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# ***Elections Canada***

## **Independent audit report on the performance of the duties and functions of election officials – 42<sup>nd</sup> General Election**

*February 16, 2016*

Submitted to Mr. Marc Mayrand, Chief Electoral Officer of Canada

Submitted by PricewaterhouseCoopers LLP, Ottawa



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# ***Executive summary***

In response to section 164.1 of the *Canada Elections Act*, PricewaterhouseCoopers (PwC) was engaged to perform an independent, statutory audit and report on whether deputy returning officers (DRO), poll clerks (PC) and registration officers (REGO) have, on all days of advance polling and on polling day, properly exercised the powers conferred on them, and properly performed the duties and functions imposed on them, under sections 143 to 149, 161 to 162 and 169 (hereinafter referred to as “the relevant sections”) of the *Canada Elections Act* (CEA or “the Act”).

In addition to other roles required to prepare for and support advance polling and election day, each returning officer (RO) is responsible for appointing a DRO, a PC and a REGO (collectively referred to as “election officials”) to perform election related duties at a polling site. One DRO and one PC is required per polling station and typically, one REGO is assigned to each central polling site/place. It is the duties of these specific election officials that are included in the scope of this audit under S.164.1 of the Act.

The scope of the duties of election officials as prescribed in the relevant sections of the Act require election officials to register electors, request and examine each elector’s proof of identity and address as well as administer and complete prescribed forms and certificates on all days of advance polling (held October 9–12, 2015) and on election day (held on October 19, 2015).

Any Canadian citizen who is at least 18 years of age as of election day may vote in the electoral district (ED) in which they reside. The CEA provides procedural safeguards designed to protect the integrity of the electoral process, one of which requires electors to prove eligibility (identity and residency) before receiving a ballot. For most electors who are already registered at their current address and therefore included on the List of Electors, election day procedures involve a simple, efficient check of one or more pieces of acceptable ID to confirm identity and address of residence. Based on our testing results, approximately 90% of electors voted in this manner. The remaining 10% of electors tested required special administrative procedures prior to being issued a ballot.

Election officials must administer special procedures for all electors whose residence is going to be attested to, who are not on the List of Electors, whose name has been previously crossed off the List of Electors in error or who require minor corrections to their information. Depending on the circumstances, special procedures include initiating the appropriate certificate, administering a verbal or written oath/declaration to the elector and administering a verbal warning/written oath to an elector and their attestor.

It is our understanding Elections Canada (EC) has introduced quality control procedures and enhanced the training materials since the previous general election (2011). We are also aware EC is challenged when recruiting optimally qualified temporary resources across all of the EDs in the short window of time before an election. We took these considerations into account when developing our audit strategy.

Our audit did not validate election results, assess whether election officials other than DROs, PCs and REGOs performed their specific legislative duties, assess performance of legislative duties that are not specifically referred to in S.164.1 of the Act nor did it assess the administrative controls of EC beyond those implemented for purposes of supporting election officials in the conduct of their duties under S.164.1 of the Act.

Our audit findings and conclusions are presented at an aggregate level. Our results are not attributed to any specific ED, polling site, polling station or election official. Our major findings and other observations are described below. Our recommendations are included in Appendix A to this report.

We performed our audit in accordance with the Canadian Standards on Assurance Engagements 3001: *Direct Engagements* (CSAE 3001).

## **Audit criteria**

For this audit, the principal criteria and therefore our audit mandate are specifically prescribed in the relevant sections of the Act described above. For the purpose of this audit, we needed to decide, given the operating environment of EC, what would represent a significant deviation in the exercise of powers and the performance of the duties and functions of election officials. Working with EC officials as well as their External Audit Panel, we agreed on two levels of controls and procedures as well as reporting thresholds. Key controls and procedures are those performed by election officials which establish a person's qualification and entitlement to vote. Secondary controls are those which support/reinforce the elector's established qualification/entitlement to vote and are typically more record-keeping in nature.

The establishment of thresholds for reporting purposes was critical during the planning of the audit. The reporting thresholds were agreed with management and the External Audit Panel and reflected the relative importance of the control. For key controls, a deviation of 5% or more was considered a major finding. For those same key controls, a deviation of 2%–4.9% was considered as other observations. For secondary controls, a deviation of 11% or more was considered as other observations.

These thresholds were established in the context of the Supreme Court of Canada Judgement (*Opitz v. Wrzesnewskyj*, 2012 SCC 55) which noted inter alia that “Given the complexity of administering a federal election, the tens of thousands of election workers involved, many of whom have no on-the-job experience, and the short timeframe for hiring and training them, it is inevitable that administrative mistakes will be made”.

## **Approach**

In order to provide reasonable assurance as to whether election officials performed their duties and functions as prescribed by the CEA, we selected a sample of EDs from across Canada and gathered sufficient and appropriate evidence to conclude on the audit objective. Evidence gathering techniques comprised of direct observation, enquiries and inspection of election documents (representing the certificates, forms, reports and other paperwork required to serve an elector and document the results).

In order to assess whether DROs, PCs and REGOs properly performed the duties imposed on them under the relevant sections of the Act, we determined that it was necessary to perform audit procedures on site at polling stations on all days of advance polls and on election day (October 19, 2015), as well as election documents returned to EC's warehouse facility following the electoral event. Our sample included polling stations in each Canadian province and territory and resulted in PwC auditing over 10,000 electoral interactions.

We evaluated the design and implementation of specific administrative controls – specifically the training of election officials and associated guidebooks/other materials. This included an in-depth review of the content of the training programs, attendance at a sample of training sessions and interviews with ROs, recruitment officers and training officers. During advance polls, as well as on election day, we posed a series of questions to election officials to obtain their perspective on their training experience and supporting materials.

## **Summary of findings**

We concluded that:

1. On all days of advance polling and on election day, election officials properly exercised the powers conferred on them, and properly performed the duties and functions imposed on them under the relevant sections of the Act with respect to regular electors (representing approximately 90% of electors). We did not note any major findings relating to deviations in key controls and procedures with respect to regular voters.
2. On all days of advance polling and on election day, election officials properly exercised the powers conferred on them and properly performed the duties and functions imposed on them under the relevant sections of the Act with respect to electors subject to special procedures (approximately 10% of electors). We noted only

one major finding from a deviation related to key controls relating to special procedures. We noted that some of the administrative procedures were not performed consistently but these deficiencies were record-keeping in nature.

3. The content of the training programs and the delivery of these programs was effective. Election officials reported that the guidebooks and other aids were useful (provided they had time to refer to them) in performing their responsibilities and troubleshooting when they were unsure of how to proceed. We identified opportunities to focus more time during training on the administration of the special procedures and the associated documentation as some election officials did not feel fully equipped to deal with these scenarios after completing their in-class training program.

EC asked us to report any other relevant observations that we captured during the course of our work that might assist them to improve or enhance their processes. In this context, we identified a number of additional observations, which we have reported to EC. The two most significant observations are set out below. These observations were not directly related to the scope of our audit and as a result, did not impact our overall conclusion.

