
Elections Canada

Independent audit report on the performance of the duties and functions of Election Officials – By-elections December 11, 2017

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Submitted to Mr. Stéphane Perrault, Acting Chief Electoral Officer of Canada

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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-elections held in the Electoral Districts of Bonavista-Burin-Trinity (N.L.), Scarborough-Agincourt (Ont.), Battlefords-Lloydminster (Sask.), and South Surrey-White Rock (B.C.) on December 11, 2017 (hereinafter collectively referred to as “the Electoral Districts” or “EDs”).

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 December 1 to December 4, 2017) and on election day (held on December 11, 2017) in relation to these by-elections.

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 94% of electors voted in this manner. The remaining 6% 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 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 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. A by-election was called in four (4) EDs. Accordingly, our results are presented on an aggregate basis. Our results are not attributed to any specific ED, polling site, polling station, or Election Official. While we did note Other Observations, we did not note any major findings. Our Other Observations are described below. We are not proposing any new recommendations in relation to the by-elections on December 11, 2017.

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 Officials was based 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. Our audit criteria for this audit is consistent with our audit criteria reported on in our independent audit report on the performance of the duties and functions of Election Officials dated February 16, 2016 in relation to the 2015 general election and our subsequent reports in relation to the federal by-elections on October 24, 2016, April 3, 2017 and October 23, 2017.

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 on October 24, 2016, April 3, 2017 and October 23, 2017.

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 polling sites in all 4 EDs 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 and on election day (December 11, 2017). For these by-elections, Bonavista-Burin-Trinity (N.L.) and Battlefords-Lloydminster (Sask.) are EDs with a mix of rural and urban polling locations while South Surrey-White Rock (B.C.) and Scarborough-Agincourt (ON) were comprised of urban locations according to EC's designation of polling divisions. We selected a sample of urban and rural polling sites on an aggregate basis and resulted in PwC auditing approximately 190 electoral interactions.

There were no significant changes to the overall design and delivery of the training program, including training and support materials such as guidebooks. Accordingly, we relied on our assessment of administrative controls in relation to the audits we conducted for prior by-elections as a basis for our conclusion on administrative controls. Overall, EC's training program is comprehensive and is effective for providing prescriptive guidance and support to the temporary workforce that is hired to work at each by-election

Summary of findings

We concluded that:

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 and electors requiring special procedures. While there were some inconsistencies in the completeness of documentation and administration of oaths for the 6% of electors who were subject to special procedures, overall, these errors were not pervasive. Overall, no major findings were identified during our audit.

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 observations other than those already noted in our reports on the 2015 general election and the by-elections on October 24, 2016, April 3, 2017 and October 23, 2017.

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 Deputy Returning Officers, Poll Clerks and Registration Officers (“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 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 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 December 1 to December 4, 2017) and on election day (held on December 11, 2017) in relation to the by-elections in the Electoral Districts of Bonavista-Burin-Trinity (N.L.), Scarborough-Agincourt (Ont.), Battlefords-Lloydminster (Sask.), and South Surrey-White Rock (B.C.) (hereinafter collectively referred to as “the Electoral Districts” or “EDs”).

1.2 EC’s operating context

The statutory mandate of EC is highly operational. The CEO issued a Writ on November 5, 2017 for a by-election in the ridings of Bonavista-Burin-Trinity (N.L.), Scarborough-Agincourt (Ont.), Battlefords-Lloydminster (Sask.), and South Surrey-White Rock (B.C.). Once the Writ was issued, EC appointed a returning officer (RO) in each ED and started mobilizing hundreds of temporary workers to prepare for the by-elections. The RO in each riding has 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, the RO was 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 polling sites throughout the ED. 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 Officials that are included in the scope of this audit under S.164.1 of the CEA.

The delivery of these by-elections was highly dependent on each RO, in collaboration with the Recruitment Officers, to hire and train a temporary workforce of approximately 2,744. 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 Officials initiate and complete additional steps and associated paperwork to allow electors to vote. 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 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 2015 general election, additional measures were taken to strengthen the design and delivery of the training program.

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. For these by-elections, advance polls were open for eight hours a day for four consecutive days, and election day polls were open for 12 hours to allow the maximum number of people to vote. These by-elections saw a voter turnout of 29.2%¹.

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 2,744 Election Officials 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 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 Standard 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; and
- 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 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 Officials 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 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 A 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, a significant deviation in the exercise of powers and the performance of the duties and functions of Election Officials was based 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. Our audit criteria for this audit is consistent with our audit criteria reported on in our independent audit report on the performance of the duties and functions of Election Officials dated February 16, 2016 in relation to the 2015 general election and our reports for the October 24, 2016, April 3, 2017 and October 23, 2017 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 by-election. 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 (6% of the sample for these by-elections).

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 Officials performed their duties and functions as prescribed by the CEA, we selected a representative sample from across all EDs 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 each ED. Our sample of polling sites was designed to reflect the population density and geography. For these by-elections, Bonavista-Burin-Trinity (N.L.) and Battlefords-Lloydminster (Sask.) are EDs with a mix of rural and urban polling locations while South Surrey-White Rock (B.C.) and Scarborough-Agincourt (ON) were comprised of urban locations only according to EC's designation of polling divisions. We selected a sample of urban and rural polling sites on an aggregate basis.

