

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

20 November 2024

Agenda Item	8
Report No	VAL/22/24

Internal Audit Report – Review of Individual Electoral Registration Arrangements

Report by Strategic Lead (Corporate Audit & Performance), Highland Council

Summary

Details are provided of the audit review of Individual Electoral Registration Arrangements and a copy of the report is attached.

Internal Audit Reports

Every Internal Audit report issued contains an audit opinion based upon the work performed in respect of the subject under review. There are five audit opinions which can be provided:

- (i) Full Assurance: There is a sound system of control designed to achieve the system objectives and the controls are being consistently applied.
- (ii) Substantial Assurance: While there is a generally a sound system, there are minor areas of weakness which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
- (iii) Reasonable Assurance: Whilst the system is broadly reliable, areas of weakness have been identified which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
- (iv) Limited Assurance: Weaknesses in the system of controls are such as to put the system objectives at risk, and/ or the level of non-compliance puts the system objectives at risk.
- (v) No Assurance: Control is generally weak, leaving the system open to significant error or abuse, and/ or significant non-compliance with basic controls leaves the system open to error or abuse.

Since the last update to the Board there has been one audit report issued relating to a review of Individual Electoral Registration Arrangements. This report has the audit opinion of “Substantial Assurance” with only two areas for improvement identified. As a result, two medium priority recommendations were made with management actions agreed. These will be followed up at the appropriate time and the outcome reported to the Board.

Recommendation

The Board is asked to consider the Internal Audit findings and audit opinion provided, and to raise any relevant points with the Corporate Audit Manager.

Designation: Strategic Lead (Corporate Audit & Performance)

Date: 8th November 2024

Author: Jason Thurlbeck Corporate Audit Manager, Highland Council

Internal Audit Final Report

Office of the Assessor and Electoral Registration Officer

Review of IER Arrangements

Description	Priority	No.
Major issues that managers need to address as a matter of urgency.	High	0
Important issues that managers should address and will benefit the Organisation if implemented.	Medium	2
Minor issues that are not critical but managers should address.	Low	0

Audit Opinion

The opinion is based upon, and limited to, the work performed in respect of the subject under review. Internal Audit cannot provide total assurance that control weaknesses or irregularities do not exist. It is the opinion that **Substantial Assurance** can be given in that while there is generally a sound system, there are minor areas of weakness which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.

Distribution:

Assessor and Electoral Registration Officer
Depute Electoral Registration Officer / Business Manager

Report Ref: ASS02/001
Draft Date: 17/10/24
Final Date: 28/10/24

1. Introduction

- 1.1 Individual Electoral Registration (IER) was introduced in Scotland in September 2014. It replaced the previous electoral arrangements where one person in each household registered everyone to vote with the requirement to register individually. It also gave people the ability to register to vote online for the first time. The requirements for IER are set out in the Electoral Registration and Administration Act 2013.
- 1.2 The audit considered the administration of the IER process for Highland and the Western Isles, including the annual canvass exercise that led to the production of the latest version of the electoral register on 01/02/24 and all subsequent alterations.

2. Main Findings

- 2.1 *There are effective procedures to timeously collect and register data on qualifying individuals, (including 16- & 17-year-olds) in accordance with legislative requirements.*

This audit objective was substantially achieved. The 2023 annual canvass of electors was carried out in line with Electoral Commission 'Delivering the annual canvass – Scotland' guidance. National and local data matching exercises were completed, and the resulting information was used to determine which type of canvass communication each property received. In total 167,725 communications were issued as part of the 2023 canvass process. Where a response was not received to written communications, a personal canvass was undertaken either by phone or a household visit. Electors were encouraged to respond online where possible and the responses received fell into the following main categories:

- Electors with no changes
- Electors to be removed
- New electors identified
- Elector amendments identified.

All responses were recorded in the Electoral Management System (Elector8) and there were processes in place to ensure that all were dealt with in a timely and accurate manner. In line with IER requirements, where new electors were identified as part of the

canvass, an Invitation to Register communication was issued to them.

Following the 2023 annual canvass, the revised register was published on 01/02/24 which is in accordance with Section 13(1) Representation of the People Act 1983 (the Act). The Act also required that a monthly notice of alteration be published on the first working day of each month, and this had been complied with from 01/03/24 onwards.

Section 9A of the Act states that Electoral Registration Officers (ERO) should take all necessary steps to comply with the duty to maintain the electoral register and to ensure, as far as is reasonably practicable, that all those eligible – and no others – are registered in it. Electoral Commission guidance states that the EROs approach for doing this should be set out in a public engagement strategy and registration plan and it is important that these remain living documents, and all available data is used to keep them under review. There was a Public Engagement Strategy and Registration Plan in place, but these had not been updated since 2022 (see action plan M1).

Out with the annual canvass, there was ongoing activity to ensure that the register was as accurate and complete as possible:

- Local Authority education data – school lists obtained once or twice a year and used to identify those who were eligible but had not yet registered;
- Local Authority Council Tax and benefits data – weekly updates used to identify potential changes to the register;
- Scottish Prison Service data – a monthly update received listing all prisoners convicted in the previous month along with their expected release date was used to identify eligible and ineligible individuals;
- Tell Us Once – a daily download taken from this system (which reports a death to most government organisations) was used to remove individuals from the register;
- ERO staff attendance at UHI fresher events to encourage voter registration.