- The current approach to serve electors is a manual process. For regular electors, this requires the PC to search through dozens of pages of the List of Electors to find the elector's name and then once their identification and residency is validated, using a ruler, crossing the elector's name off and record that they have voted. For electors requiring the administration of special procedures, the manual nature of the process includes initiating and completing certificates or other forms, including in many cases, the signature of the elector and in all cases, the signature of the DRO and a corresponding entry in the poll book. Manual processes inherently lead to human error. This is intensified when election officials not fully comfortable with the different voting scenarios and associated paperwork are faced with the pressure of long line-ups and dissatisfied electors. We believe that there is an opportunity to streamline this process.
- The record of votes cast, a unique form required during advance polls, requires the PC to document the elector's full name and full address and then the elector is asked to sign the document as well. When the elector has voted, the PC confirms this by marking the elector off as "voted" on the form. The record of votes cast requires the signature of the elector confirming they have voted as part of an advance poll in case challenges arise later on should that elector attempt to vote on election day. As a result of the increased and unanticipated voter turnout at advance polls and the additional manual paperwork required to serve each elector, significant delays and line-ups were experienced at polling stations across the country. This led to frustration and dissatisfaction from electors. Meanwhile, PCs faced their own challenges in terms of keeping up with the number of electors in line and focusing on serving in the best interest of the elector. Again, we believe there is an opportunity to streamline this process.

## ***Summary of recommendations***

Three primary recommendations are being proposed for consideration by the Chief Electoral Officer (CEO). It should be noted that some of the recommendations, if implemented, could eliminate the need for others. In some cases, implementation may require legislative changes. It is suggested that each recommendation be fully evaluated and if a decision is made to proceed, each one should be tested fully before full implementation. The proposed recommendations as well as EC's responses are summarized as follows (full recommendations are presented in Appendix A to this report).

1. Modernize the electoral process, including automation of components.
2. Explore opportunities for streamlining procedures at advance polls and for special procedures.

3. Consider enhancements to the existing training program to ensure that necessary focus/time is given to the administration of the special procedures and to ensure election officials understand why/how to complete the activities.

# 1 Introduction

## 1.1 Background

The Office of the Chief Electoral Officer (CEO), commonly known as Elections Canada (EC), is an independent, non-partisan agency that reports directly to Parliament. The CEO, an agent of Parliament, is responsible for directing and supervising the conduct of elections and referendums at the national level and monitoring compliance under the *Canada Elections Act* (CEA or “the Act”).

On June 19, 2014, Bill C-23 received Royal Assent. C-23 amended the Act by adding section 164.1 to introduce a legislated audit. Section 164.1 of the Act states the following.

*For each general election and by-election, the Chief Electoral Officer shall engage an auditor that he or she considers to have technical or specialized knowledge – other than a member of his or her staff or an election officer – to perform an audit and report on whether deputy returning officers, poll clerks and registration officers have, on all days of advance polling and on polling day, properly exercised the powers conferred on them, and properly performed the duties and functions imposed on them, under sections 143 to 149, 161 to 162 and 169.*

PricewaterhouseCoopers LLP (PwC) was engaged to perform an independent audit and report on the performance of the duties and functions of election officials in relation to sections 143 to 149, 161 to 162 and 169 of the Act (hereinafter referred to as “the relevant sections of the Act”), including our assessment on the degree to which administrative controls established by EC support election officials in this regard for the 42<sup>nd</sup> General Election. The relevant sections of the Act pertain to an elector’s proof of identity and residence, attestation to an elector’s qualification or residence, registration of electors who are not on the List of Electors and record-keeping duties.

The scope of the duties of election officials as prescribed in the relevant sections of the Act require election officials to register electors, request and examine each elector’s proof of identity and address as well as administer and complete prescribed forms and certificates on all days of advance polling (held October 9–12, 2015) and on election day (held on October 19, 2015).

## 1.2 EC’s operating context

The statutory mandate of EC is highly operational. The writ for the 42<sup>nd</sup> General Election was issued on August 2, 2015. Once the writ was issued, EC and an appointed returning officer (RO) in each of the 338 electoral districts (ED) started mobilizing hundreds of thousands of temporary workers to prepare for the election. The ROs have a very small window of time to hire and train these temporary workers before election day. In addition to other roles required to prepare for and support advance polling and election day, each RO is responsible for appointing a deputy returning officer (DRO), a poll clerk (PC) and a registration officer (REGO) (collectively referred to as “election officials”) to perform election related duties at a polling site. One DRO and one PC is required per polling station and, typically, one REGO is assigned to each central polling site/place. It is the duties of these specific election officials that are included in the scope of this audit under S.164.1 of the CEA.

The delivery of the election is highly dependent on the ROs’ ability to hire and train a temporary workforce of approximately 285,000. These individuals are the ones who, for advance polls and election day polls, confirm appropriateness of identification provided by the elector, confirm that the individual is at the appropriate polling station and is on the List of Electors, confirm that the individual has not previously voted, strike the individual off the List of Electors, provide the elector with a ballot and confirm that they voted. In special circumstances, the election officials initiate and complete additional steps and associated paperwork to allow electors to vote. With a total of 338 EDs, over 15,500 polling sites and over 67,000 polling stations across Canada, EC has implemented measures to support election officials by providing them with training, tools and guidance to perform their duties

and functions. It is our understanding that following the 41<sup>st</sup> General Election, EC took actions to improve processes and tools, focusing on compliance, and implemented a quality control framework to test these changes in a controlled environment.

Election officials are required to work long days, with minimal breaks, serving electors. In addition, the requirements of the Act result in complexities relative to the procedures they are expected to undertake (i.e. number of different acceptable forms of identification, number and nature of special procedures) throughout the day. In the 42<sup>nd</sup> General Election, advance polls were open for eight hours a day for four days in a row, and election day polls were open for 12 hours to allow the maximum number of people to vote. The recent election saw an increase in voter turnout. Voter attendance at advance polls increased from 2.0 million to 3.6 million electors<sup>1</sup> from the previous election and overall voter participation increased from 13 million to 17 million<sup>2</sup>.

The current administrative processes required to be completed by the election officials are currently very manual – with only printouts, checklists and booklets available to document the results of the interactions with electors. Human error is unavoidable due to the manual nature of the processes to serve electors and the approximately 285,000 election officials<sup>3</sup> required to administer the associated procedures.

### ***1.3 Special procedures applied for advance polls / election day***

Any Canadian citizen who is at least 18 years of age as of election day may vote in the ED in which they reside. The CEA provides procedural safeguards designed to protect the integrity of the electoral process, one of which requires electors to prove eligibility (identity and residency) before receiving a ballot. For most electors who are already registered at their current address and therefore included on the List of Electors, election day procedures involve a simple, efficient check of one or more pieces of acceptable ID to confirm identity and address of residence. As per our testing results, approximately 90% of electors voted in this manner. The remaining 10% of electors tested required special administrative procedures (see table in Section 4.1 for full list subject to audit) prior to being issued a ballot. The typical special procedures administered are outlined below.

