
Elections Canada

Independent audit report on the performance of the duties and functions of Election Officers – By-election December 3, 2018

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FINAL

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Canada

Submitted by PricewaterhouseCoopers LLP, Ottawa

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Contents

Executive summary	1
1 Introduction	3
2 Focus of the audit	5
3 Our approach	7
4 Findings – Major and Other Observations	9
5 Conclusion	12
Appendix A – Audit criteria	
Appendix B – Glossary of terms	

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”) for each general election and by-election. This report is in relation to the by-election held in the Electoral District of Leeds—Grenville—Thousand Islands and Rideau Lakes (Ontario) on December 3, 2018 (hereinafter referred to as “the Electoral District” or “ED”).

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 officers”) to perform election related duties at a polling site. One DRO and one PC are required per polling station and typically, one REGO is assigned to each central polling site/place. It is the duties of these specific election officers that are included in the scope of this audit under S.164.1 of the Act.

The scope of the duties of election officers as prescribed in the relevant sections of the Act require election officers 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 November 23 to November 26, 2018) and on election day (held on December 3, 2018) in relation to this by-election.

Any 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 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 identification to confirm identity and address of residence. Based on our testing results, approximately 96% of electors voted in this manner. The remaining 4% of electors tested required special administrative procedures prior to being issued a ballot.

Election officers 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 or form, administering a verbal or written oath/declaration to the elector and administering a verbal warning/written oath to an elector and their attester. These procedures are intended to reinforce the integrity of the electoral process by ensuring that ballots are only issued once to eligible electors.

Our audit findings and conclusions are presented at an aggregate level. Our results are not attributed to any specific polling site, polling station, or election officer. While we did not identify any major findings, our audit did note other observations, which are described below. We are not proposing any new recommendations as a result of the December 3, 2018 by-election.

We performed our audit in accordance with the Canadian Standard 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, a significant deviation in the exercise of powers and the performance of the duties and functions of election officers was based on two levels of controls and procedures as well as reporting thresholds. Key controls and procedures are those performed by election officers 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. Our audit criteria for this audit are consistent with our audit criteria reported on in our independent audit report on the performance of the duties and functions of election officers dated February 16, 2016 in relation to the 2015 general election and our subsequent reports in relation to the federal by-elections in 2016, 2017 and 2018.

The establishment of thresholds for reporting purposes was critical during the planning of the audit. The reporting thresholds were agreed with management and reflect 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. The reporting thresholds are consistent with our report on the 2015 general election and our reports on the by-elections held in 2016, 2017 and 2018.

Approach

In order to provide reasonable assurance as to whether election officers performed their duties and functions as prescribed by the CEA, we selected a sample of polling sites in the ED 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 sites and stations at advance polls (November 23 to 26, 2018) and on election day (December 3, 2018). For this by-election, the ED was comprised of a combination of rural and urban polling sites according to EC's designation of polling divisions/sites. We selected a sample of urban and rural polling sites, which resulted in PwC auditing 202 electoral interactions.

Elections Canada introduced and piloted, for this by-election, changes to the forms, certificates and record-keeping instructions used by election officers during the voting process. As a result, changes were required for the administrative controls such as the training material (e.g. guidebooks) and the training curriculum. Accordingly, our review of the administrative controls was based on reviews of training material as compared to that of the 42nd general election, attendance at in-class training sessions and enquiries of election officers at advance and ordinary polls as a basis for forming our conclusion. Overall, the changes to the forms, certificates and record-keeping instructions have clarified and streamlined the activities of the election officers. Their feedback demonstrated their satisfaction with these changes and with the corresponding instructions in the guidebooks to facilitate the timely and accurate completion of the forms and certificates. Further, EC's training program is comprehensive and effective for providing prescriptive guidance and support to the temporary workforce that was hired to work at the by-election.

Summary of findings

We concluded that:

On all days of advance polling and on election day, election officers 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 and electors requiring special procedures. Overall, no major findings were identified during our audit. While there were some inconsistencies in the completeness of the documentation, overall these errors were not pervasive and were therefore considered "other observations".

