being instructed to pre-date absentee ballots — and ordered *not* to ask voters for ID, or look for deficiencies in ballots, or inspect signatures. At that counting facility, there was, by multiple accounts, visible collaboration among election workers, local officials, Democratic activists, and — believe it or not — masked BLM members, with GOP election observers being harassed, intimidated, removed, or denied access to the premises. Indeed, Democratic poll workers were given *written instructions* on how to "distract" Republican poll observers. Fried quotes several affidavits that paint a picture of a Zimbabwe-style atmosphere at the counting center. After the election, a videotape surfaced in which a supervisor ordered ballot counters to keep poll watchers at a distance — i.e., too far from the vote count to be able to tell whether

or not it was being done fairly.

There were problems elsewhere in the state, too. In a study of four counties, Dr. Shiva discovered that "the more Republican the precinct…the fewer the individual votes for Trump." After the election, in which Biden was awarded the state with 2.80 million votes to Trump's 2.65 million (four years earlier, Trump had eked out a narrow victory over Clinton, with 2.28 to her 2.27 million votes), a former political candidate named Jacky Eubanks went door to door in Macomb County and found that 17.6% of those who'd supposedly voted absentee had not, in fact, done so. If this was representative of a statewide pattern, it could mean that almost a million invalid ballots were counted as legitimate. How did Dana Nessel, the state Attorney General, respond to Eubanks's findings? By threatening *her* with legal action; to save her own skin, Eubanks agreed to sit down and shut up.

Nevada. Having gone for Clinton in 2016 by a margin of 539,000 votes to Trump's 512,000, Nevada was called in 2020 for Biden, with 703,000 votes to Trump's 670,000. As Fried notes, three months before the 2020 election, the state legislature's Democratic majority made "emergency" changes in its election law — mail-in ballots for all; legalized ballot harvesting; and unguarded ballot drop boxes — that read, in Fried's words, like "an invitation to fraud." One journalist observed that unrequested ballots were "piling up in post office trays, outside apartment complexes, and on community bulletin boards in and around Las Vegas"; a postal worker, pointing out that "thousands of them" were piled up at the post office, commented: "something stinks here." Among the other fishy elements of the Nevada vote was the story, told independently by two IT workers, of machines on which the vote counts had changed overnight. Sensational — but a lower-court judge totally ignored their testimony, and the state Supreme Court tossed the case almost instantaneously on appeal.

Pennsylvania. In 2016, Trump's Keystone State win — 2.97

million votes to Clinton's 2.93 — was an instant legend. Three years later, the state legislature passed Act 77, which relaxed rules for absentee voting and permitted ballot harvesting. After Election Day, several rather eye-popping testimonies emerged. A number of hidden-camera videos recorded patently illegal conduct — including the destruction of election records — on the part of election workers. One of the videos showed two Delaware County election workers discussing the need "to destroy and/or hide 2020 election information requested under Pennsylvania's 'Right to Know' laws." The county District Attorney closed his "investigation" into these videos without taking action. Delaware County, as it happens, was the last in Pennsylvania to report its vote totals — and before that report came in, Trump was winning the state.

There were other suspicious tidings. A former U.S. attorney in Philadelphia claimed that Attorney General Robert Barr had blocked his effort to probe election fraud. Jesse Morgan, a truck driver who worked as a subcontractor for the U.S. Postal Service, claimed to have driven "hundreds of thousands of completed ballots" from New York to Pennsylvania, where "his truck disappeared — with the ballots." While the vote tally was underway in Philadelphia, a municipal judge ruled, preposterously, that keeping Republican observers over thirty feet away from the ballot counters was reasonable. He was overturned by a state judge — whose ruling the Philadelphia sheriff refused to enforce. The state Supreme Court, by a party-line vote, then reversed the state judge, forcing GOP observers to stand at a distance from which they couldn't observe anything.

When Pennsylvania's ballots were counted, the total number exceeded by 202,000 the number of registered voters. Steven Miller, a professor of mathematics at Williams College, found that around 90,000 of the absentee ballots purportedly requested by Republican voters had either been requested by persons other than those GOP voters or had been completed and

sent in by those voters but never counted. This number exceeded Biden's winning Pennsylvania margin. (He was awarded 3.46 million votes to Trump's 3.38 million.) Miller's findings caused outrage among American academics — not at the appearance of massive fraud, but at the spectacle of a fellow academic, and presumably fellow lefty, calling out Democratic Party malfeasance.