#### ***Registration certificate***

A registration certificate is initiated when an elector has not been previously registered on the List of Electors. This typically can happen if an individual has become eligible to vote or has moved into a different ED or polling division since the last election. This certificate enables the individual to vote in the appropriate polling division and requires the elector to sign a written declaration confirming they are a qualified elector and have not previously requested a ballot in the current electoral event.

#### ***Correction certificate***

A correction certificate has two purposes. If the information on the List of Electors is noted to have minor errors as compared to the name/address of the elector's official identification, this certificate is used to note the correction so that the List of Electors can be updated for the next election. In this case, a verbal oath is administered to the elector before providing the elector their ballot. The other use of the correction certificate is when the List of Electors already shows that the individual elector has already been crossed off the List of Electors. In this case, the correction certificate is used to document that the elector should not have been previously crossed off the List of Electors. Similar to the registration certificate, the elector is required to sign a written oath confirming that they have not previously requested a ballot in the current electoral event.

#### ***Oath of residence certificate***

In cases where an individual does not have valid proof of residency, an individual who resides in the same polling division can attest to that elector's residence. Both the elector and attestor must sign written oaths and a verbal

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<sup>1</sup> As provided by Elections Canada.

<sup>2</sup> *Idem.*

<sup>3</sup> *Idem.*

warning is read to both parties notifying them of the consequences of falsifying information. An attestor can only attest for one individual and must not have been attested for in the current electoral event.

## ***1.4 Roles and responsibilities of election officials***

For an elector who is on the List of Electors and has the appropriate identification, together, the DRO and PC at the polling station are responsible for obtaining and reviewing the elector's identification and establishing that an elector is qualified to vote by performing a series of prescribed (by the CEA) duties prior to providing a ballot and documenting that they have voted.

Election officials must administer special procedures for all electors whose residence is going to be attested to, who are not on the List of Electors, whose name has been previously crossed off the List of Electors in error or who require minor corrections to their information. Depending on the circumstances, special procedures include completing the appropriate certificate, administering a verbal or written oath/declaration to the elector and administering a verbal warning/written oath to an elector and their attestor.

Once the DRO is satisfied that the elector is considered qualified to vote, they are issued a ballot. During the process of serving an elector at the registration desk and at the polling station, the CEA prescribes certain duties that must be performed including record-keeping tasks.

### ***Deputy returning officer***

The DRO is responsible for opening their polling station, authorizing and signing pre-filled certificates, verifying acceptable identification, administering oaths and warnings to electors, issuing ballots, counting the ballots and returning materials to the returning office.

### ***Poll clerk***

The PC supports the DRO with the primary responsibility of documenting the voting process which includes crossing an elector's name off the List of Electors, assisting in completing certificates if there is no REGO, marking the elector as voted, completing the statement of electors who voted (Bingo Sheet) and recording applicable proceedings in the poll book, as required.

### ***Registration officer***

An elector who is not on the List of Electors is required to register with the REGO (or PC if there is no REGO assigned to the polling site). If not on the List of Electors, the REGO is responsible for checking the poll key to determine if the elector is at the correct polling site and pre-filling a registration, correction or oath of residence certificate.

### ***Central poll supervisor***

Although not included in the scope of the audit as outlined in the relevant sections of the Act, the central poll supervisor plays a key role at both advance and election day polls. The central poll supervisor swears in candidates' representatives, liaises with the RO, ensures accessibility, oversees the polling site activities, troubleshoots and supports the election officials as they serve electors. The central poll supervisor is also expected to perform some quality assurance procedures to ensure the completeness and accuracy of the documentation produced by the election officials.

## **2 Focus of the audit**

### **2.1 Objective and scope**

The objective of the audit, as set out in our contract with EC, was to report on:

- whether DROs, PCs and REGOs have, for the 42<sup>nd</sup> Canadian General Election, on all days of advance polling and on polling day, properly exercised the powers conferred on them, and properly performed the duties and functions imposed on them, under the relevant sections of the Act
- the degree to which the administrative controls established by EC, including manuals and training material, support election officials in the exercise of their powers and performance of their duties and functions in accordance with section 164.1 of the Act

Collectively, these objectives represent the subject matter for our audit. The CEO is the official who is responsible for the subject matter.

We performed our audit in accordance with the Canadian Standards on Assurance Engagements 3001: *Direct Engagements* (CSAE 3001).

#### **2.1.1 Limitations**

We did not:

- assess election results
- assess whether election officials other than DROs, PCs and REGOs performed their specific legislative duties
- assess performance of legislative duties that are not specifically referred to in S.164.1 of the CEA
- assess the administrative controls of EC beyond those implemented for purposes of supporting election officials in the conduct of their duties under S.164.1 of the CEA

Our audit process is discussed in some detail below; however, it is important to recognize that there are certain inherent limitations of the auditing process. For example, audits are generally based on the concept of selective testing of the data being examined and are, therefore, subject to the limitation that material errors, material or significant weaknesses in internal controls, or fraud or other illegal acts having a direct and material impact on the subject matter, if they exist, may not be detected, simply because they did not occur in the transactions we observed or at the polling stations that we attended. In addition, because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation (including forgery), an audit may not detect a material fraud.

## **2.2 Auditor's responsibility**

Our responsibility is to provide reasonable assurance<sup>4</sup> that there were no significant deviations in the exercise of powers and performance of the duties and functions of election officials from the requirements set out in the subject matter described above.

## **2.3 Management's responsibility**

EC is responsible for establishing and maintaining administrative controls (key and secondary) to ensure election officials have the training, tools and guidance necessary to allow them to carry out their duties and functions in accordance with the Act.

## **2.4 Criteria**

CSAE 3001 also requires us to describe in our report the criteria that we used to come to our conclusion. The criteria are the benchmarks we use to measure or evaluate the underlying subject matter. We identify the criteria before we start our work. These requirements are reflected in our audit criteria as outlined in Appendix B to this report.

For this audit, the principal criteria and therefore our audit mandate are specifically prescribed in the relevant sections of the Act described above. For the purpose of this audit, we needed to decide what would represent a significant deviation in the exercise of powers and the performance of the duties and functions of election officials. Working with EC officials as well as their Audit External Panel, we agreed on two levels of controls and procedures as well as acceptable tolerance levels. Key controls and procedures are those performed by election officials which establish a person's qualification and entitlement to vote. Secondary controls are those which support/reinforce the elector's established qualification/entitlement to vote and are typically more record-keeping in nature.

The establishment of thresholds for reporting purposes was critical during the planning of the audit. The reporting thresholds were agreed with management and the External Audit Panel and reflected the relative importance of the control. For key controls, a deviation of 5% or more was considered a major finding. For those same key controls, a deviation of 2%–4.9% was considered as other observations. For secondary controls, a deviation of 11% or more was considered as other observations.