We conducted audit procedures, designed to test how Election Officials 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 Officials. We tested how Election Officials performed their duties with respect to approximately 190 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 Officials as they carried out their duties had the potential to affect the way in which Election Officials carried out their duties.
- Eligible voter population characteristics such as age, income, ethnic origin and aboriginal 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 Officials.

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 these electoral events, a by-election was called in 4 EDs. As requested by EC, our results are presented on an aggregate basis. We did not attempt to draw any conclusions with respect to the performance of officials serving a particular ED, polling site or polling station.

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 sites and stations at advance polls and on December 11, 2017.

We observed the duties performed by the REGO, DRO 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 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 by-election.

- Made enquiries with EC to understand significant changes to the overall design and delivery of the training program for Election Officials.
- Made enquiries with EC to the extent of changes, if any, to guides, manuals, 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.
- Conducted interviews with REGOs, DROs and PCs in a sample of polling sites to obtain an understanding of their perspective on the effectiveness of the support, tools and guidance that is provided to prepare them for their role at advance polls and on polling day.

4 Findings – Major and Other Observations

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.

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 electoral activity during our periods of observation, approximately 94% of electors voted in this manner in these by-elections on an aggregate basis. The remaining 6% 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 each sample, the election official obtained the 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 Certificates and associated records were not always documented consistently

Certificates

The administration of certain 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 and 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 attestor, as applicable, and the signature and date by the DRO.

During our observation, we noted that the Correction Certificate was not always signed by the DRO and that not all sections of the Correction Certificate were duly 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.

4.3.2 Verbal oaths were not administered consistently (Correction Certificates)

Depending on the circumstances, special procedures may be required by Election Officials to validate that the elector is at the correct polling site and polling station, to administer a verbal oath to the elector, to administer an oral warning to the elector and their attester, and/or to administer written oaths/declarations to the elector and/or 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.

During our period of observation, we noted instances when Correction Certificates were required based on the circumstances. The special procedures required for Correction Certificates include administering a verbal oath to the elector to confirm that they are qualified to vote and they previously have not requested a ballot for the electoral event. While the correct certificate was administered by the Election Official, we noted instances when the verbal oaths were not administered to the elector.

4.3.3 Election Officials do not consistently mark an elector as voted in a timely manner

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 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 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. We also identified instances where the elector was not marked off as voted during our observation at advance polls. Based on our experience with the audit of previous electoral events, it is possible that this activity was completed in batches on the Record of Votes Cast at Advance Polls at a later time.

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. This may also cause difficulties for Election Officials when they reconcile the number of electors who voted to the number of ballots.

4.4 Assessment of administrative controls established by EC

Based on our discussions with EC during the planning phase of the engagement, there were no significant changes to the overall design and delivery of the training program, including training and support materials such as guidebooks since the April 3, 2017 by-election. Accordingly, we relied on our assessment of administrative controls in relation to the audit we conducted for the April 3, 2017 by-elections held in Calgary Heritage, Calgary Midnapore, Markham–Thornhill, Ottawa–Vanier, and Saint-Laurent as a basis for forming our conclusion.

For the December 11, 2017 by-elections, approximately 2,744 resources were recruited and trained to work at advance and ordinary polls. This pool of resources includes a redundancy factor to allow flexibility for those who drop out in advance or do 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 official in advance of taking on their responsibilities. Based on enquiries with REGOs, DROs and PCs, feedback from training participants is similar to prior electoral events with respect to the content of the training programs, the format of how the training was delivered, the guidebook and the role of Central Poll Supervisor to support them with the performance of their duties. Accordingly, our conclusion on administrative controls established by EC in support of Elections Officials remains unchanged. Overall, EC's training program is comprehensive and is effective for providing prescriptive guidance and support to the temporary workforce that is hired to work at each by-election

In summary, based on the results of our audit, we are not proposing any new recommendations to the training program, curriculum and other tools and guidance to support Election Officials. PwC issued two independent audit reports on the performance of the duties and functions of Election Officials in relation to the 2015 general election and the 2016 by-election held in Medicine Hat–Cardston–Warner. Readers may refer to those reports for a list of the recommendations stemming from the previous audits.

5 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 this by-election.

Overall, our testing results confirmed that regular electors (approximately 94% of electors) were processed appropriately. For the 6% of electors who were subject to special procedures, there were some inconsistencies in the completion of procedures for the Correction Certificates that were administered. However, these errors were not pervasive. Overall, there are no major findings stemming from our audit.

There were no significant changes to the overall design and delivery of the training program, including training and support materials such as guidebooks. Overall, EC's training program is comprehensive and is effective for providing prescriptive guidance and support to the temporary workforce that is hired to work at each 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 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.

For the 6% of our sample subject to special procedures we did observe certain errors in the completeness of documentation and the administration of oaths for special procedures and have reported those errors as Other Observations.

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 Officials 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>
Administrative controls		
<p>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.</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 B – Glossary of terms

Term	Definition
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

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