As detailed above, local authority data was used to identify potential changes to the register but there were other potentially useful data sources which were not currently being provided by

Highland Council such as payroll, blue badge and registrars data. The Representation of the People (Scotland) Regulations 2001 (regulation 35A) requires the Council to disclose such data to the ERO and there must be a written agreement in place between the Council and the ERO regulating the processing of the information, including its transfer, storage, destruction and security. There was a data sharing agreement in place with Western Isles Council but not with Highland Council. However, it had been finalised and agreed with the Performance and Information Governance Manager and was due to be signed off by the ERO and appropriate Highland Council officer (see action plan M2).

The Electoral Commission produced a new set of 'Performance standards for EROs' (the standards) in December 2022. The standards included an '*Outcome 1: Electoral registers are as accurate and complete as possible, ensuring that everyone who is eligible and wants to vote is able to do so*'. A set of generic KPIs had been developed through a Scottish Assessors Association working group to enable monitoring against the standards to be carried out. However, before they can be reported on, the KPIs needed to be amended to incorporate changes as a result of the Elections Act 2022 and updates were required to the Electoral Management System (Elector8). This work is ongoing and had been identified as a risk/issue by the External Auditor and a recommendation had been agreed with an action date of 31/03/25 in the Highland and Western Isles Valuation Joint Board 2023/24 Annual Audit Report September 2024.

A sample of 10 additions and 7 amendments made to the register since it was published on 01/02/24 was selected at random. 14 of the sample were submitted online with information transferred directly into Elector8 and processed from the information provided by the applicant. The remaining 3 were paper forms which had been received in the post. These had been scanned into Elector8, manually input by a member of the team and quality checked by another member of the team to ensure accuracy. In all cases, the prescribed data matching process had been used to verify the elector's identity, whereby data is submitted for matching with information held by the Department for Work and Pensions (DWP). In 12 out of 17 cases, the data match had been successful. In the 5 cases where the elector's identity could not

be successfully matched, appropriate checks had been carried out and documentary evidence requested where required. In all cases, the change to the register had been published in the relevant notice of alteration as per timescales set out by the Electoral Commission.

A sample of 6 entries deleted from the register since 01/02/24 was selected at random. For 5 of the deletions, information had been received that an individual no longer resided at an address. As per Electoral Commission guidance, a review communication was issued to each individual, and when no response was received after 14 days, the entry was deleted from the register. The remaining deletion was due to a death and the entry had been deleted from the register by one member of the team and this had been checked by another member of the team. In 5 cases, the deletion had been published in the relevant notice of alteration. However, in 1 case the deletion had appeared on the notice of alteration published on 01/08/24 but it should have appeared on the 02/09/24 publication. It had been mistakenly treated as a deletion due to a death and backdated to ensure the elector was removed from the register at the earliest opportunity. A reminder of the deletion rules had been issued to the clerical team.

3. Conclusion

- 3.1 All electoral registration activity examined as part of the audit was fully compliant with the IER requirements set out in the Electoral Registration and Administration Act 2013 and Electoral Commission guidance. Significant work was undertaken by the Office of the Assessor and Electoral Registration Officer on an ongoing basis to ensure the completeness and accuracy of the electoral register. However, there was an opportunity to further enhance this by utilising additional local authority data sources.

4. Action Plan

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
M1	Medium	<p>There was a Public Engagement Strategy and Registration Plan in place, but these had not been updated since 2022:</p> <ul style="list-style-type: none"> - The Strategy contained data for each Council ward which needed to be updated following annual canvass exercises and the most recent census. - The Plan set out the detailed actions required to maintain the register including the resources required to carry out the activity. 	<p>The Public Engagement Strategy and Registration Plan should be updated and reviewed on a regular basis to ensure that they are complete and accurate.</p>	<p>It has been noted that these documents have not been updated since 2022. This is due to staff shortage and work on Elections Act implementation. Work has already commenced on getting this up to date.</p>	Depute ERO / Business Manager	30/04/25
M2	Medium	<p>Local authority data was used to identify potential changes to the register but there were other potentially useful data sources which were not currently being provided by Highland Council.</p> <p>There is a data sharing agreement in place with Western Isles Council but not with Highland Council. An agreement had been finalised and agreed with the Performance and Information Governance Manager and was due to be signed off by the ERO and appropriate Highland Council officer.</p>	<p>(i) The data sharing agreement should be signed off by the ERO and Highland Council as soon as possible.</p> <p>(ii) The required data sources should be identified, and plans put in place to secure these on an ongoing basis from Highland Council.</p>	<p>The data sharing agreement is in final draft for review by the ERO. Data sources will be identified, and requests e-mailed to the DPO mailbox at Highland Council.</p> <p>Similar work will be undertaken with Western Isles Council to identify more data sources for use.</p>	ERO	30/11/24