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 did not identify additional notable observations other than those already noted in our reports on the 2015 general election and the by-elections in 2016, 2017 and 2018.

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 CEA.

On June 19, 2014, Bill C-23 received Royal Assent. Bill 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 DROs, PCs and REGOs (“election officers”) 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 officers in this regard for each general election and by-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 officers as prescribed in the relevant sections of the Act require election officers 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 November 23 to November 26, 2018) and on election day (held on December 3, 2018) in relation to the by-election in the ED of Leeds—Grenville—Thousand Islands and Rideau Lakes (ON).

1.2 EC’s operating context

The statutory mandate of EC is highly operational. The CEO issued a Writ on October 28, 2018 for a by-election in the ED of Leeds—Grenville—Thousand Islands and Rideau Lakes (ON). Once the Writ was issued, the RO was authorized to mobilize hundreds of temporary workers to prepare for the by-election. This includes a DRO, a PC and a REGO (collectively referred to as “election officers”) to perform election-related duties at each polling site throughout the ED. One DRO and one PC are required per polling station and, typically, at least one REGO is assigned to each central polling site/place. It is the duties of these specific election officers that are included in the scope of this audit under S.164.1 of the CEA.

The delivery of this by-election was highly dependent on the RO, in collaboration with the Recruitment Officers, to hire and train a temporary workforce of 635. These individuals are the ones who, for advance polls and election day polls, confirm the 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 officers initiate and complete additional steps and associated paperwork to allow electors to vote. EC has implemented measures to support election officers by providing them with training, tools and guidance to perform their duties and functions. It is our understanding that following the 41st 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. Furthermore, as a result of the audit of the 42nd general election in 2015, additional measures were taken to strengthen the design and delivery of the training program.

Election officers 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. For by-elections, advance polls are open for eight hours a day for four consecutive days, and election day polls are open for 12 hours to allow the maximum number of people to have the opportunity to vote. This by-election saw a voter turnout of 36%¹.

The current administrative processes required to be completed by the election officers are 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 635 election officers required to administer the associated procedures.

¹ As provided by Elections Canada.

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 by-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; and
- The degree to which the administrative controls established by EC, including manuals and training material, support election officers 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 Standard on Assurance Engagements 3001: *Direct Engagements* (CSAE 3001).

2.1.1 *Limitations*

We did not:

- Assess election results;
- Assess whether election officers 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; and
- Assess the administrative controls of EC beyond those implemented for purposes of supporting election officers in the conduct of their duties under S.164.1 of the CEA.

Our audit approach 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 assurance² that there were no significant deviations in the exercise of powers and performance of the duties and functions of election officers from the requirements set out in the subject matter described above.

² 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.

2.3 Management's responsibility

EC is responsible for establishing and maintaining administrative controls (key and secondary) to ensure election officers 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 A to this report.

The principal criteria, and therefore our audit mandate, are specifically prescribed in the relevant sections of the Act described above. A significant deviation in the exercise of powers and the performance of the duties and functions of election officers would be considered to have occurred based on two levels of controls and procedures as well as acceptable tolerance levels. Key controls and procedures are those performed by election officers 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. Our audit criteria for this audit are consistent with our audit criteria reported on in our independent audit report on the performance of the duties and functions of election officers dated February 16, 2016 in relation to the 2015 general election and our reports for the 2016, 2017 and 2018 by-elections.

The establishment of thresholds for reporting purposes was critical during the planning of the audit. The reporting thresholds were agreed with management 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. The reporting thresholds are consistent with our report on the 2015 general election and 2016, 2017 and 2018 by-elections. It is important to note that the sample testing for by-elections is proportionately lower when compared to the sample observed at the 2015 general election. Accordingly, the relatively smaller sample population has a significant impact on the calculation of the error rate, even more so when determining the deviation percentage relative to the administration of special procedures (4% of the sample for these by-elections). The smaller sample population effectively results in a lower tolerance threshold and decreases the number of errors required to reach the reporting threshold. For these by-elections, it was agreed with EC that deviations will be reported where the corresponding sample population is at least five (5) voter interactions.