These thresholds were established in the context of the Supreme Court of Canada Judgement (*Opitz v. Wrzesnewskyj*, 2012 SCC 55) which noted inter alia that "Given the complexity of administering a federal election, the tens of thousands of election workers involved, many of whom have no on-the-job experience, and the short timeframe for hiring and training them, it is inevitable that administrative mistakes will be made".

CSAE 3001 requires us to describe the quality control standards for our audit and whether we complied with relevant independence and ethical standards of our profession.

- In conducting our audit, we applied the Canadian Standards on Quality Control 1 issued by the Chartered Professional Accountants of Canada. This standard requires that our work be adequately planned and conducted while adhering to performance, reporting and quality control standards throughout the duration of the audit.
- To the best of our knowledge, throughout the engagement, we complied with all relevant independence and ethical requirements.

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<sup>4</sup> CSAE 3001 defines reasonable assurance as follows: Reasonable Assurance Engagement – An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria. A reasonable assurance engagement may be referred to as an audit engagement.

## **3 Our approach**

In order to provide reasonable assurance as to whether election officials performed their duties and functions as prescribed by the CEA, we selected a demographically and geographically representative sample from across Canada and gathered sufficient and appropriate evidence to conclude on the audit objective. Evidence gathering techniques were comprised of direct observation, enquiries and inspection of election documents (representing the certificates, forms, reports and other paperwork required to serve an elector and document the results).

### **3.1 Approach to sample selection of EDs and polling stations**

Our sample of EDs was designed to reflect the diversity of the Canadian voting population. In selecting our sample we considered characteristics of the voting population including age, urban and rural population density, income, ethnic origin and aboriginal identity based on the most recent Statistic Canada Census Program data (2011). Our sample included EDs in each Canadian province and territory.

We conducted audit procedures, designed to test how election officials carried out specified duties, on site at random polling stations within the selected EDs on each day of advance polls and on election day. Our testing procedures included observation of the duties of the election officials throughout the day of advance polls and election day. We also reviewed a sample of documents from the polling stations that we visited that were returned to the EC warehouse following the election. We tested how election officials performed their duties with respect to over 10,000 electoral transactions (votes). There are certain inherent limitations to our audit approach, including:

- The presence of our auditors at polling stations observing performance of election officials as they carried out their duties had the potential to affect the way in which they carried out their duties.
- We based our sample on 2011 Census data which, while the most current and best information available, is not necessarily representative of current demographics and may not reflect the demographics of the population of election officials.

With the exception of advising EC in advance of the polling stations selected for on-site testing, all of these factors were discussed with and disclosed to EC.

Accordingly, our sampling and testing approach was designed specifically to support our overall audit mandate as specified by legislation at an aggregate level. We did not attempt to draw any conclusions with respect to the performance of officials serving individual EDs or individual geographic regions or demographic subgroups within Canada.

### **3.2 Assessment of election officials' compliance with legislative duties**

In order to assess whether DROs, PCs and REGOs properly performed the duties imposed on them under the relevant sections of the Act, we determined that it was necessary to perform audit procedures on site at polling stations on all days of advance polls and on October 19, 2015, as well as election documents returned to EC's storage facility following the electoral event.

We performed the following procedures at advance and general election day polls.

1. Observed the duties performed by the REGO at a sample of polling sites for a sample of electors served at the registration desk to verify that duties performed met the requirements of the CEA. More specifically, that the following duties were performed.

- 1.1. Confirmed the polling station of the elector.
  - 1.2. Checked whether the elector was included on the List of Electors.
  - 1.3. Administered the required forms and certificates, as required by the specific situation.
2. Observed the duties performed by DROs and PCs for a sample of electors served at a sample of polling stations during various intervals when the polls were open. More specifically, that the following duties were performed.
- 2.1. Obtained acceptable ID from each elector for proof of name and address<sup>5</sup>.
  - 2.2. Validated the elector's information by comparing it to the List of Electors to determine whether the elector was registered.
  - 2.3. Administered special procedures as prescribed by the CEA.
  - 2.4. Completed forms and certificates, as applicable.
  - 2.5. Administered correct oaths, verbal or written, and verbal warnings when applicable.
  - 2.6. Recorded proceedings in poll book, as required.
  - 2.7. Performed the following duties for all electors.
    - Crossed elector off the List of Electors (for electors who were registered).
    - Marked the elector as "voted" immediately after the ballot was placed in the ballot box.
    - Completed the statement of the electors who voted on polling day (for distribution to candidate representatives) (for electors who were registered).
3. Examined election documents at EC's warehouse to verify that relevant forms were appropriately administered by election officials given the elector's circumstances and that proceedings were accurately recorded.

Our procedures were limited to observation without interacting or interfering with election officials as they were serving electors and administering their paperwork.

During advance polls, as well as on election day, we posed a series of questions to election officials to obtain their perspective on their training experience and supporting materials. We discuss our procedures in relation to our assessment of EC's approach to training and support of election officials in the section that follows.

### ***3.3 Assessment of EC's approach to training and support of election officials***

We performed the following procedures to assess EC's approach to training and supporting election officials to prepare them for their roles in relation to the 42<sup>nd</sup> General Election.

- Interviewed representatives within EC to understand the overall design of the training program for election officials.
- Reviewed guides, manuals, memos, videos and instructions ("training material") provided to election officials in relation to their duties on advance polling and on polling days to assess whether the information provided is complete, sufficient and appropriate for the effective discharge of their responsibilities.

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<sup>5</sup> As defined by Elections Canada using the "Have your ID ready" list.

- Conducted interviews with ROs, training officers and recruitment officers to understand the design of the training program and the delivery of the training curriculum to participants.
- Conducted interviews with training officers to obtain an understanding of their perspective on the effectiveness of the support, tools and guidance that is provided to election officials.
- Observed the delivery of training to election officials at selected training sessions.
- Conducted interviews with training participants at the conclusion of the training session.
- Conducted enquiries with election officials during periods of voter inactivity at polls.

## 4 Findings – Major and other

Our audit findings and conclusions are presented on an aggregate level. Our results are not attributed to any specific ED, polling site, polling station or election official. Our key findings and other observations are described below. Our recommendations are included in Appendix A to this report.

### 4.1 Performance of the duties and functions of election officials

A Canadian citizen who is at least 18 years of age on election day may vote in the ED in which they reside. The CEA provides procedural safeguards designed to protect the integrity of the electoral process, one of which requires electors to prove eligibility (identity and residence) before receiving a ballot. For most electors who are already registered at their current address and therefore included on the List of Electors, election day procedures involve a simple, efficient check of one or more pieces of acceptable identification to confirm identity and address of residence. Based on the sample tested, approximately 90% of electors voted in this manner in the 42<sup>nd</sup> General Election. The remaining 10% of electors required special administrative procedures prior to being issued a ballot and exercising their right to vote.

The following table outlines circumstances that require special procedures as well as the approximate percentage of electors (making up the 10% referred to above). Note PwC did not observe execution of any transfer certificates in our testing.

