ER INTERNAL AUDIT REVIEW

9th November 2020

1   PURPOSE OF REPORT

1.1   This report is to update the Board on the 2019/20 CEC Internal Audit exercise for the Lothian Valuation Joint Board (LVJB). As part of their schedule of work, an audit was carried out to assess the adequacy of design and operating effectiveness of controls established by LVJB relating to Electoral Registration. The final report was received on 14th September and is attached as appendix 1 to this report.

2   MAIN REPORT
Internal Audit Findings

2.1   The report indicated an overall amber rating of "Some improvement required". This is further defined as "Whilst some control weaknesses were identified, in the design and/or effectiveness of the control environment and/or governance and risk management frameworks, they provide reasonable assurance that risks are being managed, and the LVJB's objectives should be achieved.".

2.2   A total of 5 medium findings were observed in the report;

Medium	Voter Eligibility Checks
Medium	Technology systems - Supplier management and user access
Medium	Data Retention and Protection procedures
Medium	Electoral Registration Policies, Procedures, and Risks
Medium	Employee Disclosures and Training

2.3   The report refers to a further risk around nationality and residence checks which LVJB cannot presently undertake unless there is reasonable doubt about the accuracy of an application. As stated in the report these are nationally identified issues which current legislation does not provide the authority to implement additional controls.

2.4   The 2018/19 Internal Audit on Barclay Readiness identified one medium rated finding around the need for the LVJB project management framework to be consistently and effectively implemented to support the Barclay project. Of the seven agreed management actions arising from the medium finding, four have been completed. Two actions relating to risks, assumptions, issues and dependency RAIDS) logs and a system testing framework, although in place, do not have documented sign off by the project board. The final action references the ability of internally appointed project managers Although they are provided regular oversight by the Project Management Board, the outcome is not documented and can subsequently not be verified by Internal Audit. LVJB are prepared to tolerate the residual associated risk with this finding.

3   CONCLUSION

The 2019/20 Audit was particularly challenging due to the ongoing COVID 19 pandemic and that this was the first time that the Electoral Registration function had been reviewed under the auspices of Internal Audit.

The position was exacerbated by the organisational requirement to continue to maintain excellent service delivery levels during this difficult time whilst dealing with an audit procedure made increasingly more complex due to the nature of remote access and collaboration. That aside, there were useful lessons learned which will be invaluable in future exercises of this nature.

I am extremely grateful, not only to our internal Administration, Customer Support and Governance Teams, but also to our colleagues within CEC Internal Audit for their commitment and professionalism in getting the Electoral Registration audit completed successfully.

4   RECOMMENDATIONS

4.1   The Board is asked to note the Internal Audit report for 2019/20.

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Bernie Callaghan
Head of Governance
9th November 2020

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Appendices:

Appendix 1: LVJB Electoral Registration Process – Final Internal Audit Report 2019-20

⋆EDINBVRGH⋆
THE CITY OF EDINBURGH COUNCIL

The City of Edinburgh Council
Internal Audit

Lothian Valuation Joint Board (LVJB) – 2019/20

Final Report

14th September 2020

OO1903

Overall report rating: Some Improvement required

Some improvement required	Whilst some control weaknesses were identified, in the design and / or effectiveness of the control environment and / or governance and risk management frameworks, they provide reasonable assurance that risks are being managed, and the Lothian Valuation Joint Board's objectives should be achieved.

Contents

This internal audit review is conducted for the Lothian Valuation Joint Board (LVJB) and is designed to help the LVJB assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Public Sector Internal Audit Standards (PSIAS) and as a result is not designed or intended to comply with any other auditing standards.

Although there are a number of specific recommendations included in this report to strengthen internal control, it is management's responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the LVJB. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

1. Background and Scope

Background

Lothian Valuation Joint Board

The Lothian Valuation Joint Board (LVJB) is a statutory entity established under the 1995 Valuation Joint Boards Order. It provides a range of specialist valuation and electoral registration services for the City of Edinburgh; East Lothian; West Lothian; and Midlothian local authorities and is responsible for the management and ongoing administration of their business rates valuation rolls; council tax valuation lists; and electoral registers. As per the [Representation of the People (Scotland) Act 1983](#), LVJB's Electoral Registration Officer (ERO) is responsible for compiling and maintaining the electoral register that enables eligible electors to vote at the various national and local elections and referendums held throughout the Lothian region.

Registering to vote

Applicants can register to vote either [online](#); by telephone; or by completing a paper application by post, providing their full name, address, National Insurance (NI) number and date of birth. The [Electoral Registration and Administration Act 2013](#) introduced individual electoral registration in Great Britain, enabling EROs to share, and verify information to assist with ongoing maintenance of the electoral register.

