

# Joint Audit and Governance Committee



Report of Internal Audit Manager

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To: Joint Audit and Governance Committee

DATE: 27 January 2020

## Internal audit activity report quarter three 2019/2020

### Recommendations

That members note the content of the report

### Purpose of report

1. The purpose of this report is to summarise the outcomes of recent internal audit activity at both councils for the committee to consider. The committee is asked to review the report and the main issues arising, and seek assurance that action will be/has been taken where necessary.
2. The contact officer for this report is Victoria Dorman-Smith, Internal Audit Manager for South Oxfordshire District Council (SODC) and Vale of White Horse District Council (VWHDC), telephone 01235 422430.

### Strategic objectives

3. Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

## Background

4. Internal audit is an independent assurance function that primarily provides an objective opinion on the degree to which the internal control environment supports and promotes the achievements of the council's objectives. It assists the councils by evaluating the adequacy of governance, risk management, controls and use of resources through its planned audit work, and recommending improvements where necessary. After each audit assignment, internal audit has a duty to report to management its findings on the control environment and risk exposure, and recommend changes for improvements where applicable. Managers are responsible for considering audit reports and taking the appropriate action to address control weaknesses.

5. Assurance ratings given by internal audit indicate the following:

**Full assurance:** There is a good system of internal control designed to meet the system objectives and the controls are being consistently applied.

**Substantial assurance:** There is a sound system of internal control designed to meet the system objectives and the controls are being applied.

**Satisfactory assurance:** There is basically a sound system of internal control although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor system objectives at risk.

**Limited assurance:** There are some weaknesses in the adequacy of the internal control system which put the system objectives at risk and/or the level of non-compliance puts some of the system objectives at risk.

**Nil assurance:** Control is weak leaving the system open to significant error or abuse and/or there is significant non-compliance with basic controls.

6. Each recommendation is given one of the following risk ratings:

**High Risk:** Fundamental control weakness for senior management action

**Medium Risk:** Other control weakness for local management action

**Low Risk:** Recommended best practice to improve overall control

## 2019/2020 audit reports

7. As at 31 December 2019, since the last audit and governance committee meeting the following audits and follow up reviews have been completed:

### Completed Audits: 2

Full Assurance: 0

Substantial Assurance: 0

Satisfactory Assurance: 1

Limited Assurance: 1

Nil Assurance: 0

	Assurance Rating	Total Recs	High Risk	No. Agreed	Medium Risk	No. Agreed	Low Risk	No. Agreed
<b>Joint</b>								
Elections and Election Payments 19/20 ( <b>appendix 1</b> )	Limited	5	1	1	2	2	2	2
<b>SODC</b>								
Cornerstone 19/20	Satisfactory	5	0	0	2	2	3	3
<b>VWHDC</b>								
None								

### Follow Up Reviews

	Initial Assurance Given	No. of Recs	Implemented	Partly Implemented	Not Implemented	Ongoing	No longer applicable
<b>Joint</b>							
None							
<b>SODC</b>							
None							
<b>VWHDC</b>							
None							

8. **Appendix 1** of this report sets out the key points and findings relating to the completed audits which have received limited or nil assurance, and satisfactory or full assurance reports which members have asked to be presented to committee.
9. Members of the committee are asked to seek assurance from the internal audit reports and/or respective managers that the agreed actions have been or will be undertaken where necessary.
10. A copy of each report has been sent to the appropriate service manager, the section 151 officer and the relevant member portfolio holder. In addition, reports are now published on the councils' intranet and limited assurance reports are reviewed by the strategic management team.
11. Internal audit continues to carry out a six month follow up on all non-key financial audits to establish the implementation status of agreed recommendations. All key financial system recommendations are followed up as part of the annual assurance cycle.