Wisconsin. Having famously lost their state to Trump in 2016, Wisconsin Democrats worked vigorously before the 2020 election to ensure a win. The Wisconsin Election Commission (WEC), fearing that the Green Party would siphon away Biden votes, removed the third party from the ballot — an outrageous action that was, incredibly, upheld by state courts. A big, splashy pre-election event thrown by the Democratic Party in a Madison park plainly amounted to a very audacious case of ballot harvesting; but when Trump supporters complained about this and other irregularities to the Wisconsin Supreme Court, Judge Jill Karovsky sneered that their charges "smack[ed] of racism" and accused them of "want[ing] us to overturn this election so your king can remain in power."

Then there was the vote harvesting in Milwaukee, which TruetheVote (TTV) described as "an organized crime," with ballots being given to left-wing NGOs, then deposited (presumably after alteration) in drop boxes. As if all this weren't low enough, across the state, in what clearly looked like a case of "criminal conspiracy to commit election fraud," nursing-home patients — including those with dementia — were pressured to vote, with 66 nursing homes consequently evincing 100% turnout. Complaints by patients' relatives led to criminal charges against five of the six WEC members.

The most important figure in Wisconsin's 2020 election — which was officially won by Biden, with 1.63 million voters to Trump's 1.61 million, four years after Trump had taken 1.40 million votes to Clinton's 1.38 million — was not a Cheesehead but a Californian. In what looked suspiciously like a payoff

scheme to gain control of the election process, Mark Zuckerburg's Center for Tech and Civic Life (CTCL) spread millions of dollars around to public officials in Milwaukee, Madison, Racine, Kenosha, and Green Bay. In all of these cities, as a result, control of the polling and vote-counting was illegally transferred from county clerks to CTCL representatives. The CTCL official who was sent to Green Bay — Michael Spitzer-Rubinstein, a former Obama staffer from New York — counted late ballots, a violation of the law.

When the numbers came in, there was much to raise eyebrows. Across the state, ballot rejection rates were far lower than in previous years. There were more than 23,000 questionable voters — those without a DMV record, those with non-matching birth dates, those with name mismatches, and so on. Shadiest of all, the voter turnout in Madison increased *over one thousand percent* from 2016 to 2020.

At the direction of the state legislature, the Office of Special Council (OSC) set out to investigate the election — only to be stonewalled by election officials, the state Attorney General, and the voting-machine companies. The OSC was able to come to some conclusions, however. On Election Night, at least in Green Bay, it determined, voting machines had been connected by Internet to "a secret, hidden WiFi access point at the Grand Hyatt hotel," with "the WiFi, machines, and ballots" under the control of "an agent of a special interest group." Since OSC auditors were refused access to the votes cast in Madison and Milwaukee — 19 percent of the state's total ballots — the audit was incomplete. Nevertheless, the corporate media declared the vote legitimate. A *Washington Post* article dismissed claims of fraud in Wisconsin, even though the report on which it was based had begun by stating that it was "almost certain" that the number of illegal votes in the state had "exceeded Joe Biden's margin of victory." The OSC, by the way, was shuttered last August.

Yes, Trump's lawyers have lost dozens of election challenges in courts — but it's rarely mentioned that he's lost most of them "on the basis of procedure or process." Of the thirty cases decided on merit, notes Fried, Trump won 22. Yes, election-security "experts" were quick, after Biden's 2020 upset, to dismiss concerns about election fraud as "conspiracy theories." Yet as Fried points out, it takes weeks after an election to discern where there has been fraud. (Fried also reminds us that several dozen so-called intelligence "experts" similarly attested that the Hunter Biden laptop was part of a Russian disinformation campaign.)

Debunked is a terrific work, deserving of attention from every American who cares about the legitimacy of our elections. Fried is the perfect guide through the 2020 presidential election — sober, judicious, meticulous in his examination of evidence, neither quick to declare fraud nor to declare lack of it. He distinguishes carefully between fraud and irregularities, and between evidence and proof, and devotes a useful short chapter to the dishonest reporting methods of journalists who routinely pretend that Trump's claims of election irregularities have been shown to be "baseless" — "conspiracy theories" spread by "election deniers" who are a "danger to democracy." As Fried conclusively demonstrates, the question marks raised by all the apparent shenanigans that he itemizes make it impossible to say with any confidence that Joe Biden really won the White House — at least not until the elections in all six of the states that Fried discusses here have been subjected to a real, complete audit.

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