LVJB uses the Idox electoral management system (EMS) 'Eros' to maintain and update the electoral register. Details of registration applications are sent to and results received back from the Department for Work and Pensions (DWP) via a secure data transfer mechanism within Eros, enabling matching of applicant names; addresses; dates of birth; and national insurance (NI) numbers against DWP records.

LVJB management has advised that where applicant information cannot be verified with DWP, they then try to verify the information provided against Council tax records and educational data based on data sharing agreements with relevant universities and local authorities.

If all validation checks fail or are not applicable (for example, if an applicant does not have an NI number or Council tax record), there is provision in the legislation for the ERO to request that applicants provide documentary evidence as proof of identity.

Where the applicant's registration is refused, the applicant can appeal against the decision to the ERO and request a hearing. The ERO then reviews the appeal together with relevant documents to make a final decision. The applicants have a right to further appeal against the ERO's decision to the Sheriff.

Third party systems

LVJB also uses two other third party systems named CIVICA and Objective Connect. CIVICA is an internal document repository system hosted on the LVJB network and Objective Connect, a cloud-based system, is used to transmit sensitive and private electoral data to external third parties in a secure and reliable manner.

Annual household canvass

The ERO is required to conduct an annual canvass of all households in the Lothian area to validate the completeness and accuracy of the electoral register and update it, where required. The current process involves issuing canvass communications to the occupier of every registered address. The ERO also receives information about new housing developments from the LVJB Council Tax valuation team. Canvass communications request occupiers to confirm the completeness and accuracy of voter details currently registered at the address.

The canvass usually takes place from July until November and the ERO publishes an updated version of the register annually on 1st December. In 2019, the register was published on 14 November due to the UK Parliamentary Election held on 12 December 2019.

Electoral Register

There are two versions of the electoral register, the full version and the open register. The full version is publicly displayed and available for inspection at the Electoral Registration Office and Council libraries and is used as the basis for issuing poll cards and producing absent voter lists; confirming eligibility of voters at polling stations; and for other statutory purposes including prevention and detection of crime and loan or credit checks by credit referencing companies. The full register contains names and addresses of all registered voters, however, some special category electors such as overseas electors and service electors are included in the register under the heading of 'other electors'.

The open register is an extract of the full register that excludes details of voters who have opted out of the full register and can be inspected at the Electoral Registration Office. The open register can be purchased by any person or organisation. Voters who have genuine concerns about their personal or family members' safety can register as anonymous voters whose personal details are excluded from both registers.

Management has advised that at the time of elections, the full version of the electoral register is shared with the Councils' authorised printers, for production of poll cards and postal ballots.

Registration requirements

Applicants need to satisfy residency, nationality, and age requirements to be eligible to register to vote. The voting age to vote for UK Parliament and European Parliament elections is 18, however, the Scottish Elections (Reduction of Voting Age) Act allows eligible individuals aged 16 to vote in Scottish Parliament and local council elections. Additionally, the act allows Scottish applicants who meet residency and nationality requirements to register at age 14, however their details are excluded from both the open and full electoral registers.

There are also special category voters such as Service Electors (serving in the Armed Forces); overseas voters (British citizens living overseas); and those who register by making a declaration of local connection, for example, those with no fixed address or remanded in custody or a patient in a mental health hospital.

Any registered elector may apply to become an absent voter (voting by post or proxy).

Electoral Commission guidelines and performance standards

The Electoral Commission has published detailed five part guidance and resources for running electoral registration, that includes planning for the delivery of electoral registration activity; the registration framework; canvassing; maintaining the register throughout the year; and absent voting. EROs are encouraged to apply this guidance and align their policies and procedures with guidance notes.

Additionally, the Electoral Commission has also published performance standards for Electoral Registration Officers. These performance standards are related to the framework for the delivery of registration activity and maintenance of complete and accurate electoral registers. These standards define the outcomes expected from the ERO; steps to be taken by the ERO to achieve expected outcomes; and the evidence requirements to substantiate that outcomes have been achieved.

Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the controls established by LVJB to comply with statutory and legislative requirements relating to electoral registration.

Testing was performed on a sample basis for the period April 2019 – July 2020.

Limitations of Scope

The voting process, managed by the Councils following receipt of electoral registers from ERO, was specifically excluded from the scope of this review.

This review was performed during the Covid-19 pandemic lockdown and the audit was conducted remotely in accordance with Scottish Government guidance to work from home. As a result, the following areas could not be reviewed:

- Controls relating to physical dispatch of letters including rejection letters and additional document request letters;
- Controls relating to storage of applicant's physical documentary evidence and application forms in compliance with data protection requirements as remote access could not be provided to the Civica system.
- Processing postal / proxy application forms and data; and
- Processing anonymous applications and attestations data

HEF processing was also excluded from scope reflecting an ongoing national review of the canvassing process reforms and new legislative proposals

Reporting Date

Our audit work concluded on 20th August 2020, and our findings and opinion are based on the conclusion of our work as at that date.