**Financial implications**

12. There are no financial implications attached to this report.

**Legal implications**

13. None.

**Risks**

14. Identification of risk is an integral part of all audits.

VICTORIA DORMAN-SMITH  
INTERNAL AUDIT MANAGER

## **Elections and Election Payments 2019/2020**

### **MANAGEMENT SUMMARY**

#### **1. INTRODUCTION**

- 1.1 This report details the internal audit review of procedures, controls and the management of risk in relation to elections and election payments. The audit has been undertaken in accordance with the 2019/2020 audit plan agreed with the audit and governance committee of South Oxfordshire District Council (SODC) and Vale of White Horse District Council (VWHDC). The audit has a priority score of 22. The audit approach is provided in the audit framework in Appendix 1.
- 1.2 The following areas have been covered during the course of this review to provide assurance that:
- appropriate procedures are in place for managing election payments and elections to confirm that the process is conducted in accordance with legislation.
  - the roles and responsibilities are clearly explained in relation to the electoral registration, returning officer and their clerks, and presiding officers at the polling stations and the count.
  - agreed schedule of fees are in place for all election payments.
  - appropriate recharges are made to county council and town and parish councils for administering their elections.
  - an appropriate process is in place for checking, authorising and making election payments.
  - election payments are recorded, reconciled and reported.
  - post-election performance reviews are undertaken, and an action plan is developed to address areas of improvement for future elections.

#### **2. BACKGROUND**

- 2.1 The returning officer is responsible for organising elections within the district including Parliamentary and European elections and forthcoming elections for police and crime commissioners. In accordance with the Representation of the People Act 1983 the cost of local elections is met from the local authority's budgets. The Electoral Commission is an independent body set up by Parliament and sets out standards and guidelines for returning officers running elections.
- 2.2 The May 2019 district and parish elections took place on 2 May 2019 at 203 (104 SODC and 99 VWHDC) polling stations across the districts. A total of 984 (505 SODC and VWHDC 479) elections staff, including presiding officers, poll clerks and count officers, worked during the elections.
- 2.3 The May 2019 European parliament election took place on 23 May 2019 at 207 (108 SODC and 99 VWHDC) polling stations across both districts. A total of 853 elections staff, including presiding officers, poll clerks and count officers, worked during the elections.

### 3. PREVIOUS AUDIT REPORTS

- 3.1 Elections and election payments was last subject to an internal audit review in April 2016 and seven recommendations were raised. All seven recommendations were agreed. A limited assurance opinion was issued.
- 3.2 Of the seven recommendations, six have been implemented and one recommendation has not been implemented but has been superseded. No recommendations have been restated as part of this review.

### 4. 2019/2020 AUDIT ASSURANCE

- 4.1 **Limited assurance:** There are some weaknesses in the adequacy of the internal control system which put the system objectives at risk and/or the level of non-compliance puts some of the system objectives at risk.
- 4.2 Five recommendations have been raised in this review. One high risk, two medium risk and two low risk.

### 5. MAIN FINDINGS

#### 5.1 Procedures

- 5.1.1 The Electoral Commission provided guidance, which was updated in July 2018, to the returning officer for the local elections and European parliament election guidance provided in April 2019, which were both held in May 2019. The guidance sets out the process that should be undertaken pre, post and during the elections. In addition, the Cabinet Office issued guidance, which focused on the claiming of expenses. As the European parliament election was called at short notice (5 April 2019), the same Cabinet Office guidance issued for the UK parliamentary general elections 2017 with supplementary guidance was used. The councils' elections team also has in place in-house procedure notes for officers who carry out election duties.
- 5.1.2 Per the Electoral Commission guidance, the returning officer is expected to develop a project plan and risk register for the elections and adhere to the guidance for information to include in both documents. Review of the project plans and risk registers for both local council and European parliament elections confirmed that they are appropriate and meet the requirements of the Electoral Commission, including the statutory dates in the project plan.
- 5.1.3 Area assurance: Full  
No recommendations have been made as a result of our work in this area.

#### 5.2 Roles and responsibilities

- 5.2.1 Roles and responsibilities for district and parish council elections and European parliamentary elections are formally documented via job descriptions. The councils have a four year elections contract in place with Idox Elections (formerly Halarose Ltd), which expires following the 2020 Police and Crime Commissioner elections.

- 5.2.2 Online training is provided to presiding officers, poll clerks and polling station inspectors to increase knowledge and understanding of their roles and responsibilities. There are different versions of the online training, which is tailored to the specific duties of each. Review found that for the district and parish council elections there were:

- 203 (108 SODC and 95 VWHDC) presiding officers,
- 276 (147 SODC and 129 VWHDC) poll clerks and
- 14 (seven SODC and seven VWHDC) polling station inspectors working on the district and parish elections,

Review found that for the EU parliamentary election there were:

- 206 presiding officers,
- 281 poll clerks and
- 14 polling station inspectors

Review of all 994 presiding officers, poll clerks and polling station inspectors across both elections, identified 12 (six SODC and six VWHDC) district and parish elections staff members who did not undertake the online training. It is noted that for other elections staff roles, i.e. count supervisors, count assistants, postal vote assistants, briefings were provided.