Special circumstances	Percentage of electors (Approximate)
An elector is not on the List of Electors for their polling division (registration certificate).	6.0 %
An elector requires a minor correction to their electoral information on the List of Electors (correction certificate).	2.0 %
An elector is previously crossed off as voted on the List of Electors (correction certificate).	0.5 %
An elector does not have identification with their address; requires an attester to provide proof of the elector's residence (oath of residence certificate).	1.0 %
An elector's qualification or residence is challenged (oath of qualification).	0.5%
An elector is voting by transfer certificate (transfer certificate).	N/A
<b>Total</b>	<b>10.0 %</b>

### 4.2 Major findings

#### 4.2.1 No major findings resulting from deviations in key controls and procedures for regular electors.

Our testing did not identify any major findings from deviations in key controls and procedures for regular electors (i.e. the approximately 90% of electors). In addition, we only noted the one following major finding from a deviation related to a key control for special procedures (i.e. where those electors requiring special procedures make up approximately 10% of electors). Details of this finding are outlined in the section below.

## ***4.2.2 Oaths/declarations are not always administered or signatures obtained for electors requiring special procedures.***

Depending on the circumstances, special procedures may include administering a verbal oath to the elector, administering an oral warning to an elector and their attester, and/or administering written oaths/declarations to the elector and/or attester. These procedures are intended to reinforce the integrity of the electoral process by ensuring that ballots are only issued once to eligible electors.

In several of the special procedures that are administered, specifically the registration certificate, the correction certificate (in the case where the elector's name is already crossed off the List of Electors in error) and the oath of residence, a written oath/declaration is required to be read and signed by the elector/attester in acknowledgement. The following outlines the nature of the oath/declaration required under each of the primary special circumstances.

- Registration certificate – Declaration by elector that they are qualified to vote (i.e. a Canadian citizen and 18 years of age or older by election day) and that they have not requested a ballot for the electoral event.
- Correction certificate (elector's name was crossed off the List of Electors in error) – Written oath that the elector has not requested a ballot for the electoral event.
- Correction certificate (minor correction required on the List of Electors) – Verbal oath that they are qualified to vote and have not previously requested a ballot for the electoral event.
- Oath of residence certificate (elector) – Written oath that the elector resides in the electoral district has been orally advised of qualifications of an elector.
- Oath of residence certificate (attester) – Written oath that the attester knows the elector personally, the elector resides in the address noted on the certificate, the elector resides in the same polling division, they have not attested to the residence of another elector during the electoral event and that their own residence has not been attested for in the electoral event.

During the observation of the administration of these oaths/declarations by the DRO, our audit noted circumstances beyond our reporting threshold where the DRO did not request the signature of the elector on the applicable certificate. As a result, the certificate did not include evidence that the elector had read and signed the applicable oath/declaration. We also noted circumstances where the DRO did not read aloud the oral warning to the elector and attester when an oath of residence certificate was administered. In addition to our observation at advance polls and ordinary polls, we also examined election documents at EC's warehouse facility. Many of the certificates examined did not provide evidence that the applicable oath/declaration was administered (i.e. elector/attester signatures in place for written oaths/declarations and appropriate notations for confirmation of verbal oaths administered).

If the DRO does not obtain the elector's signature or does not indicate the elector's affirmation on the applicable certificate, there is no evidence that the elector has confirmed they are qualified to vote, have not requested a ballot in the electoral event or that they reside in the electoral district. In the case of an attester, without evidence of the administration of the written oath through the attester's signature, there is no confirmation that they meet the criteria to attest for the elector.

### **4.3 Other observations**

The following represent observations noted from the audit that were record-keeping in nature (secondary controls).

#### ***4.3.1 When initiating registration certificates, it was not evident how REGOs verified the elector's place of residence to ensure they were directed to the correct polling station.***

An elector whose name is not on the List of Electors for their polling division may register in person at advance polls or at general election day polls. In the case where the elector needs to be registered, the REGO has to be satisfied that the address of the elector is within the appropriate polling division. REGOs are expected to obtain the elector's address and, where necessary, compare it to the poll key to confirm that the elector's residence is within the ED and a polling division being served by that polling site. The poll key is a list of addresses and corresponding polling stations within an ED.

For electors served at the registration desk, we identified instances above our reporting threshold for a secondary control when the REGO did not review the poll key to confirm that the elector's address fell within the polling divisions served by that polling site. We appreciate that an elector's address could have been familiar to the REGO and, therefore, no further verification was considered necessary. However, given recent changes to boundaries across and within EDs, if the poll key is not consulted, there is a risk that an elector could vote at the wrong polling division or potentially in the wrong ED.

#### ***4.3.2 In an effort to serve the elector and minimize wait time, PCs did not consistently mark electors as having voted as soon as their ballot was cast, as prescribed by the Act.***

Separate controls are in place to confirm that the elector has only been issued one ballot for that electoral event (i.e. striking off the List of Electors by the DRO) and that the ballot has been returned and placed in the ballot box (checking off the elector as voted on the associated documentation by the PC).

Section 162 of the CEA stipulates that the PC must indicate that the elector has voted. This allows for effective reconciliation of the ballots. This is typically evidenced by a check mark in the box next to the name of the elector on the List of Electors or the record of votes cast at advance polls. If an elector is not on the List of Electors, the PC is required to tick the elector as having voted in the poll book (or on the record of votes cast at advance polls). The CEA prescribes that this duty must be performed as soon as the elector's ballot has been deposited in the ballot box. This duty is in addition to having to cross off the elector's name when the elector appears on the List of Electors.

Our audit identified instances, above our reporting threshold for a secondary control, where the PC did not mark the elector as voted as soon as the elector's ballot was deposited in the ballot box. In some cases, the PC marked the elector as having voted at the time they presented the required ID but prior to the elector being issued a ballot; while in other circumstances, the PC checked off the elector as voted after the elector had left the polling site. In some cases, this activity was completed in batches, specifically at advance polls. Further to our examination of election documents at EC's warehouse facility, we noted that in most cases, electors were eventually checked off as voted.

If electors are marked off as voted prior to ballots being issued or well after an elector has left the polling site, the lack of real time monitoring results in the inability to confirm whether the elector did in fact cast their ballot. This may also cause difficulties for election officials when they reconcile the number of electors who voted to the number of ballots.

### ***4.3.3 Overall, election officials were challenged when conducting special procedures due to lack of familiarity of when and how to complete the various forms and the low volume of special electors at any one polling station. As a result, certificates, forms and checklists for special procedures were not always correctly or completely documented.***

#### ***Certificates***

As noted above, the administration of special procedures requires the initiation of a certificate based on the nature of the situation. The sections of the individual certificates require information pertinent to the situation but typically require the name and address of the elector and any other relevant information, the information related to the oath/declaration to be administered, a signature of the elector and attester, as applicable, and the signature and date by the DRO. Detailed testing results identified situations, above our reporting threshold for secondary controls, where the wrong certificate was used for the special procedure being faced, e.g. correction certificates used for registrations. Further, testing results confirmed a number of certificates were either incomplete or completed inaccurately as compared to the information required (i.e. both sections 2 and 3 of the correction certificate were completed; fields of the registration certificate not completed).