2. Executive summary

Total number of findings: 5

Summary of findings raised	
Medium	1. Voter Eligibility Checks
Medium	2. Technology systems - Supplier management and user access
Medium	3. Data Retention and Protection procedures
Medium	4. Electoral Registration Policies, Procedures, and Risks
Medium	5. Employee Disclosures and Training

Opinion

Some Improvement Required

Whilst some moderate control weaknesses were identified in the design and effectiveness of the LVJB electoral registration control environment and risk management framework, they provide reasonable assurance that risks are being managed, and that LVJB's objectives to completely and accurately maintain and update electoral registers in line with applicable statutory and legislative requirements should be achieved.

Our review highlighted a gap in legislative requirements that exposes Electoral Registration Officers to risk in relation to the potential registration of applicants who may not meet nationality and residency requirements to vote.

Part four of the Electoral Commission guidance (refer page 48 section 1.2.4) specifies that 'the Electoral Registration Officer will also need to establish that the applicant fulfils their other eligibility criteria (age, nationality, residence) and may have already done so before receiving the match results from Department of Work and Pensions', however, management has advised that the guidance is not aligned with the Representation of the People (Scotland) Act, as it does not permit valuation joint boards to complete nationality and residence checks (for example by requesting supporting documentary evidence), unless there is reasonable doubt about the accuracy of the application.

LVJB management has advised that this is a known risk that has been discussed nationally between valuation joint boards, and that no solution has yet been identified to address and mitigate this potential risk. This control gap has not been raised as a finding in this report as LVJB management has advised that they do not have the necessary legislative authority to implement appropriate controls.

Five Medium rated findings have been raised reflecting the need to address the moderate control weaknesses identified in the LVJB electoral registration control environment and risk management framework. These highlight the need to improve the record keeping supporting completion of voter eligibility checks; obtain ongoing assurance from third party system suppliers on the remote access, security and system operational controls supporting publication of accurate electoral registers; improve record retention and data protection processes; ensure that operational policies, procedures and risk registers are regularly reviewed and updated; and ensure that all employees receive relevant training to support their ongoing development.

Further information is included at Section 3.

Implementation of Internal Audit findings raised in previous audits

The 2018/19 LVJB Internal Audit focused on Barclay Readiness and included one Medium rated finding highlighting the need to ensure that the established LVJB project management framework was consistently and effectively applied to support the Barclay project. This finding was supported by seven agreed management actions, all of which were due for completion in the 2019 calendar year.

Review of evidence to support implementation of the seven agreed management actions confirmed that four have been effectively implemented.

Whilst management has advised that a further two actions in relation to project risks, issues and dependencies and systems testing have been implemented, there is currently no documented evidence of review and approval of these processes by the project board. Management has confirmed that these were presented to the board and agreed informally.

The remaining management action highlights the need to ensure that appropriately skilled and experienced project managers are allocated to the project and that their ongoing delivery and performance is monitored. Management has confirmed that these are not dedicated project managers (PM) but employees who have volunteered to undertake the PM role to the best of their ability, and that there is regular oversight performed by Project Management Board however this is not documented. Consequently, Internal Audit cannot validate the implementation of this management action. Management has confirmed that they are prepared to tolerate the residual risks associated with this aspect of the finding.

Areas of good practice

Our review highlighted following areas of good practice:

1. The team performing the electoral registration process are highly skilled and experienced.
2. The EROS electoral registration system includes effective controls to enable identification of special category; anonymous; underage; and opted-out voters for inclusion in relevant electoral registers.
3. There are pre-designed standard templates in place for letters issued in relation to rejected and ineligible applications; or to request additional documentary evidence from applicants. Rejection letters also contain information regarding the applicants right to appeal the decision.
4. Basic Disclosure checks are performed for all new LVJB employees in accordance with Cabinet Office requirements.

3. Detailed findings

1. Voter Eligibility Checks	Medium

Review of LVJB's processes to verify applicants' identities and their eligibility to vote prior to inclusion in the electoral register identified that:

1. LVJB accepts the Young Scots Card as a form of identification for young voters, however, this card is not listed within the Ministerial Guidance list of acceptable documents.

2. Details of the outcomes of additional checks performed, following unsuccessful confirmation of dates of birth and / or National Insurance (NI) numbers with Department of Work and Pensions (DWP), are not recorded in the electoral registration system and supporting evidence is not retained.

3. We noted one instance where verification of an elector was completed via phone call but there were no details and record of this contact within the elector's timeline on the EROS electoral registration system.

4. No evidence of completion of checks performed on special category applicants such as Overseas Voters; Crown Servants; and members of the armed forces, is currently retained.

5. There is also no centralised system to record and evidence the checks performed by LVJB on applications that have been refused.