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 Standard on Quality Control 1 (CSQC 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.

3 Our approach

In order to provide reasonable assurance as to whether election officers performed their duties and functions as prescribed by the CEA, we selected a representative sample from across the ED 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 polling sites

We selected a sample of polling sites within the ED. Our sample of polling sites was designed to reflect the population density and geography. For this by-election, the ED was comprised of a combination of rural and urban polling sites according to EC's designation of polling divisions/sites. We selected a sample of urban and rural polling sites for the ED.

We conducted audit procedures, designed to test how election officers carried out specified duties, on site at polling stations at advance polls and on election day. The number of polling stations tested at each polling site varied to take into account electoral activity at the polling stations. Our testing procedures included observation of the duties of the election officers. We tested how election officers performed their duties with respect to 202 electoral interactions. There are certain inherent limitations to our audit approach, including:

- The presence of our auditors at polling stations observing the performance of election officers as they carried out their duties had the potential to affect the way in which election officers carried out their duties.
- Eligible voter population characteristics such as age, income, ethnic origin and Indigenous identity were not available at the polling division level. Accordingly, we based our sample on EC's designation of polling divisions as urban, which may not be representative of current demographics and may not reflect the demographics of the population of election officers.

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. For this electoral event, a by-election was called in one ED. As requested by EC, our results are presented on an aggregate basis and do not identify particular officers, polling sites or stations.

3.2 Assessment of election officers' 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 sites and stations at advance polls and on ordinary polling day held on December 3, 2018.

We observed the duties performed by the REGOs, DROs and PCs at a sample of polling sites for a sample of electors served during our period of observation to verify that the duties performed met the requirements of the CEA.

Our procedures were limited to observation without interacting or interfering with election officers 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 officers 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 officers in the section that follows.

3.3 Assessment of EC's approach to training and support of election officers

In preparation for the 43rd general election, EC made several changes to the forms, certificates and record-keeping instructions used by election officers. These changes were piloted for the first time during this by-election, and resulted in corresponding changes to the training materials. In addition, other changes to the training program were put into place since the last time the training program was assessed. As a result, we performed the following procedures to assess EC's approach to training and supporting election officers to prepare them for their roles in relation to the by-election.

- Gained an understanding of the changes made to the forms, certificates and record-keeping instructions that were introduced and piloted for the by-election.
- Made enquiries with EC to understand significant changes to the overall design and delivery of the training program for election officers.
- Made enquiries with EC as to the extent of changes, if any, to guides, manuals, videos and instructions ("training material") provided to election officers in relation to their duties on advance and ordinary polling days to assess whether the information provided is complete, sufficient and appropriate for the effective discharge of their responsibilities.
- Observed a sample of election officer training sessions.
- Reviewed all training materials, guides and programs to evaluate whether the information provided through the training was complete, sufficient and appropriate for the effective discharge of election officers' responsibilities.
- Conducted interviews with REGOs, DROs and PCs in a sample of polling sites to obtain an understanding of their perspectives on the effectiveness of the support, tools and guidance that were provided to prepare them for their role at advance polls and on ordinary polling day.

4 Findings – Major and Other Observations

Our audit findings and conclusions are presented on an aggregate level. Our results do not identify any specific polling site, polling station or election officer. Our key findings and other observations are described below.

4.1 Performance of the duties and functions of election officers

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 electoral activity during our periods of observation, approximately 96% of electors voted in this manner in this by-election on an aggregate basis. The remaining 4% of electors required special administrative procedures prior to being issued a ballot and exercising their right to vote. The electors who required special procedures were electors who needed to register (Registration Certificate) or electors who required a minor correction to their electoral information on the List of Electors (Correction Certificate).