#### ***Poll book***

When special procedures are administered at ordinary polls, the duties of the PC include having to record the proceedings in the appropriate section of the poll book. The poll book should have an entry for each elector that required special procedures and the information in the poll book must agree to the information on the corresponding certificate. Our audit noted examples above our reporting threshold where the poll book was not completed accurately and completely for the administration of the special procedures observed. Inaccurate or incomplete entries in the poll book do not provide visibility of the details of the interaction with the elector and the special procedures administered. As a result of our examination of election documents at EC's warehouse facility, we noted instances where a certificate did not always have a corresponding entry in the poll book.

## ***4.4 Assessment of administrative controls established by EC***

As outlined in our approach section, the assessment of the administrative controls was based on results of our detailed review of the training program materials and guidebooks, observation of the delivery of selected training sessions and interviews, and enquiries with EC staff and election officials, including DROs, PCs, REGOs, training officers and recruitment officers.

Overall, feedback was positive on the content of the training programs and the format of how the training was delivered. Further, election officials found the availability of the guidebooks and other aids very useful in assuming their responsibilities and troubleshooting when they were unsure of how to proceed. Feedback was, further, very positive on the role of the central poll supervisor in consistently providing ongoing support and conducting quality checks periodically to avoid delays later in the day when needing to reconcile records and ballots. Opportunities were identified, however, to focus more time on the administration of the special procedures and the associated documentation as election officials did not feel fully equipped to deal with these scenarios after completing their in-class training program. The following represent our findings related to the design and implementation of the training program and associated tools.

### ***4.4.1 Opportunities were noted to enhance the training program to better equip election officials to perform their duties.***

In order to equip the approximately 285,000 temporary workforce hired to successfully administer the voting process during the general election, a formal training program is in place and delivered to each election official in advance of taking on their responsibilities. This is no small task; once the writ is dropped, the RO has the task of

finding people who are qualified and available for the election period to fill key support functions – including the recruitment officer and training officers in supporting them in seeking out/screening potential candidates, training, assessing and swearing them in, and supporting them in the completion of their assigned functions during the advance polls and ordinary polls.

Depending on the size of the ED, a RO/recruitment officer needs to find a workforce of approximately 770<sup>6</sup> individuals to work at advance and ordinary polls, which includes a redundancy factor to allow flexibility for those who drop out in advance or do not show on the day of voting.

#### 4.4.1.1 Format of the training program

The content and format for the training program was redesigned for the 42<sup>nd</sup> General Election, focusing on learning techniques appropriate for adult learners, which included the support of videos to demonstrate scenarios that could be faced at the polling site and to supplement the information being delivered by the training officer. In addition, the training program materials were designed to ensure consistency in training delivery: a standard slide deck to be used by training officers with mandatory speaking notes in the delivery of the training, a training guide for training officers and pre-established exercises for participants to complete.

The training program for the 42<sup>nd</sup> General Election was designed so that there was a tailored training curriculum depending on the intended role at the polls and whether the duties would be performed at advance or ordinary polls. The various in-class training courses delivered within each ED by the training officer(s) included:

- DRO/PC (3-hour mandatory in-class training session)
- REGO/information officer (3-hour mandatory in-class training session)
- Central poll supervisor (expectation to attend each of the DRO/PC and REGO/information officer in-class training sessions and an additional 3-hour mandatory in-class training session specifically for the central poll supervisor, totalling 9 hours of mandatory training)

In order to ensure that all election officials are provided the training required (based on their expected role), training officers within each ED typically deliver approximately 33<sup>7</sup> in-person training courses in the weeks leading up to the advance and ordinary poll days. A 3-hour course with limited to no breaks was provided to get through all the materials required to equip the election officials with sufficient knowledge to assume their assigned duties. As per the design of the training program, training officers used a combination of visual aids (videos and posters), slide decks, the guidebooks and the actual templates/tools used at the polls to instruct participants.

Although it is widely accepted that the most effective delivery of training is in-person, inherent challenges exist with the delivery of in-class training to a temporary workforce, across a vast geography, in two official languages and in a very short time period.

Results of interviews with a sample of training officers from the 42<sup>nd</sup> General Election confirmed the challenge with delivering a significant amount of technical information in a limited timeframe. EC has determined that training may not exceed 3 hours due to practical constraints around trainee availability. A 3-hour course with limited to no breaks was necessary to get through all the materials required to equip the election officials with an understanding of how to perform their duties; however, specifically in the case of the DRO/PC training sessions, even this amount of time was insufficient, as not all topics were able to be covered in sufficient detail and many individuals were tired/weary by the end of the training course, impacting participants' ability to absorb all the material being presented.

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<sup>6</sup> As per Elections Canada.

<sup>7</sup> As per Elections Canada.

Without sufficient preparation in advance of the poll days, election officials were often uncomfortable with their duties at the outset of their assigned poll days and could not “hit the ground running” in an efficient and effective manner relative to the administration of special procedures.

It should be noted that the completion of practice scenarios was the only opportunity for the training officer to observe participants working through the examples and to try to identify any participant who might not be qualified to take on the duties and responsibilities of an election official and should not proceed to the next step (i.e. swearing in and confirmation of responsibilities for advance or ordinary poll days). Due to the amount of guidance that participants needed during the completion of the practice scenarios from the training officer, in some scenarios, limited opportunity was available to the training officer to assess the competence of the participants.

#### 4.4.1.2 Training curriculum

The training curriculum generally followed a consistent flow for each of the intended audiences, and covered the following topics.

- Background to the electoral process
- Introduction to the different roles at the polling site
- Overview of the core values at the polling site
- Introduction to reference guide and advance preparation for election day
- Specifics of the roles/responsibilities of the election official (depending on the audience)
- Practice scenarios
- Recap, review of location of resources online, course evaluation
- Oaths

The first few topics were general to all election officials and provided the necessary background material assuming limited exposure to the electoral process. The topics covered in these areas relied on videos to deliver key messages. The information provided allowed all participants to have a baseline understanding of the electoral process and expectations for polling days. This coverage of these background topics used up approximately 60<sup>8</sup> minutes of the 180 minutes of the individual training courses. Because this background material was covered consistently for all training audiences, the central poll supervisors were exposed to the same material three times as they were expected to attend training for all audiences to ensure they understood the responsibilities and activities of the other election officials.

Beyond the background topics, the remainder of the training courses focused on the specific duties and functions of the individual audiences.

##### *DRO/PC training*

The details of the roles/responsibilities of the DRO/PC included several key components such as: introduction to acceptable forms of identification for electors to prove their names and residence; serving electors and the potential special procedures that will be required; and counting/reconciling ballots. Based on the feedback from the majority of DROs and PCs interviewed and consistent with the results of the audit observations outlined above, the most complex component of the responsibilities at the polling station is the completion of the certificates, poll book and the administration of the oaths/declarations.