6. Discussions with Administration Officers established that evidence supporting refused cases is often retained in employee email accounts or sometimes shared with the Administration Manager.

Risks

The potential risks associated with our findings are:

- Potential non-compliance with legislative requirements and Electoral Commission guidance.
- Lack of assurance over the completeness and accuracy of pre-registration eligibility checks.
- Registration of potentially ineligible voters as special category voters.
- Evidence to support refusal of applications may not be available during a potential appeal; challenge in court of law; or any internal/external review.

1.1 Recommendation: Voter Eligibility Checks

a) The list of documents accepted to verify applicants' identities should be aligned with Electoral Commission guidance and Ministerial guidance list of acceptable documents.

b) Details of eligibility checks performed should be recorded in an appropriate system or format.

c) Evidence to support successful processing or refusal of an application should be retained in accordance with applicable data protection legislative requirements.

1.1 Agreed Management Action: Voter Eligibility Checks

The Young Scots Card is a trusted document that is widely accepted as identification amongst ERO's across Scotland. LVJB will continue to use this for the registration of young electors when deemed appropriate.

EROS records the majority of additional checking information within the timeline of each elector's registration history. LVJB will create a recording and maintenance process for any verification or validation of the eligibility process that is not held within the timeline.

LVJB will create a centralised mechanism of recording refusal decisions where there is evidence to do so.

Owner: Graeme Strachan, Electoral Registration Officer **Contributors:** Niall MacGalloway, Administration Officer	**Implementation Date:** 12th October 2020

2. Technology systems - Supplier management and user access	**Medium**

Review of contracts established with third-party system suppliers; the established LVJB supplier management process; and LVJB employee access to the following systems established that:

EROS - Electoral Registration System

1. There are no contractual requirements for the supplier to provide ongoing assurance on the integrity of their controls supporting remote system access by their employees to resolve system issues and implement new system versions and controls.

2. The Cabinet Office requirement to perform a Basic Disclosure check on any individual accessing the electoral system is not included in the third-party supplier contract in relation to their employees with authority to access the system remotely.

3. There is no contractual requirement for either the system supplier or LVJB to confirm that they have independently reviewed and tested new operational updates/modules prior to release into the live system.

4. LVJB employee access rights to the electoral system are reviewed on an ad hoc basis when team members change roles or leave the organisation. Management has advised there was a baseline user profile review completed in 2018 although no evidence is available to support completion.

Objective Connect - **Data sharing platform**

5. There are no contractual provisions for the supplier to provide ongoing assurance on the integrity of technology controls supporting system security. Management has provided the supplier's ISO27001 certificate and Security and Architecture report from the supplier website, however, this has not been independently reviewed by LVJB to identify any potential control gaps that should be discussed with the supplier.

6. A generic login is used to share private electoral data with external bodies. We noted during our review that four LVJB users currently access Objective Connect using a generic 'Enquiries' login which leaves no user-specific audit trail in the system.

Risk

The potential risks associated with our findings are:

- LVJB is unaware of system (third party remote access) control gaps that could result in potential security and data protection breaches.

- Third party support staff accessing electoral data may not be compliant with the Cabinet Office Basic Disclosure check requirements.

- Errors in the design of electoral system application controls implemented through the installation of system upgrades (for example incorrect system flags) could compromise the completeness and accuracy of electoral registers and may not be aligned with applicable legislation and guidance.

- Inability to detect any internal data protection breaches caused by LVJB employees.

2.1 Recommendation: Review of third-party supplier contracts

1. Third party supplier contracts for both the EROS and Objective Connect systems should be updated to include requirements to provide ongoing assurance reports confirming the integrity of controls supporting remote access; system security; and pre implementation testing of new system controls supporting the maintenance of electoral registers.

2. The contract with EROS electoral system supplier should be revised to include the requirement for supplier to perform Basic Disclosure checks for all staff members with access to LVJB electoral data.

2.1 Agreed Management Action: Review of third-party supplier contracts

LVJB will engage with iDox and Objective Connect to discuss the required assurance reports. However, it is recognised that unless these are worthwhile additions for other clients, it may be unlikely that they are introduced. LVJB management will tolerate this risk if these assurance reports are not supplied.

LVJB will seek amendment to the EROS contract to include Basic Disclosure checks for iDox staff who access LVJB electoral data.

Owner: Graeme Strachan, Electoral Registration Officer **Contributors:** Bernie Callaghan, Head of Governance	**Implementation Date:** 1st December 2020

2.2 Recommendation: System data security

1. LVJB should review system security assurance reports from third party suppliers annually, and, follow up any areas of concern identified with suppliers to ensure that they are addressed.

2. Confirmation of third-party employee Basic Disclosure check should be requested and recorded by LVJB prior to approving supplier remote access to the live EROS system.