4.2 Major findings

4.2.1 No major findings resulting from deviations in key controls and procedures for electors served during period of observation

Our testing did not identify any major findings from deviations in key controls and procedures for electors served during our periods of observation at advance and ordinary polls. For our sample, the election officers generally obtained and determined the appropriateness of identification provided by the elector, confirmed that the individual was at the correct polling station and on the List of Electors, confirmed that the individual had not previously voted, and struck the elector's name off the List of Electors.

4.3 Other observations

For key controls, a deviation of 2%–4.9% was considered an other observation. For secondary controls, a deviation of 11% or more was considered an other observation.

4.3.1 It was observed that election officers did not consistently mark an elector as voted at the appropriate point in the process

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 Entries (for those electors not on the List of Electors). 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 having 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 before the elector cast their ballot while, in others, the PC marked the elector as having voted well after the elector had cast their ballot and left.

If electors are marked off as having 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.

4.3.2 It was observed that one DRO did not sign or date the Correction Form

When changes are required to an elector's information as compared to the List of Electors, a Correction Form must be completed by the REGO/DRO. Regardless of which election officer completes the form, the DRO is required to sign and date the form at the bottom prior to processing the elector.

Our audit identified instances, above our reporting threshold, where one DRO did not sign and date the Correction Form. This could create difficulties in identifying which election officer processed the form. Although this observation occurred above our reporting threshold, this is due to the fact that we observed only a few instances requiring special procedures. Of these instances, a number of them were related to the Correction Form and as a result, exceeded the reporting threshold.

4.3.3 It was observed that, for special procedures requiring the use of a prescribed form to complete the processing of the elector, the Privacy Notice requirement was not administered in all cases

The prescribed forms for special procedures include a requirement to make the elector aware of and/or provide the elector with a copy of the Privacy Notice. This notice informs electors of the confidentiality of and terms of use for their personal information. The electors must acknowledge awareness of the Privacy Notice by initialing the respective section of the prescribed form.

During our period of observation, we noted instances, above our reporting threshold, where the elector was not made aware of and/or provided a copy of the Privacy Notice prior to being asked to initial the respective section for the prescribed form acknowledging their awareness.

4.4 Assessment of administrative controls established by EC

As mentioned above, Elections Canada's changes to the forms, certificates and record-keeping instructions have clarified and streamlined the activities of the election officers. The feedback from election officers confirmed their satisfaction with these changes and with the corresponding instructions in the guidebooks to facilitate the timely and accurate completion of the forms and certificates

The changes to the forms, certificates and record-keeping instructions resulted in modifications to administrative controls such as the training material (e.g. guidebooks) and the training curriculum. Accordingly, our review of the administrative controls was based on reviews of training material as compared to that of the 42nd general election, attendance at in-class training sessions and enquiries of election officers at advance and ordinary polls as a basis for forming our conclusion.

For the December 3, 2018 by-election, 635 resources were recruited and trained to work at advance and ordinary polls. This pool of resources included a redundancy factor to allow flexibility for those who dropped out in advance or did not show on the day of voting.

In order to equip the temporary workforce hired to successfully serve electors, a formal training program was in place and delivered to each election officer in advance of taking on their responsibilities. The majority of election

officers for this by-election had previous experience in the general election and/or previous by-elections. Overall, feedback from election officers on the content of the training program and the format of how the training was delivered was positive. Further, they found the availability of the guidebooks and other aids useful in assuming their responsibilities and troubleshooting when they were unsure of how to proceed. Based on our observation of the training sessions, review of training material and interviews with election officers, we concluded that, overall, EC's training program is comprehensive and is effective for providing prescriptive guidance and support to the temporary workforce that was hired to work at the by-election.