- 5.2.3 Area assurance: Substantial

One recommendation has been made as a result of our work in this area (Rec 1).

### **5.3 Schedule of fees**

- 5.3.1 The scale of fees was agreed at SODC and VWHDC Council meetings on 11 October 2018 and 10 October 2018 respectively. Review of the scale of fees confirmed that they appear to be comprehensive and cover the roles and duties required in carrying out an election. It is noted that both SODC and VWHDC received funding to run the European Union (EU) elections, and returning officer agreed the fees for the elections staff.

- 5.3.2 A total of 984 (505 SODC and 479 VWHDC) election staff were employed at the district and parish council elections and 853 election staff were employed at the EU elections. Of the 1,837 staff employed over both May elections, a sample of 33 (11 SODC, 12 VWHDC and ten EU) election staff were reviewed and it was found that:

- 22 (eight SODC, eight VWHDC and six EU) election staff worked either as a (overnight) count supervisor, (overnight) count assistant, and/or verification assistant, of which:
  - 19 (eight SODC, five VWHDC and six EU) staff were paid incorrectly (12 overpaid and seven underpaid).
  - one SODC overnight count supervisor did not sign in or out and was paid for nine hours work.
- All 11 (four SODC, four VWHDC and three EU) presiding officers were paid in line with the agreed scale of fees for:
  - the mileage claimed;
  - collecting the ballot box;
  - undertaking online training;
  - undertaking their role as presiding officer.
- All seven (two SODC, two VWHDC and three EU) poll clerks were paid in line with the agreed scale of fees for:
  - undertaking online training;

- undertaking their role as poll clerk.
- One VWHDC poll station inspector was paid in line with the agreed scale of fees for:
  - undertaking online training;
  - undertaking their role as poll station inspector.

**5.3.3 Area assurance: Limited**

Two recommendations have been made as a result of our work in this area (Recs 2 and 3).

**5.4 Recharging of costs**

5.4.1 A record is kept on the Xpress management system of all contested and uncontested parish councils in May 2019. A schedule of election costs is in place, which details the cost of the district and parish elections, and states which costs relate to the parish elections. Review of the schedule of election costs found that the costs are independently reviewed; however, internal audit found that two amounts did not agree to the invoices received. However, internal audit is satisfied that this was rectified at the time of the audit review.

5.4.2 Costs relating to parish councils are transferred to the contested parish elections cost spreadsheet and calculated to establish the amount each parish council is recharged. The contested parish elections cost spreadsheet is split into wards. Due to the May 2019 elections being combined between district councils and parish councils, the election costs have been divided between the two. In May 2019, there were 13 (seven SODC and six VWHDC) contested parish council elections, which were undertaken over 27 (14 SODC and 13 VWHDC) parish wards. Of the 27 wards, internal audit selected a sample of ten (five SODC and five VWHDC) wards and review confirmed that the contested parish council recharge costs were correctly calculated.

5.4.3 Invoices to recharge contested parish council election costs are raised and issued through the debtors' module on the Agresso finance system. At the time of the audit review (October 2019) invoices had not been raised as the contested parish election costs were awaiting review and approval by the democratic services manager. However, internal audit confirmed that invoices are due to be raised in January 2020. As the checks carried out on the recharge costs (see 5.4.2) identified no errors, no recommendations have been made. In addition, a review of invoices will be performed as part of the follow up audit.

**5.4.4 Area assurance: Full**

No recommendations have been made as a result of our work in this area.

**5.5 Checking, authorising and making election payments**

5.5.1 All election staff receive an appointment letter, which includes two forms: acceptance of appointment form and staff payment form. Both forms must be completed and returned to the councils by the date stated on forms. Review of a sample of 33 (as selected in 5.3.2) found that three EU elections staff did not complete and return either the acceptance of appointment form or staff payment form.