3. Confirmation of testing outcomes should be obtained prior to remote implementation of new system modules by the supplier.

4. Individual LVJB employee logins should be created on Objective Connect to support sharing electoral data with external contacts. Objective Connect data sharing activity should also be reviewed periodically to confirm that only approved and necessary data has been shared.

5. Ongoing LVJB employee access reviews (for example quarterly or six-monthly reviews) should be performed to confirm that only relevant employees have access to electoral data. Review completion and outcomes, including details of any action taken to change employee access profiles, should be documented.

2.2 Agreed Management Action: System data security

If security assurance reports can be provided by third party suppliers, LVJB will review them annually and follow up any areas of concern.

Basic Disclosure checks will be requested and recorded by LVJB prior to any remote system access.

LVJB will seek to obtain confirmation of testing outcomes prior to any remote implementation of new system upgrades.

LVJB will ensure there are individual logins to Objective Connect and sharing/access activity shall be reviewed periodically.

Employee access review shall be undertaken every six months and recorded. Any employee access profile amendments shall be logged.

Owner: Graeme Strachan, Electoral Registration Officer **Contributors:** Chris Beaton, Administration Manager	**Implementation Date:** 1st December 2020

3. Data Retention and Protection Procedures	Medium

A review of LVJB's electoral data retention and protection processes identified the following inconsistencies:

1. **Records Retention**

- The LVJB Record of Processing spreadsheet notes that the retention period for Household Enquiry Forms (HEFs) is 1 year, in contrast to the records Retention and Disposal Schedule which states 3 months;

- The Record of Processing spreadsheet contains TBA (to be agreed) against each Eros system record;

- Some documents included on the Record of Processing spreadsheet, such as attestation certificates and documentary evidence are not included within the LVJB Retention and Disposal Schedule;

- There is no audit trail of changes/updates to the schedule as it is not version controlled.

2. **Disposal of records from the CIVICA system**

- There is no documented end to end process for disposal of records in the CIVICA system, including details of checks to be performed prior to disposal.

- There are 36 documents recorded in the 'Documents to be removed from CIVICA' spreadsheet where no automated system record deletion profiles have been established.

- Only one team member currently maintains the CIVICA system profiles/criteria that ensure automatic deletion of records at a specified date.

3. **Data and records held on servers and in e-mail accounts**

Currently, no checks are performed to ensure that data and records held on LVJB server or on individual e-mail accounts is retained and deleted in accordance with relevant record retention and disposal processes and timeframes.

4. **Data Sharing Agreements (DSA)**

- DSAs have not been established with two of the four local authorities to support exchange of Council Tax data, and there are no established DSAs with local authorities for the exchange of educational data.

- There are also no DSAs between LVJB and local authority Returning Officers (ROs) that record arrangements to share confidential electoral registers directly with printers on behalf of the ROs.

- Review of the existing DSA with Queen Margaret University (QMU) highlighted that it is not signed by the QMU representative.

Risk

The potential risks associated with our findings are:

- Documentation supporting electoral registration data is not processed; protected; retained archived; and disposed of in accordance with applicable data protection legislation and

requirements, including the Data Protection Act 2018, and General Data Protection Regulation (GDPR).

- Key person dependency risk in relation to maintaining automated CIVICA system records disposal profiles / criteria.

- Potentially unauthorised exchange of electoral register data with third parties.

3.1 Recommendation: Data Retention and Protection Procedures

1. LVJB data retention and protection documents including (but not limited to) the Record of Processing and the Retention and Disposal Schedule should be reviewed to ensure that their content is consistent and aligned with applicable regulations.

2. Records retention and disposal policies, guidance and supporting documentation should be reviewed at least annually with a record of all significant changes reflected in a version control schedule.

3.1 Agreed Management Action: Data Retention and Protection Procedures

LVJB will review data retention and protection documents to ensure consistency with applicable regulations, we will also ensure these are reviewed at least annually and version controlled.

Owner: Graeme Strachan, Electoral Registration Officer **Contributors:** Bernie Callaghan, Head of Governance	**Implementation Date:** 25th January 2021

3.2 Recommendation: Disposal of electoral registration records

1. The process for creating CIVICA system profiles / criteria to ensure automatic disposal of electronic electoral registration records should be documented.

2. Training on the process for creating CIVICA system profiles / criteria should be provided to other employees and rotation of these responsibilities implemented to mitigate key person dependency risk.

3. A sample check should be completed to ensure that all electronic CIVICA records have been allocated an automated deletion profile and that scheduled automatic CIVICA records deletion processes have been effectively completed.

4. Clear processes and procedures should be designed; communicated; and implemented to confirm (at least annually) that electoral data retained on servers and in individual email accounts is processed; stored; and deleted in line with applicable LVJB data retention and disposal policies and data protection requirements.

