

The Electoral Office for Northern Ireland

Internal audit fieldwork report 2006/07

Area Electoral Offices

25 June 2007

Our ref: BC/PP/ck

Private and confidential

D Bain Esq
Chief Electoral Officer
Electoral Office for Northern Ireland
2nd Floor
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25 June 2007

Dear Sir

Re: Fieldwork visit 2006/07 – Area Electoral Offices

Introduction

1. We recently completed our internal audit fieldwork in respect of the 2006/07 financial year in relation to Electoral Office for Northern Ireland's ("EONI's") Area Electoral Offices. This report summarises our findings.

Background

2. There are nine Area Electoral Offices located in seven different locations throughout Northern Ireland (two of these Area Electoral Offices share accommodation in Belfast and two Area Electoral Offices share accommodation in Banbridge). Each Area Electoral Office is managed by an Area Electoral Officer ("AEO"). The key responsibilities of each Area Electoral Office are as follows:

- a) responsibility for ongoing review of the polling station scheme: preparing and maintaining polling station schemes which effectively meet the needs of the public, political parties and EONI;
- b) responsibility for registration:
 - i) ensuring that all necessary preparations for the registration cycle are made (including the recruitment and administration of canvassers);
 - ii) producing accurate lists of amendments to the published Register by the statutory publication dates;
 - iii) providing an efficient and courteous service to the public throughout the registration process; and
 - iv) maintaining efficiently accurate lists of special category voters.

- c) database management: maintaining a property database which accurately reflects any deletions or new registrations;
- d) electoral abuse prevention: implementing policies and procedures relating to electoral abuse prevention, including the introduction of personal identifiers;
- e) absent voting: producing and maintaining accurate lists of absent voters;
- f) information technology (“IT”) systems introduction: ensuring that all procedures in connection with the IT system are fully implemented; and
- g) elections:
 - i) ensuring that all administrative matters relating to elections are completed in accordance with the election task timetable. This includes recruitment and training of election staff, hiring premises for poll stations and count centres, organising stationery, ballot boxes and transport; and
 - ii) conducting elections efficiently in accordance with legislation and preparing all relevant accounts.

Scope

3. In line with the agreed terms of reference for this review the fieldwork focussed on assessing the following controls in respect of area electoral offices:

- a) to ensure that preparations for the registration cycle are adequate;
- b) to ensure that the Electoral Register is updated accurately and by the statutory publication dates;
- c) to ensure that the property database is updated accurately and on a timely basis for additions and disposals;
- d) to ensure that policies and procedures relating to the prevention of electoral abuse, including the introduction of personal identifiers, are implemented;
- e) to ensure that preparation and maintenance of the polling station schemes are adequate and efficient;
- f) to ensure that accurate lists of absent voters are produced and maintained;
- g) to ensure that procedures in respect of the IT system are fully implemented;
- h) to ensure that all staff employed by the area electoral offices are recruited fairly, trained effectively in all procedures and managed effectively to achieve office objectives;
- i) to ensure that office expenditure is maintained within the budgets agreed with the Chief Electoral Officer;

- j) to ensure that administrative matters relating to elections are completed in accordance with the election task timetable, including recruitment and training of election staff, hiring premises for poll stations and count centres, organising stationery, ballot boxes and transport; and
- k) to ensure that elections are conducted efficiently in accordance with legislation and that all relevant accounts are prepared.

4. This report is addressed to the Chief Electoral Officer and as required by our terms of appointment, copies of all finalised reports will be issued to the NIO's Head of Internal Audit, the Northern Ireland Audit Office ("NIAO") and the RIR division within the NIO. No duty of care is accepted to any party other than those to whom the report is addressed. No responsibility is accepted for any reliance placed upon our report, should it be used for any purpose other than that stated above.

Basis of assurance

5. We conducted our internal audit work in accordance with the Government Internal Audit Manual ("GIAM"). Our work included an examination, on a test basis, of EONI's system of internal control.

6. This review has been conducted within the context of an internal audit review process designed to address key risks on an annual basis. Only two days were allocated to this review and consequently there was a requirement to conduct a general assessment of the key aspects of the systems and then to focus on a limited number of specific areas. We note that this fieldwork was undertaken when EONI was preparing for the March 2007 Assembly elections. In these circumstances, this review should not be regarded as being an extensive and detailed review sufficient to test and assess all aspects of EONI's area electoral activities.

7. We planned and performed our internal audit work to obtain reasonable assurance that the systems were operating as described and that the accounting records were not materially misstated on account of fraud or error. However, you should not rely on our work to identify all instances of fraud or error. The responsibility for these matters rests with management and the Chief Electoral Officer.

Findings

8. Our review identified issues in relation to the election timetable, the formal approval of canvasser's weekly work record sheets and the management of absent voters. We also noted a lack of formal audit trail for the removal of properties from the Electoral Register.