- 5.5.2 Mileage can only be claimed by the presiding officers and the polling station inspectors. The elections team check the mileage on the mileage claim form against Google maps. Of the 33 elections staff (as selected in 5.3.2), 12 (four SODC district, five VWHDC district and three EU) elections staff claimed travel expenses as their role was either presiding officer or poll station inspector. Review of the 12 elections staff found that four (one SODC district and three EU) underclaimed their travel expenses. Based on our review, no issues with the travel expenses claim process were noted.
- 5.5.3 Both councils' returning officer has signed a contract with Access UK Ltd for Selima (a subsidiary company) to provide the payroll service for the payments of elections staff. The agreement started in September 2018 and is due expire in December 2020. As part of the agreement, Selima make any payments to HMRC on behalf of the councils, by the required target dates.
- 5.5.4 The elections team download the payment report from the Xpress management system and send it to Selima for payment. Payroll documents i.e. allowance and deduction control, payroll summaries and payslips, are sent by Selima to the elections team to review and confirm that the information and amounts are appropriate. Once reviewed, the electoral services team leader and either the head of legal and democratic (district and parish) or democratic services manager (European) signs the BACS payment to authorise payment. Review of 33 elections staff (as selected in 5.3.1) confirmed that staff were paid in line with the records per Xpress.
- 5.5.5 Selima has developed a declaration form for completion by the councils, to confirm which elections staff members require deduction of a higher tax rate (40%). During the district and parish elections, the elections team informed Selima with the staff requiring a 40% deduction. However, as the declaration form was not completed, due to the elections team not receiving the form, Selima deducted the basic tax rate for all staff members. By the time of the European election, internal audit confirmed that the declaration form was signed and completed by the electoral services team leader. The declaration form identified 40 higher rate taxpayers working at the election. Of the 40 staff, internal audit selected a sample of ten elections staff and review confirmed that all ten staff payment forms were received, the higher rate of tax was ticked, and staff were paid correctly. As the declaration form was completed accurately and returned to Selima during the European election, no recommendations have been raised.
- 5.5.6 Various calculation spreadsheets are used to calculate the amounts payable for the other election costs, so that payments can apportioned and recharged appropriately between the district councils and the contested parish councils. It is noted that the parish councils are recharged for their element of the costs. Review of 10 (five SODC and five VWHDC) parish wards confirmed that the invoices supported each cost and was consistently and appropriately applied. As at October 2019, the democratic services manager had not undertaken an independent review to confirm accuracy of apportionment.
- 5.5.7 Area assurance: Substantial  
One recommendation has been made as a result of our work in this area (Rec 4).

5.6 **Payments are recorded, reconciled and reported**

- 5.6.1 Payments to staff are recorded and analysed on Xpress and the councils have a contract with Selima Ltd to undertake the payroll on their behalf. Staff election payments are not processed through Agresso and are paid from the councils' bank account. The Accountancy team are notified of the amount to be credited and raise a journal against the relevant account code on the general ledger.
- 5.6.2 Other election payments are recorded on the schedule of election costs spreadsheet. The schedule of election costs lists the costs for the district and parish, and European parliament elections. Review of the schedule of costs confirmed that the election costs are reconciled to the general ledger and that the schedules are independently reviewed. It is noted that the accountancy team (Capita) undertake a monthly reconciliation of the councils' bank accounts against the general ledger. This will be reviewed in more detail in the 2019/2020 general ledger audit.
- 5.6.3 Area assurance: Full  
No recommendations have been made as a result of our work in this area.
- 5.7 Post-election review**
- 5.7.1 Upon completion of the district and parish, and European parliament elections, post-election reviews were undertaken to establish if there were any positive takeaways and/or areas for improvement. This was carried out by the elections team and the project team. In addition, feedback was sought from elections staff for consideration. It is noted that a consultant from the Association of Electoral Administrators also developed an action plan detailing area of improvement for both councils.
- 5.7.2 Following the post-election review, the returning officer developed a report on the delivery of the May 2019 elections. The report was accepted and approved by the Community Governance and Electoral Issues Committee on 29 October 2019 (SODC) and 22 October 2019 (VWHDC). The report highlighted seven key actions that arose from the May 2019 elections. However, an action plan has not been developed to monitor progress against key action points and to ensure that any other issues arising from the post-election reviews are implemented prior to the next elections.
- 5.7.3 Area assurance: Substantial  
One recommendation has been made as a result of our work in this area (Rec 5).

## **6. ACKNOWLEDGEMENTS**

- 6.1 Internal audit would like to take this opportunity to thank all staff involved for their assistance with the audit.