3.2 Agreed Management Action: Disposal of electoral registration records

All recommendations agreed. An additional member of the electoral team shall be trained on the Civica disposal process to mitigate key person dependency risk.

Owner: Graeme Strachan, Electoral Registration Officer **Contributors:** Chris Beaton, Administration Manager	**Implementation Date:** 8th February 2021

3.3 Recommendation: Data Sharing Agreements

1. Data sharing agreements should be established with local authorities supporting the exchange and use of Council tax; educational; other relevant records, and with the Returning Officers for the exchange of electoral registers with printers.

2. Existing data sharing agreements should be reviewed to ensure that they are updated and signed by all relevant parties.

3.3 Agreed Management Action: Data Sharing Agreements

Other than Returning Officer data sharing agreements which are covered by legislation, data sharing agreements shall be created and reviewed annually for currency and accuracy.

Owner: Graeme Strachan, Electoral Registration Officer **Contributors:** S Grierson, Governance Officer	**Implementation Date:** 23rd November 2020

4. Electoral Registration Policies, Procedures, and Risks	Medium

Review of LVJB electoral registration operational policies and procedures and risk registers identified that:

1. Process notes: there is currently no operational process document that demonstrates the full end to end electoral registration process, although detailed technical procedures have been established to support completion of individual process tasks.

2. Policies and procedures update: policies and procedures are currently only reviewed and refreshed in advance of elections, and the process is monitored by management, however, review outcomes and changes are not recorded.

3. Guidance from the Electoral Commission is often discussed in meetings that are not minuted or communicated through emails but is not subsequently included in relevant procedures.

4. Electoral Register pre publishing checks: checks and controls applied (including management oversight and review) to confirm the completeness and accuracy of electoral registers prior to their publication and distribution are not documented.

5. Telephonic Voter registration Quality Assurance (QA): there is currently no established QA process to confirm accuracy of electoral registrations received by telephone. Management has advised that calls are recorded and checked to electoral system data when complaints are received.

6. Appeals Process: there is currently no documentation supporting the appeals process, including clearly defined roles and responsibilities. The document retention period applied to appeal records is also unclear as this is not specified in either the Record of Processing document or the Retention and Disposal Schedule.

7. Anonymous Voter applications are processed only by Administration Officers, with poll cards issued only by the Head of Administration due to data sensitivity. Details of these restricted access responsibilities have not been recorded, and the anonymous voters process has not been documented.

8. Electoral Registration Officer (ERO) details and electronic signatures: review of the standard letter template issued to applicants requesting additional documents established that it included the electronic signature of the previous ERO, as the details had not been updated in the EROS

system test and live environments. Management advised that the ERO's name and other details are only updated in system immediately before the election date.

Following identification of this issue, management has confirmed that the current ERO's details have been updated throughout the system.

We also noted that the ERO's electronic signatures are available for all staff members to copy from standard word document templates.

9. <u>Risk Registers:</u> the operational risks associated with the electoral registration and process have not been recorded in any risk register. It is acknowledged that some LVJB high-level risks have been captured in LVJB Project, Corporate and Service risk registers.

Risk

The potential risks associated with our findings are:

- Employees are not aware of the policies; processes; and procedures supporting the full end to end electoral registration process.

- Key person dependency where processes are performed by a small number of employees and the process is not documented.

- Policies and procedures are not regularly updated to ensure ongoing alignment with legislative; Electoral Commission guidance; and operational changes.

- Inaccurate telephonic voter registrations may not be identified unless a complaint is received.

- Appeals records are not retained in line with applicable data protection requirements.

- Issue of letters and publication of electoral registers with inaccurate Electoral Registration Officer (ERO) details.

- Unauthorised use of the ERO's electronic signature.

- There is no visibility of the operational risks associated with the electoral registration process; the controls established to mitigate these risks; management's decision to either treat; tolerate; transfer; or terminate the risks, together with additional mitigating actions required, their owners and completion timeframes.

4.1 Recommendation: Electoral Registration Policies, Procedures, and Risks

1. The full end to end electoral registration process, including the anonymous voter; pre-publication checks; and appeals processes should be documented with links to existing technical procedures and tasks included.

2. Policies and procedures should be reviewed and updated, communicated and implemented in line with any new legislative updates; Electoral Commission guidance; and operational changes, with significant changes recorded in document version control schedules.

3. Meetings to discuss implementation of Electoral Commission guidance changes should be minuted, with decisions taken recorded.

4. A telephonic registration quality assurance process should be designed and implemented.

5. The outcomes of checks to confirm the completeness and accuracy of electoral registers prior to publication (including telephonic registration quality assurance checks) should be documented, together with details of actions taken to address any errors identified, and any changes made to process documents or training delivered to prevent their recurrence.

