

Internal Audit Report

Elections and Election Payments

2023/24

Draft report: 26 January 2024
Final report: 9 February 2024
Last audited: December 2019 (Limited assurance)

Audit Objective To review that elections and election payments are managed appropriately and in line with legislation.

Assurance Opinion		Number of Actions				Key Risks Reviewed
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Priority	Joint	South	Vale	Reference
		Priority 1	-	-	-	-
		Priority 2	4	-	-	4 to 7
		Priority 3	4	-	-	1 to 3 and 8
		Total	8	-	-	-

- Elections are not conducted in accordance with relevant legislation.
- A lack of contingency planning may result in low/no staffing to deliver elections.
- Training is not delivered to officers to effectively conduct their duties.
- Inaccurate payments and recharges are made in relation to elections.
- Health and safety requirements to assess the suitability of election venues have not been considered.

The audit scope included:

Objective	Audit Scope
1 Procedures and guidance	Elections are conducted in accordance with legislation and appropriate procedures are in place for managing elections and election payments.
2 Roles and responsibilities	Roles and responsibilities are clearly defined for officers at polling stations and count venues and suitable contingency planning is in place for drop out/absence during election recruitment process.
3 Election payments	Election payments, expense claims, and recharges have been made appropriately and accurately.
4 Operational management	Operational health and safety controls are in place for election venues (polling stations/count venues etc) and hard copy election records are retained in line with the retention policy.
Election planning and post-election review	A suitable project management schedule is in place with relevant stakeholders and a post-election review is undertaken to address areas of improvement for future elections.

Key Findings		
Objective	Key Findings	
1	Procedures and guidance	<ul style="list-style-type: none"> • Elections in the United Kingdom are run by each local authority and the procedures and guidance for running an election are provided to local authorities by the Electoral Commission (EC). The EC have developed (on-line) guidance for both the Returning Officers and Electoral Registration Officers to assist local authorities make sure elections are run well, and that they have all the information they need to facilitate any operational and legislative changes in election practices. • Major changes within the electoral process came into force nationally in 2019 due to the Covid-19 pandemic, and more recently, with the introduction of voter ID requirements for the 2023 local elections. These changes were implemented across both South and Vale. • The election team maintains 65 procedure notes covering operational and system-based routines and a log of review activity; however, 26 documents have not been reviewed since 2019, and 22 have not been reviewed or updated since their creation.
2	Roles and responsibilities	<ul style="list-style-type: none"> • Job descriptions (JDs) are in place for each of the 22 electoral roles and are generally reviewed and updated prior to each election to reflect changes in process, operational procedures, or legislation. However, seven (32%) JDs were formally reviewed in 2018/19 but not again before the May 2023 elections. • Training is refreshed and updated for every election in line with EC requirements (e.g., implementation of voter ID requirements in May 2023). Presiding officers, poll clerks, and polling station inspectors must undertake role specific online training. • Of the 636 appointed election staff who worked on the election day, 14 (five South and nine Vale) election staff (2%), did not complete the online training. This is due to several reasons such as late appointments or covering no shows/illness on the election day. Ad-hoc training is provided in-person for additional election roles, such as Neighbourhood Planning Referendums (NPRs), By-Elections, Ballot box preparation and collection, Tablet Training (if required); Postal votes (delivered on teams); and Count supervisor roles, consequently training records are not kept. • A HR project group assisted with resource and contingency planning, recruitment, and fulfilment of election roles. Contingency plans were successfully enacted on election day to respond to four no shows: staff were moved to the vacant posts and all venues remained open and staffed, providing a full election service. • South and Vale Polling Station Electorate statistics considered the recommended EC ratios when planning the number of staff appointed to each polling station based on the registered electorate.
3	Election payments	<ul style="list-style-type: none"> • Election fees and charges were approved by Full Council in December 2022, where it was agreed that the scales of fees for staffing positions are amended to reflect those adopted by Oxfordshire County Council. • Costs relating to parish council elections were recharged to the contested parish councils in line with the approved scales of fees and charges, and payments were received and allocated correctly in Unit4. • Payroll processing is now performed in-house (previously outsourced to Access) by exporting officer payment and expenses information from the electoral management system, Xpress, into the payroll and employee management system, Zellis ResourceLink, ready for payment. • Based on our review, fees for roles were applied in line with the scales of fees; however, four elections staff had a difference between their final payslip and Xpress system report values, resulting in a minor overpayment (12 pence), due to rounding differences between the two reporting systems resulting in a variance in tax calculations. • Routine Xpress report checks highlighted 33 elections staff with zero tax and adjustments were correctly made to final payslips. • Anomalies were also identified between the final Xpress system reports and BACs release forms for reported HMRC tax payment values, as a result of the tax calculation differences identified across the two systems. Further system investigation is required to satisfy accuracy in payments across both systems.

<p>4</p>	<p>Operational management</p>	<ul style="list-style-type: none"> Local authorities must review their polling districts and polling places for UK parliamentary constituencies at least once every five years. This was last completed for South and Vale prior to the May 2019 elections and will be performed again before the 2024 elections. The districts assigned a total of 209 (109 South and 100 Vale) polling stations for the May 2023 local elections. Forms are in place to support the venue booking process; however, health and safety considerations are not evidenced to ensure the suitability of premises (operator risk assessments and Public Liability Insurance are in place and valid). Although the requirement for suitable cover lies with the venue operators, the councils have a duty of care to ensure that the safety of staff and members of the public is not compromised. The councils are provided general cover for elections under the Zurich Municipal Select Casualty module; however, where staff and/or members of the public may be at risk of harm through accident or incident whilst visiting an election venue, liability may lie with the venue operator. It is therefore important that checks are in place to ensure that suitable insurance cover is in place at venues to minimise the risk of unnecessary expense in defence of non-liable claim disputes, and reputational damage by association. There are a limited number of election roles with lone working responsibilities, however, a suitable lone working risk assessment formally documenting the communication and escalation process could not be provided. A Data Protection Impact Assessment (DPIA) is not in place for processing anonymous registration applications, which is EC best practice. The retention periods stated in the electoral services Record Of Processing Activities, Retention Schedule, and Privacy Notices on council websites are inconsistent and need reviewing. A new data retention schedule and tracker has recently been developed; however, we could not confirm if the revised data retention practices were put in place for historic election records. There is no register of attendance in place for officers visiting and accessing offsite storage units housing election records.
<p>5</p>	<p>Election planning and post-election review</p>	<ul style="list-style-type: none"> Election project plans (dashboards) are available and include the requirements of the EC guidance and the major statutory dates as stated on the Electoral Commission timetable. Election planning project teams have been expanded in the last few years to assist with effective communication and implementation of election planning, contingencies, and strategies. This now includes the communications team, corporate projects planning team, HR, IT and risk and insurance. Since the May 2023 District and Parish elections, it is standard practice to collate feedback on operational aspects of elections across key stakeholders. An action log track issues identified and the project plan and risk register is updated, which assists in planning for future elections.