## **7. CATEGORISATION OF RECOMMENDATIONS**

- 7.1 To assist management in using our reports, we have categorised our recommendations according to their level of priority as follows:

<b>High risk</b>	Fundamental control weakness for senior management action	<b>Rec 2</b>
<b>Medium risk</b>	Other control weakness for local management action	<b>Recs 1 and 5</b>
<b>Low risk</b>	Recommended best practice to improve overall control	<b>Recs 3 and 4</b>

## OBSERVATIONS AND RECOMMENDATIONS

### ROLES AND RESPONSIBILITIES

#### 1. Online training

(Medium Risk)

Rationale	Recommendation	Responsibility
<p><u>Best Practice</u> Presiding officers, poll clerks and polling station inspectors complete the online training, prior to the elections.</p> <p><u>Findings</u> The following elections staff worked at the May 2019 elections:</p> <p><u>District and parish councils' elections</u></p> <ul style="list-style-type: none"> <li>• 203 (108 SODC and 95 VWHDC) presiding officers;</li> <li>• 276 (147 SODC and 129 VWHDC) poll clerks;</li> <li>• 14 (7 SODC and 7 VWHDC) polling station inspectors.</li> </ul> <p><u>European parliament election</u></p> <ul style="list-style-type: none"> <li>• 206 presiding officers;</li> <li>• 281 poll clerks;</li> <li>• 14 polling station inspectors.</li> </ul> <p>From review of all presiding officers, poll clerks and polling station inspectors who worked at both elections, internal audit found that 11 (two SODC presiding officers, three SODC poll clerks, one VWHDC presiding officer and five VWHDC poll clerks) elections staff did not complete the online training.</p> <p><u>Risk</u> If presiding officers, poll clerks and polling station inspectors do not complete the online training, there is a risk that staff do not carry out their duties appropriately, which may result in errors and reputational damage.</p>	<p>a) A reminder notice should be issued to presiding officers and poll clerks who have not completed the mandatory online training prior to the elections, reminding them of the requirement to do so in order to understand their duties.</p> <p>b) The elections team should perform a review of the online training records and decide whether to consider appointing staff for election duties in the future.</p>	Electoral Services Team Leader
Management Response		Implementation Due Date
<p>Recommendation is <b>Agreed</b> This will be implemented for the Police and Crime Commissioner election in May 2020.</p> <p>Management response: Electoral Services Team Leader</p>		31 May 2020

### SCHEDULE OF FEES

#### 2. Staff payment review

(High Risk)

Rationale	Recommendation	Responsibility
<p><u>Best Practice</u> Elections staff payments are calculated correctly and in line with the agreed scale of fees.</p>	A reminder should be sent to the elections team members to thoroughly review the payroll records to ensure that	Democratic Services Manager

<p><u>Findings</u> In October 2018, both SODC and VWHDC Council meetings approved the elections scale of fees. The scale of fees state that staff working on the count are paid:</p> <ul style="list-style-type: none"> <li>• for the first hour;</li> <li>• for each half hour thereafter or part thereof.</li> </ul> <p>The following elections staff worked at the May 2019 counts:</p> <p><u>District and parish councils' elections</u></p> <ul style="list-style-type: none"> <li>• 160 (80 SODC and 80 VWHDC) count assistants;</li> <li>• 40 (20 SODC and 20 VWHDC) count supervisors;</li> <li>• 164 (81 SODC and 83 VWHDC) overnight count assistants;</li> <li>• 42 (21 SODC and 21 VWHDC) overnight count supervisors.</li> </ul> <p><u>European parliament election</u></p> <ul style="list-style-type: none"> <li>• 146 count assistants;</li> <li>• 21 count supervisors;</li> <li>• 149 verification assistants.</li> </ul> <p>The approved scale of fees states that staff working on the count are paid for the first hour and for each half hour thereafter or part thereof. A sample of 22 (eight SODC, eight VWHDC and six European) elections staff at the count was selected and review found that 19 staff were paid incorrectly (12 were overpaid and seven were underpaid) and not in line with the agreed scale of fees.</p> <p><u>Risk</u> If elections staff payments are not calculated correctly, there is a risk of overpayment of staff resulting in a financial loss to the councils.</p>	<p>the amounts due to be paid to elections staff are accurately calculated and in line with the agreed scale of fees, prior to it being sent to Selima for payment.</p>	
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b> The scales of fees and charges agreed by the councils do not apply to the Parliamentary elections in December 2019 or the Police and Crime commissioner elections in May 2020, but the same principle will be applied to the fee structure agreed by the Acting Returning Officer/Local Returning Officer.</p> <p>Management response: Democratic Services Manager</p>		31 January 2020