6. The data retention periods for the appeals process documents should be updated in the Record of Processing ER document and the Retention and Disposal Schedule.

7. Key employee details, including the ERO, should be updated in the electoral system immediately upon their joining.

8. The ERO's electronic signature should only be accessible for use by authorised managers in a PDF document template to prevent its unauthorised use.

9. Electoral registration operational risks together with details of established controls; management's decision to either treat, tolerate, transfer, or terminate / mitigate the risk; and mitigating actions to be implemented together with ownership and completion dates should be recorded in a risk register.

    The risk register should be reviewed and updated at appropriate intervals (for example, quarterly or six monthly) and the most significant operational risks identified escalated for inclusion in the organisational risk register.

4.1 Agreed Management Action: Electoral Registration Policies, Procedures, and Risks

Although the full end to end process is contained in EROS help LVJB will review the overarching procedural document structure.

Policies and procedures will be reviewed in line with any new legislative changes and version controlled.

Electoral Commission guidance is provided by briefing sessions to staff and followed up with emails where necessary. LVJB accepts the risk involved with not documenting and recording these briefing sessions.

First line assurance checks shall be introduced for telephone registrations.

The process of checking registers prior to publication shall be documented and evidenced.

Appeals process documents will be included in LVJB retention policies.

Key employee details will be updated on joining.

LVJB will investigate ways in which to ensure no unauthorised use of the ERO's electronic signature.

LVJB will review existing risk registers with a view to incorporating operational electoral registration risks.

Owner: Graeme Strachan, Electoral Registration Officer **Contributors:** Ian Logie, Administration Manager; Bernie Callaghan, Head of Governance; Callum Pigott, Administration Manager	**Implementation Date:** 15th February 2021

5. Employee Disclosures and Training — Medium

Employee Disclosures

Whilst Basic Disclosure checks are performed for all new LVJB employees in accordance with Cabinet Office requirements, these are not refreshed on an ongoing basis.

Employee Training

Management has advised that they are in the process of designing a training framework for employees in the Administration team who are responsible for performing the electoral registration process.

Review of current training processes identified the following areas where improvement is required:

1. Off-the-job training is sometimes delivered informally, and is not always documented;

2. Employee training logs are not consistently maintained;

3. Refresher training is not delivered on an ongoing basis. Instead, training is delivered 'as required' when it is evident that processes have not been clearly understood by employees. The most recent employee training completion dates (for example, Data Protection policy; Clear Desk and Clear Screen policy; and GDPR training) dates to 2018.

4. The Data Protection policy states that the Information Security policy must be read as part of training, however, confirmation that the Information Security policy has been read by employees is not recorded.

Risk

The potential risks associated with our findings are:

- Management is unaware of any instances that could potentially impact the award of subsequent employee Basic Disclosures.

- Employees may not be aware of changes to relevant legislation and guidance, and operational policy and process changes, and how these will potentially impact their roles.

- A reactive training approach does not support prevention of operational errors.

- Informal training may not be the most effective approach for all employees with various development requirements and training style preferences. This could also present challenges for inexperienced team members during current (Covid-19) remote working arrangements.

- There is no visibility of the training completed; overdue; and any new employee training requirements.

5.1 Recommendation: Employee Disclosures and training

1. Employee Basic Disclosure checks should be refreshed on an ongoing basis (for example, every 3 – 5 years).

2. The new training framework should include a combination mandatory and optional training delivered on the job; via established training courses for groups of employees focusing on relevant topics (for example, new legislation and / or guidance); and via informal one to one coaching session based on individual employee development needs;

3. Employee training logs should be maintained to accurately reflect all training completed and outstanding essential learning and training, and should be reviewed by management and discussed with employees as part of ongoing performance discussions.

4. The new training framework should include relevant ongoing essential learning training on key themes for all employees.

5.1 Agreed Management Action: Employee training

LVJB will consider the introduction of a Basic Disclosure check refresh.

We shall also review the new ER training framework to include mandatory and optional training and to identify essential training themes.

All training logs will be kept up to date and reviewed by the relevant managers.

Owner: Graeme Strachan, Electoral Registration Officer **Contributors:** R Mackenzie, Principal Surveyor; Callum Pigott, Administration Manager; Niall MacGalloway, Administration Officer; Ian Logie, Administration Manager	**Implementation Date:** 8th March 2021

Appendix 1: Basis of our classifications

Finding rating	Assessment rationale
Critical	A finding that could have a: • ***Critical*** impact on the operational performance; or • ***Critical*** monetary or financial statement impact; or • ***Critical*** breach in laws and regulations that could result in material fines or consequences*; or* • ***Critical*** impact on the reputation of the Council which could threaten its future viability.
High	A finding that could have a: • ***Significant*** impact on operational performance; or • ***Significant*** monetary or financial statement impact; or • ***Significant*** breach in laws and regulations resulting in significant fines and consequences*; or* • ***Significant*** impact on the reputation of the Council.
Medium	A finding that could have a: • ***Moderate*** impact on operational performance; or • ***Moderate*** monetary or financial statement impact; or • ***Moderate*** breach in laws and regulations resulting in fines and consequences; or • ***Moderate*** impact on the reputation of the Council.
Low	A finding that could have a: • ***Minor*** impact on operational performance; or • ***Minor*** monetary or financial statement impact; or • ***Minor*** breach in laws and regulations with limited consequences; or • ***Minor*** impact on the reputation of the Council.
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.