9. We have attached the key findings identified in the course of our work at *Appendices A to D*. These appendices are broadly analysed by category of weakness as follows:

| Weakness | Appendix |
|--|-----------------|
| Timely completion of the election timetable | A |
| Review of canvasser's weekly record sheets | B |
| Management of absent voters | C |
| Amendments to the EROS system and the electoral register | D |

10. This report was issued in draft on 8 June 2007. The findings included in this report were discussed with Mrs Margaret McMullan (Head of Corporate Services) on 8 June 2007.

Management Responses

11. We have attached an implementation table at *Appendix E* for management to record their responses and implementation dates for each of the audit recommendations. Responses should confirm if each recommendation is accepted, partially accepted or not accepted and, if accepted, management should provide detail of their strategy for implementing each recommendation.

Assurance rating - reasonable

12. In our opinion, there are a number of improvements which could be incorporated within EONI's internal control system for Area Electoral Offices, particularly in relation to the timely completion of the election timetable and the formal review of the canvassers' weekly work record sheets. However, the existing controls in place within EONI are basically sound and provide **reasonable** assurance regarding the effective and efficient achievement of EONI's objectives in relation to area electoral offices.

13. We have attached a definition of our assurance ratings at *Appendix F*.

Other matters

14. We would like to take this opportunity to thank EONI's management and staff for their assistance and co-operation during the course of this assignment.

15. If you have any queries in relation to this correspondence, please do not hesitate to contact Brian Clerkin or Pauline Poots.

Yours faithfully

ASM Horwath

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Timely completion of the election timetable

A

Weakness

A1. Our discussions with EONI management identified that an election timetable is prepared in advance of each election. We understand that the purpose of this timetable is to ensure that the key tasks in preparation for each election are completed on a timely basis. We note that the timetable identified and records:

- a) a number of key areas, including staffing and finance;
- b) approximately 110 related tasks and individual target dates; and
- c) actual completion dates of each task.

A2. We understand that each Area Electoral Office is responsible for reporting progress against each task on a regular basis. The Head of Area Offices is responsible for monitoring the progress of each Area Electoral Office against each of their allocated tasks.

A3. While undertaking our detailed audit testing, we selected two Area Electoral Offices, Ballymena and Newtownabbey, and we reviewed their progress in relation to the election timetable. We noted the following:

- a) individual tasks detailed on the election timetable are not prioritised, e.g. high, medium, low or red, amber green; and
- b) in one instance, a specific task relating to the polling scheme had not been achieved on a timely basis. We note that the target date for completion of the scheme was 12 January 2007, while the scheme itself was not finalised until 22 January 2007.

Effect

A4. Failure to ensure that target dates set out in the election timetable are achieved on a timely basis may result in EONI not being adequately prepared for an election.

Recommendation

A5. We recommend that EONI management consider prioritising tasks using a high/medium/low or “traffic light” system, as noted above.

Review of canvassers' weekly work record sheets

B

Weaknesses

B1. At the time of performing our fieldwork, February 2007, the annual electoral canvass had recently been completed. Discussions with EONI management indicated that the next electoral canvass is expected to be undertaken during 2010.

B2. We understand that canvassers are employed on a temporary basis by EONI to undertake the annual canvass, i.e. to visit a designated number of properties within a specified area and ensure that registration forms are completed and collected. We also understand that each canvasser works a specific number of hours each week and that all hours worked are recorded by each canvasser on a weekly work record sheet. On a weekly basis, each canvasser is interviewed by a member of the Area Electoral Office, and the details recorded in the weekly work record sheet are used as the basis for this interview.

B3. While undertaking our detailed testing, we selected a sample of five weekly work record sheets from the Ballymena office and five weekly work record sheets from the Newtownabbey office. Whilst we noted that instructions to the electoral assistants do not state that the weekly work record sheet be signed by the interviewer, nor do the weekly work record sheets accommodate the interviewer's signature, all sheets reviewed in the Newtownabbey office had been signed by the AEO but the sheets relating to the Ballymena office had not been signed to evidence the interview being undertaken.

Effects

B4. Failure to ensure that the weekly work record sheets are signed and dated by the interviewer increases the risk that interviews may not be undertaken.

B5. Failure to ensure that all Area Electoral Offices undertake their tasks consistently may result in inconsistent practices emerging throughout the organisation.

Recommendations

B6. We recommend that the weekly work record sheets be amended to accommodate the signature and date of the interviewer.

B7. We also recommend that the instructions to electoral assistants be amended to remind all local area staff of their responsibilities in relation to the signing and dating of the weekly work record sheets.

Management of absent voters

C

Weakness

C1. Our review identified that policies have been developed to accommodate “absent voters” in each election, i.e. in respect of students living outside Northern Ireland or those individuals unable to attend the polling stations due to a physical incapacity. We note that separate application forms and guidance notes are available in respect of both categories of “absent voter”.