### 3. Signing in and out at the count

(Low Risk)

Rationale	Recommendation	Responsibility
<p><u>Best Practice</u> Elections staff working at the count as either an assistant, supervisor or verifier, fill in the signing in and out sheet.</p>	<p>A notice should be issued to all elections staff on the count, as either an assistant, supervisor or verifier, to fill in the signing in and out sheet.</p>	<p>Electoral Services Team Leader</p>

<p><u>Findings</u> A sample of 22 (eight SODC, eight VWHDC and six European) elections staff at the count was selected and review found that one overnight supervisor did not sign in or out sheet and was paid for nine hours of work. It is noted that the individual did confirm their hours via email.</p> <p>Also, review of the signing in and out sheets found that the sheets were filled in by the same officer and not by the individuals working at the count.</p> <p><u>Risk</u> If elections staff do not fill in the signing in and out sheet, there is a risk of them either not being paid or being paid incorrectly.</p>		
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b> Count supervisors are instructed to ensure that this happens, and this will be reinforced.</p> <p>Management response: Democratic Services Manager</p>		31 December 2019

## CHECKING, AUTHORISING AND ELECTION PAYMENTS

### 4. Returning of acceptance and staff payment forms

(Low Risk)

Rationale	Recommendation	Responsibility
<p><u>Best Practice</u> Elections staff complete and return both acceptance of appointment (Form A) staff payment (Form B) forms prior to working on the elections.</p> <p><u>Findings</u> At both May 2019 elections, there were:</p> <ul style="list-style-type: none"> <li>• 505 elections staff - SODC district and parish elections;</li> <li>• 479 elections staff - VWHDC district and parish elections;</li> <li>• 853 elections staff - European parliament elections.</li> </ul> <p>A sample of 33 (11 SODC, 12 VWHDC and ten European) found that three European election staff did not complete and return either Form A - acceptance of appointment and Form B - staff payment and were paid for undertaking their role.</p> <p><u>Risk</u> If elections staff do not complete and return Form A, there is a risk of the councils not receiving any formal acceptance to undertake the role resulting in a possible no show to undertake the role.</p>	<p>A reminder should be sent to all election staff members to complete and return both Form A - acceptance of appointment and Form B - staff payment.</p>	<p>Electoral Services Team Leader</p>

If elections staff do not complete and return Form B, there is a risk of staff being incorrectly taxed.		
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed/Agreed in Principle/Not Agreed</b>  This will be done as far as possible, but Form A is not always achievable for staff appointed at short notice e.g. to replace staff who withdraw</p> <p>Management response: Democratic Services Manager</p>		31 May 2020

## POST-ELECTION PERFORMANCE REVIEW

### 5. Post-election action plan

(Medium Risk)

Rationale	Recommendation	Responsibility
<p><u>Best Practice</u>  An action plan is in place and followed to rectify any issues identified following the previous election.</p> <p><u>Findings</u>  Post-election reviews of both the district and parish councils' elections and the European parliament election were undertaken by the elections team, project team and the consultant from the Association of Electoral Administrators and issues were identified.</p> <p>In October 2019, a report went to both SODC and VWHDC's Community Governance and Electoral Issues Committee and key actions were noted in the report.</p> <p>An action plan was developed by the external consultant and at the time of the audit (October 2019) the elections team were working through the actions. However, an action plan has not been developed regarding the issues identified in the post-election reviews undertaken by both the elections team and the project team; nor has an action plan been developed regarding to the key actions noted in the report to the committee.</p> <p><u>Risk</u>  If an action plan is not in place to rectify any issues identified in the May 2019 elections, there is a risk that the councils will not learn from any mistakes made resulting in the same error being made in the next elections.</p>	<p>An action plan with implementation target dates should be developed to ensure that any issues identified from the May 2019 elections in the post-election reviews are in place prior to the next elections.</p>	<p>Electoral Services Team Leader</p>
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b>  This will be signed off at the Gateway 3 project closure and delivery review report.</p> <p>Management response: Democratic Services Manager</p>		31 March 2020