Appendix 2: Areas of audit focus

The areas of audit focus and related control objectives included in the review are:

Audit Area	Control Objectives
Electoral Registration	• Nationality, residency, and age checks have been satisfactorily performed before applicants are added to the electoral register, with details of the checks performed recorded. • Applications with incomplete documentation are rejected and the applicants are informed of the decision along with reasons. • Special category voters are added to the register following completion of satisfactory checks, and their special category status is appropriately reflected in the electoral system. • Applications with unsatisfactory checks are refused and the applicants are informed about the decision and their right to appeal, within the statutory time frames • Data sharing agreements are in place between LVJB and local authorities; the DWP; and universities to access relevant information to maintain and update the electoral registers. • Where appeals are received against refused applications, details of the appeal and all supporting information are presented to the electoral registration officer (ERO) for their review and decision. The ERO's final decision and supporting rationale is recorded, and the appellant advised of the outcome and their right of appeal to the sheriff court within specified statutory timeframes. • All electoral data (including hardcopy documentation received from special category voters and postal registrations) is processed, protected, retained and archived in accordance with data retention policies and applicable regulations (for example the Data Protection Act and GDPR). • There are procedures and controls in place to ensure that information received from online and postal Household Enquiry Forms is reviewed with updates completely and accurately added to the electoral register following satisfactory completion of relevant checks.
Electoral Register	• Appropriate controls have been established to confirm the completeness and accuracy of the full version of the electoral register to ensure that it excludes details of anonymous voters and registered voters below 16 years of age. • Appropriate controls have been established to confirm the completeness and accuracy of the open register to ensure that it exclude details of applicants who have opted out from inclusion. • There are controls in place to ensure that completeness and accuracy of the absent voters list that includes a list of people entitled to vote by post or by proxy.

Data Transfer	• Appropriate controls have been established to confirm the completeness and accuracy of all electoral registers transferred to Councils for relevant local or Scottish/UK/EU Parliamentary elections or referendums to ensure that poll cards are issued only to eligible voters for each type of election.
	• There are controls in place to ensure that electoral registers are transferred from ERO to the Councils or the Councils' authorised organisations in a safe, secure and reliable manner.
	• Service level agreements are in place between LVJB and the Councils to ensure that the roles and responsibilities are defined with working arrangements, including but not limited to the transfer of register to Councils nominated printers and the associated data protection responsibilities, are documented.
Third party system security	• A contract is in place with the third-party system provider that clearly defines the roles and responsibilities of LVJB and third party in relation to ongoing system support; responsibilities for making legislative updates to the system; and appropriate audit and assurance provisions.
	• Assurance reports are obtained (at least annually) from the third-party system providers to receive assurance on their physical and network security; results of regular penetration and vulnerability testing; ongoing GDPR compliance; change management controls; compliance checks; disaster recovery controls (including recovery time and recovery point objectives); and contingency plans.
	• There are procedures in place to ensure that management reviews these assurance reports to discuss matters of concern with the third-party system provider. These are discussed and followed up in a documented manner, until resolved.
	• LVJB management has reviewed the third-party system provider access rights to the live data, to ensure that they are required and suitable.
	• Access rights to personal data on the Eros system is restricted to appropriate staff members and are regularly reviewed to ensure that they remain appropriate.
Policies, Procedures and Guidance	• There are controls in place to ensure that LVJB electoral registration policies and procedures are aligned with Electoral Commission guidelines and performance standards.
	• The electoral registration policies and procedures are easily accessible for employees, and new starters induction training and ongoing training is in place to ensure that the staff members remain aware of legislative requirements, Election Commission guidance and any recent regulatory developments.
	• The registration team dealing with telephone registration has been provided with specific training and pre-designed scripts to ensure that registrations are completed in line with Election Commission guidelines and applicable data protection act and GDPR regulations.

	• There are established controls in electoral registration processes and procedures to ensure that Election Commission's performance standards are achieved, and appropriate records are maintained to support returns provided to the Election Commission. • The risks relating to electoral registration process and the use of third-party IT system have been identified, assessed and included in the relevant operational and organisational risk registers. • Appropriate Disclosure Scotland checks have been completed for all staff members with access to voters' data.