The content and format for the training program provided for this by-election has undergone some changes since the 42nd general election, most significantly providing more time for practice scenarios. Similar to the results of the 42nd general election, interviews with a sample of election officers confirmed that, while the training consisted of an intensive 3-hour course with few if any breaks, this time did not allow for all topics to be covered in sufficient detail or in a manner in which they could absorb all the material being presented. As a result, similar to the feedback provided from the general election, there could be benefits to extracting and providing elements of the training as pre-reading so that the focus of the in-person training could be on the more complex elements of the election officer's responsibilities. We understand from EC that this opportunity continues to be assessed.

As it is widely accepted that the introduction to and practice of special procedures is a critical element of the in-class training, we recommended in our report for the 42nd general election that additional time continue to be provided to work through practice examples of those special procedures with the availability of the training officer for support. Since the 42nd general election, the time allocated for the practice of special procedure handling has increased and this section of the training is presented earlier in the training curriculum. This was noted and appreciated by participants. As part of our observation of the training for this by-election, we noted some confusion with the training for the special procedures as they were not individually introduced first by the training officer. The participants were presented with a circumstance to deal with and they were expected to use the tools available to them to assess the type of situation and what actions to take. Once completed, the training officer would review the elements of the special procedure. From our observation, training participants were confused when faced with an unknown circumstance and ended up asking the training officer individually for support. In the end, many participants did not get through all the practice examples and therefore were never introduced to some of the special circumstances they could face at the polls. During our period of observation at advance and ordinary polls, only a few special procedures were administered; however, in the majority of these cases, election officers struggled with the administration of these special procedures and in some cases, errors were observed in the processing of these voters by the election officers.

EC has modified its tools and guidance since the 42nd general election. In many cases, these improvements were highlighted and appreciated by the election officers interviewed. The guidebooks were confirmed to be a useful resource for election officers in preparation for and on advance and ordinary polling days. Election officers further confirmed their appreciation for the role of the central poll supervisor as a resource to support them in the performance of their duties. We noted that, in the case of verifying acceptable identification, training officers communicated that expired forms of identification (e.g. driver's license) were still acceptable as long as the expired ID had the elector's name and current address; however that information was not presented in the tools (guidebooks, 'Have your ID Ready' document). Some election officers further indicated that the pictures in the guidebooks could be larger and the examples could include more detail as there was some confusion in following the guidebook for specific special procedures.

The above noted considerations and opportunities should be taken into consideration as the training program for the 43rd general election is planned and executed.

5 Conclusion

We conclude that election officers 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 this by-election.

Overall, our testing results confirmed that for regular electors (approximately 96% of electors) and for the 4% of electors who were subject to special procedures, there were some inconsistencies in the completion of procedures. However, these errors were not pervasive. Overall, there are no major findings stemming from our audit.

The assessment of EC's current training program for election officers confirmed that it is comprehensive and effective for providing prescriptive guidance and support to the temporary workforce that was hired to work at the by-election.

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 officers and we did not assess all of the duties of the election officers 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.
3. We did observe certain errors in the completeness and accuracy of documentation and have reported those errors as other observations.
4. The issues that we observed and reported do not affect our underlying conclusion as set out above.

Appendices

Appendix A – Audit criteria

Audit objective	Audit criteria	Audit subcriteria
Compliance		
<p>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.</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 officers establish a person’s qualification and entitlement 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>		
Administrative controls		
<p>Assessment of the degree to which the administrative controls established by EC, including manuals and training material, support election officers in the exercise of their powers and performance of their duties and functions in accordance with section 164.1 of the CEA.</p>	<p>Adequate tools, guidance and training are provided to election officers 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 officers 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 officers in accordance with the training expectations/program of EC.</p>
		<p>Election officers 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 officers have the competencies and abilities to fulfill their duties.</p>
		<p>Mechanisms are in place for election officers 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 officers in assuming the duties and functions of their specific roles.</p>

Appendix B – Glossary of terms

Term	Definition
Act	Refers to the <i>Canada Elections Act</i>
C-23	Bill C-23
CEA	<i>Canada Elections Act</i>
CEO	Chief Electoral Officer
CSAE	Canadian Standard 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