C2. Our discussions with EONI management identified that those absent voters suffering from a physical incapacity may apply to vote by post or by proxy. In these circumstances, we noted that a “declaration in support” must be provided with all such applications and that a signature must be provided from one of the following categories:

- a) a registered medical practitioner;
- b) a registered nurse within the meaning of Section 7(7) of the Nurses, Midwives and Health Visitors Act 1997;
- c) a Christian Science Practitioner;
- d) a person registered under the Registered Homes (Northern Ireland) Order 1992 as carrying on a residential care home within the meaning of Article 3 of that Order or a nursing home within the meaning of Article 16 of that Order, where the applicant states that he is resident in such a home;
- e) the person in charge of residential accommodation provided under Article 15 of the Health and Personal Social Services (Northern Ireland) Order 1972 where the applicant states that he is resident in such accommodation; or
- f) the warden of premises forming one of a group of premises provided for persons of pensionable age or physically disabled persons for which there is a resident warden, where the applicant states that he resides in such premises.

C3. However, our discussions with EONI management also identified that, in accordance with current procedures, checks are not undertaken by EONI personnel in respect of authenticating the Professionals providing these “declarations in support”.

Effect

C4. Failure to verify the authenticity of those individuals providing “declarations in support” may result in potential fraudulent absent voters not being detected.

Recommendation

C5. While we note that the policies governing absent voters are regulated by legislation, we recommend that EONI management consider introducing the following:

- a) performing a check of authenticity in respect of the declaration in support, on a sample basis, say ten per cent; and
- b) stating that all signatures must be accompanied by a formal organisational “stamp”.

Amendments to the EROS system and the electoral register D

Weakness

D1. Our discussions with EONI management identified that procedures have been developed for the recording of new properties on EROS system and the updating of the Electoral Register. We note that an “additions form” is completed in respect of new properties identified. We also noted that all completed additions forms are retained for audit trail purposes.

D2. Our discussions with EONI management also identified that any demolished properties identified are removed from the EROS system and the Electoral register. However, we noted that an audit trail in respect of these changes is not currently maintained.

Effect

D3. Failure to ensure that details of properties removed from the EROS system and the Electoral Register, are retained may result in any inaccuracies not being identified.

Recommendation

D4. We recommend that a form be developed in respect of retaining information on properties to be removed from the EROS system and the Electoral Register. We note that all completed forms should be retained for audit trail purposes.

Summary of recommendations and implementation schedule

E

| Reference | Recommendation | Management response | Action Taken / To be Taken | Implementation Date |
|-----------|---|---------------------|---|---------------------|
| A5. | We recommend that EONI management consider prioritising tasks using a high/medium/low or “traffic light” system. | Partially accepted | Final deadlines will appear highlighted. | Next election |
| B6 | We recommend that the weekly work record sheets be amended to accommodate the signature and date of the interviewer. | Accepted | Weekly Work Record Sheet amended on 21 June 2007 | Action completed |
| B7 | We also recommend that the instructions to electoral assistants be amended to remind all local area staff of their responsibilities in relation to the signing and dating of the weekly work record sheets. | Accepted | Instructions amended in the Electoral Assistants Manual on 21 June 2007 | Action completed |
| C5 | While we note that the policies governing absent voters are regulated by legislation, we recommend that EONI management consider introducing the following: a) performing a check of authenticity in respect of the declaration in support, on a sample basis, say ten per cent; and b) stating that all signatures must be accompanied by a formal organisational “stamp”. | Accepted | Consideration will be undertaken as part of current review of absent voting forms and procedures. | 1 October 2007 |

Summary of recommendations and implementation schedule (cont'd)

E

| Reference | Recommendation | Management response | Action Taken / To be Taken | Implementation Date |
|-----------|--|---------------------|---|---------------------|
| D4. | We recommend that a form be developed in respect of retaining information on properties to be removed from the EROS system and the Electoral Register. We note that all completed forms should be retained for audit trail purposes. | Not accepted | No properties with elector records can be deleted from the EROS system. | N/A |

Assurance rating and prioritisation definitions

F

Assurance rating definitions

Substantial assurance

Very sound control system, i.e. controls established and operating effectively which address all of the key risks that threaten achievement of aims and objectives. No control weaknesses identified and any recommendations made relate to potential enhancements in control.

Reasonable assurance

System is basically sound, i.e. the majority of the controls required to address the key risks are present and operating effectively and the absence of, or ineffective application of control(s) does not create any material weaknesses that threaten the achievement of aims and objectives. Recommendations are made to address any control omissions and to enhance control.

Limited assurance

System has material weaknesses primarily due to non-compliance, i.e. the majority of the controls required to address the key risks are present but they are not operating effectively or consistently which threatens achievement of aims and objectives.

System has material weaknesses due to the absence of some key controls that threaten the achievement of aims and objectives, i.e. some effective controls established but the controls required to address other key risks are absent.

Recommendations are made to address areas of non-compliance and highlight any control omissions.

No assurance

Poor system, i.e. few or none of the key controls required to address the key risks are present. The weaknesses are very significant and represent a major threat to the achievement of aims and objectives.