Given the amount of background content that had to be included in the in-class training, although the voting scenarios, the certificates, the poll book and the associated oaths/declarations were covered, limited time was able to be spent in-class to sufficiently cover the different scenarios. Topics requiring coverage included the details of each certificate (including the fact that the correction certificate was actually used for two different purposes and as a result, only certain sections of the form would be applicable depending on the scenario), the corresponding entry in the poll book and the administration of the associated verbal or written oath/declaration.

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<sup>8</sup> As per Elections Canada.

In addition, while practice scenarios/examples were included in the course materials, limited time was available to allow participants to work through all the different scenarios in sufficient time and then allowing a group take-up, recap of the scenarios to allow individuals to ask questions and confirm their understanding. The practice examples were the last step of the training course material and it was challenging for participants to successfully work through the examples given the timeframe to complete the exercises and the amount of material they had been exposed to in the previous three hours.

Under pressure of long line-ups at the polling station, frustrated electors and long days, DROs and PCs often did not feel well-equipped to quickly and efficiently identify which circumstances required which certificate, to easily navigate through the completion of a certificate, to complete the associated entry in the poll book and the administration of the oaths/declarations. Ultimately, this led to the observed results of incomplete/inaccurate certificates and entries in the poll book, the improper administration of the associated oaths/declarations and general discomfort with the voting scenarios and the appropriate completion of the associated administrative steps.

#### *REGO training*

For the REGOs, feedback was similar to that of the DRO and PC. Overall, feedback was positive on the ability to cover the material to a sufficient level in the 3-hour allotted timeframe, given that the responsibilities of the REGO and information officers are fewer and less complex than those of DRO and PC. However, given that the REGO is responsible for identifying the voting scenario and initiating the appropriate certificate in an effort to streamline the process, feedback from REGOs demonstrated that they would have benefitted from more practice examples and role playing related to the different scenarios, the certificates and the other tools required to be used.

### 4.4.1.3 Tools and guidance

As part of the delivery of the training program, participants were provided with guidebooks to use as a reference when serving electors. In addition, the role of central poll supervisor exists to provide support and guidance to election officials when serving electors. As part of their duties, the central poll supervisor has been encouraged to conduct regular touch points with election officials responsible for greeting, registering and serving electors to address and resolve any questions or concerns in relation to the discharge of their responsibilities. In addition, expectations were set with the central poll supervisor to periodically conduct quality checks related to the documentation being completed by the election officials to identify and resolve any issues in a timely manner.

As noted above, given the amount of background content that had to be included in the in-class training, although the voting scenarios, the certificates, the poll book and the associated oaths were covered in training, insufficient time was able to be spent in-class to sufficiently cover these topics. Accordingly, the guidebooks were a useful resource for election officials in preparation for and on advance and ordinary poll days. Feedback from DROs, PCs and REGOs confirmed the usefulness of the guidebooks as a quick reference (if time permitted) if they were unsure of how to proceed. Some individuals took the opportunity to highlight the guidebooks, including the organization and index of the guidebooks to facilitate efficient navigation through the topics. General feedback from the election officials confirmed that the central poll supervisor was available as a support in case there were questions about a specific voting scenario or how to complete the associated documentation. These support tools and functions mitigated, to some extent, the risk of inappropriate administration of the different voting scenarios.

## **5 Additional considerations**

The following were topics noted during the course of our audit but were not directly related to the scope of our audit and, as a result, did not impact our overall conclusion against audit objectives.

### **5.1 Current electoral process**

The electoral process can be very complex, manual and time consuming as a result of the constraint applied by the current legislation. This, coupled with the increased elector turnout, placed pressure on the process resulting in long wait lines which were often attributed to election officials having to rewrite a lot of information.

The current process to serve electors is inherently a very manual process. For regular voters, this requires the PC to search through dozens of pages of the List of Electors to find the elector's name and then once their identification and residency is validated, using a ruler, crossing the elector's name off and recording that they have voted. For those requiring the administration of special procedures, the manual nature of the process includes initiating and completing a certificate, including in many cases, the signature of the elector and, in all cases, the signature of the DRO and a corresponding entry in the poll book. In cases where a registration certificate is required, the REGO must manually search for the address of the elector in the poll key which can be several hundreds of pages to find the corresponding polling division. In the case of an oath of residence, an additional signature is required on the certificate – that of the attestor.

Manual processes inherently lead to human error. This is intensified when election officials are faced with pressure of long line-ups, dissatisfied electors and are not fully comfortable with the different voting scenarios and the associated paperwork. This was corroborated by our findings outlined in Section 4 of this report.

We recognize that an automated process has been and continues to be contemplated by EC; however, we acknowledge that, to date, the organization has focused its efforts on establishing efficient and effective processes given the current manual operating environment.

### **5.2 Advance poll activities**

As noted earlier, elector attendance at advance polls increased significantly in the 42<sup>nd</sup> General Election as compared to the previous election. Advance polling took place over Thanksgiving Day weekend and included one extra day: Sunday of the long weekend.

Typically, the majority of those who attend advance polls are regular voters who do not require the administration of special procedures. This allows the process to serve electors to go quickly; however, an additional form is required to be completed by the PC, unique to advance polls. The record of votes cast requires the PC to document the elector's full name and full address, and then the elector is asked to sign the document as well. Once the elector has voted, the PC confirms this by marking the elector off as "voted" on the form. The record of votes cast requires the signature of the elector confirming they have voted as part of an advance poll in case challenges arise downstream should that elector attempt to vote on election day.

As a result of the exceptional voter turnout at advance polls and the additional manual paperwork required to serve each elector, significant delays and line-ups were experienced at polling stations across the country. Anecdotal information gathered saw electors waiting in lines for up to two hours to cast their ballot. This led to extreme frustration and dissatisfaction from electors. In addition, election officials, specifically PCs, faced their own challenges in terms of keeping up with the number of electors in line and focusing on serving in the best interest of the elector. Our audit procedures at advance polls saw a multitude of unique processes implemented in order for the election officials to be as efficient as possible, including:

- serving multiple electors at a time (i.e. not waiting until the previous elector had cast their ballot before accepting another elector at the polling station desk)
- reallocating duties at the polling station (i.e. having the DRO assume tasks beyond reviewing ID and issuing ballot)
- leveraging less busy election officials (i.e. REGO, information officer and central poll supervisor) to complete some administrative activities (i.e. marking all electors on the record of votes cast as having voted after the sheet was completed and subsequent to the elector having cast his/her ballot and left the polling station)

Overall, despite the various approaches that election officials took to streamline the process and serve electors in the most efficient manner possible, the requirement to manually complete the record of votes cast continued to result in inefficiencies by election officials and delays and frustration by electors.

## 6 Conclusion

We conclude that election officials properly exercised the powers conferred on them, and properly performed the duties and functions imposed on them under sections 143 to 149, 161 to 162 and 169 of the CEA, on all days of advance polling and on polling day for the 42<sup>nd</sup> Canadian General Election.

Overall, our testing results confirmed that regular electors (approximately 90% of electors) were processed appropriately. EC officials properly performed their duties and functions by verifying elector identification, issuing a ballot and documenting that electors cast their ballot. For the 10% of electors who were subject to special procedures, overall, the testing results confirmed that identification of the electors was verified appropriately, including the duties performed by the REGO; however, some of the administrative procedures were not performed consistently. Despite this, our audit noted that election officials consistently acted in the best interest of the electors and worked diligently to ensure the most positive election experience for all.

Our audit identified situations where the administration of special procedures was not always completed in accordance with procedures, including the completion of appropriate documentation and obtaining signatures from electors, where necessary. This was directly linked to the provision of training whereby election officials did not feel that the training programs fully equipped them for the administrative responsibilities associated with these special procedures.

In reaching our conclusion, we considered the following factors.

1. We were not charged with auditing the election results, our scope was limited and did not touch on the duties of all election officials and we did not assess all of the duties of the election officials we did observe. For example, we did not observe the counting of the ballots and recording and reporting of voting results.
2. We did not note any major findings relative to regular voters.
3. We noted one major finding relative to special procedures.
4. We did observe and have reported certain errors and mistakes in documentation and record-keeping relative to both regular voters and those requiring special procedures and have reported those errors and mistakes that we believe to be significant as “other observations”; however, in reaching our conclusion, we were cognizant of the observations of the Supreme Court of Canada who observed inter alia, that “Given the complexity of administering a federal election, the tens of thousands of election workers involved, many of whom have no on-the-job experience, and the short timeframe for hiring and training them, it is inevitable that administrative mistakes will be made”. (*Opitz v. Wrzesnewskyj*, 2012 SCC 55)

Accordingly, while we believe that EC can and should improve its processes and controls to minimize the number of record-keeping errors and, where appropriate, recommend changes to the legislation that will simplify some of the complex requirements currently in place, the issues that we observed and reported do not affect our underlying conclusion as set out above.

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# *Appendices*

# Appendix A – Recommendations

Given the results of the audit, the following recommendations are being proposed for consideration by the CEO. It should be noted that some of the recommendations, if implemented, could eliminate the need for others. In some cases, implementation may require legislative changes. It is suggested that each recommendation be fully evaluated and if a decision is made to proceed, each one should be tested fully before full implementation.

## Recommendation 1

1. We recommend that the CEO consider a series of activities to modernize the electoral process with an aim to increasing the efficiency and accuracy of the administrative elements, specifically:
  - a. automate components of the electoral process to serve electors such as locating elector on the List of Electors and noting which elector has voted

### EC response

We agree with this recommendation. Work has already begun to identify elements of the electoral process at the polls that could benefit from automation. We will carefully assess risks, benefits and costs, and will conduct tests before automating elements of the process at all polling stations in a general election. We will engage stakeholders as these initiatives evolve.

## Recommendation 2

2. We recommend that the CEO explore opportunities for streamlining procedures, specifically:
  - a. review the advance poll process and associated controls to ensure the continued relevancy of, and optimizing opportunities to streamline, the process, including aligning the advance poll processes with general election day processes (to allow for streamlined training/tools)
  - b. introduce a special procedures desk (potentially to replace the registration desk) for each polling site where all special procedures would be administered, including the administration of the oaths/declarations and the completion of the certificates
  - c. clarify and simplify the forms and certificates associated with the special procedures to avoid duplication

### EC response

We agree with the findings and the recommendation in this area. Work has already begun to review functions and procedures at the polls in order to simplify them. We will be making recommendations to Parliament to modify the *Canada Elections Act* in line with this objective.

## Recommendation 3

3. We recommend that the CEO consider enhancements to the existing training program to ensure that necessary focus/time is given to the administration of the special procedures and to ensure election officials understand why/how to complete the activities, specifically:
  - a. revise training approach to focus on the specific duties of the target audiences (for example those handling special voting circumstances and procedures)

- b. enhance the current training program to include walk-throughs of the process, role playing and samples/practice examples of the various scenarios
- c. through training emphasize the role of the central poll supervisor in ensuring the completeness and accuracy of the administration/record-keeping associated with special procedures, including ongoing supervision of the activities at the polling station and registration desk as electors are being served

### *EC response*

We will be reviewing and updating our training to reflect any changes that result from automation and simplified procedures and functions at polling places. At the same time, we will take into account the specific recommendations made by PricewaterhouseCoopers regarding training.

## Appendix B – Audit criteria

Audit objective	Audit criteria	Audit subcriteria
<b>Compliance</b>		
<p><b>Assessment of whether DROs, PCs and REGOs have, on all days of advance polling and on polling day, properly exercised the powers conferred on them, and properly performed the duties and functions imposed on them, under sections 143 to 149, 161 to 162 and 169 of the CEA.</b></p>	<p>DROs, PCs and REGOs performed their duties as prescribed by sections 143 to 149, 161 to 162 and 169 of the CEA.</p>	<p>Election officials establish a person’s qualification to register and/or vote, e.g. obtain proof of identity and residence and elector’s signature on registration certificate declaring to being a Canadian citizen and at least 18 years old.</p>
		<p>REGOs and DROs identify situations when special procedures must be administered to qualify an elector.</p>
		<p>REGOs, DROs and PCs administer the prescribed procedures and forms in accordance with the CEA.</p>
		<p>DROs administer the required oaths.</p>
<p>Forms and related election documents are duly completed.</p>		
<b>Administrative controls</b>		
<p><b>Assessment of the degree to which the administrative controls established by EC, including manuals and training material, support election officials in the exercise of their powers and performance of their duties and functions in accordance with section 164.1 of the CEA.</b></p>	<p>Adequate tools, guidance and training are provided to election officials to ensure accurate and consistent exercise of power and duties in accordance with sections 143 to 149, 161 to 162 and 169 of the CEA.</p>	<p>Training courses have been designed to equip election officials to efficiently and effectively take on the duties and functions of their specific roles.</p>
		<p>Training officers have appropriate qualifications and training themselves to effectively deliver training to a large number of non-specialists in a very short time period.</p>
		<p>Training officers provide training consistently to election officials in accordance with the training expectations/program of EC.</p>
		<p>Election officials obtain the appropriate training programs and tools given their assigned responsibilities.</p>
		<p>Training officers conduct comprehension tests and use other tools to evaluate and assess whether election officials have the competencies and abilities to fulfill their duties.</p>
		<p>Mechanisms are in place for election officials to highlight any need for additional training or support prior to exercising their duties.</p>
		<p>Tools, guidance materials and functions have been established to support election officials in assuming the duties and functions of their specific roles.</p>

## ***Appendix C – Glossary of terms***

<b>Term</b>	<b>Definition</b>
C-23	Bill C-23
CEA	<i>Canada Elections Act</i>
CEO	Chief Electoral Officer
CSAE	Canadian Standards on Assurance Engagements 3001: <i>Direct Engagements</i>
DRO	Deputy returning officer
EC	Elections Canada
ED	Electoral district
PC	Poll clerk
PwC	PricewaterhouseCoopers LLP
REGO	Registration officer
RO	Returning officer