

# ***Elections Canada***

## Independent audit report on the performance of the duties and functions of election officers — 43<sup>rd</sup> General Election

September 2020

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

Submitted by PricewaterhouseCoopers LLP, Ottawa

This report has been prepared in accordance with Elections Canada's Notice to the Contractor dated August 2, 2019 as part of the regulatory requirements under S.164.1 of the *Canada Elections Act*, to support the required reporting by the Chief Electoral Officer under Section 533 of the *Canada Elections Act*. Accordingly, our report is intended for Elections Canada and the Chief Electoral Officer and may not be suitable for any other purpose.



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## **Audit report**

### **Independent practitioner’s reasonable assurance report on the performance of the duties and functions of election officers for the 43<sup>rd</sup> general election**

#### **To Mr. Stéphane Perrault, Chief Electoral Officer (CEO) of Canada, Elections Canada**

We have undertaken a reasonable assurance engagement on whether deputy returning officers (DRO), poll clerks (PC) and registration officers (REGO) (collectively referred to as “election officers”) have, for the 43<sup>rd</sup> general election, on all days of advance polling (October 11 to 14, 2019) and on ordinary polling day (October 21, 2019), properly exercised the powers conferred on them, and properly performed the duties and functions imposed on them under sections 143 to 149, 161, 162 and 169 of the *Canada Elections Act* (CEA or “the Act”) (including the relevant updates to the Act as a result of Bill C-76 which received Royal Assent on December 13, 2018) and whether the administrative controls established by Elections Canada (EC), including manuals, training material and optimized certificates and forms, were effective in supporting election officers in the performance of their duties and functions.

#### **Management’s responsibility**

Management is responsible for establishing and maintaining administrative and operational controls (key and secondary) to ensure election officers have the training, tools and guidance necessary to allow them to properly exercise their duties and functions in accordance with the relevant sections of the Act, namely sections 143 to 149, 161, 162 and 169 (hereafter referred to as ‘the relevant sections of the Act’).

#### **Our responsibility**

Our responsibility is to express a reasonable assurance opinion on the performance of duties and functions by election officers in accordance with the relevant sections of the Act and the effectiveness of the administrative controls based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001, *Direct Engagements*.

This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether election officers, specifically DROs, PCs and REGOs, properly exercised their duties and functions as outlined in the relevant sections of the Act.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatements, whether due to fraud or error, and involves examining evidence about management’s administrative and operational controls in place in accordance with the established criteria (refer to Appendix A).

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“PwC” refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



The relevant sections of the Act refer only to the duties and functions performed by DROs, PCs and REGOs. 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 as well as administer special procedures and complete prescribed certificates and forms on all days of advance polling and on election day.

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

The establishment of a threshold for reporting purposes was critical during the planning of the audit. The reporting thresholds were agreed upon 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 an 'other observation'. For secondary controls, a deviation of 11% or more was considered an 'other observation'.

We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Our independence and quality control**

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### **Opinion**

In our opinion, election officers have, in all significant respects, properly exercised the powers conferred on them on all days of advance polling and on election day, 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. In addition, the administrative controls established by EC (including manuals, training material and optimized certificates and forms) were effective in supporting election officers in the exercise of their powers and performance of their duties and functions in accordance with the CEA.



**Purpose of statement and restriction of use and distribution**

This report has been prepared in accordance with Elections Canada's (EC) Notice to the Contractor dated August 2, 2019 as part of the regulatory requirements under section 164.1 (S.164.1) of the Act, to support the required reporting by the CEO under Section 533 of the CEA. Accordingly, our report is intended for EC and the CEO and may not be suitable for any other purpose.

*PricewaterhouseCoopers LLP*

**Chartered Professional Accountants**

Ottawa, Ontario

September 9, 2020

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# *Appendices*

# Appendix A – Audit criteria

Audit objective	Audit criteria	Audit sub-criteria
<b>Compliance</b>		
<p><b>Assessment of whether election officers have properly exercised any of the powers conferred on them under the Act, or properly performed any of the duties and functions imposed on them under this Act, that are specified by the Chief Electoral Officer.</b></p>	<p>Election officers performed their duties under the Act, as prescribed by the Chief Electoral Officer</p>	<p>Election officers determine a person’s eligibility to register and vote, e.g. obtain proof of identity and address and elector’s signature on registration certificate declaring to being a Canadian citizen and at least 18 years old.</p> <p>Election officers identify situations when special procedures must be administered before allowing an elector to vote.</p> <p>Election officers administer the prescribed procedures and certificates and forms in accordance with the Act.</p> <p>Election officers ask electors to make the required declaration.</p> <p>Certificates, forms and related election documents are duly completed.</p>
<b>Administrative controls</b>		
<p><b>Assessment of the degree to which the administrative controls established by EC, including manuals and training material, support election officers in the exercise of their powers and performance of their duties and functions in accordance with the CEA.</b></p>	<p>Adequate tools, guidance and training are provided to election officers to ensure accurate and consistent exercise of powers and duties imposed on them under the Act.</p>	<p>Forms/records to be completed by election officers during the voting process have been streamlined and optimized to allow for clear understanding of the purpose of each form and to enable efficient, complete and accurate completion of these documents.</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 – Detailed report

## Executive summary

### Background

In response to section 164.1 (S.164.1) of the *Canada Elections Act* (CEA or “the Act”), PricewaterhouseCoopers LLP (PwC) was engaged by Elections Canada (EC) to perform an independent, statutory audit and report on whether deputy returning officers (DRO), poll clerks (PC) and registration officers (REGO) have, for the 43<sup>rd</sup> general election, on all days of advance polling and on ordinary 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, 162 and 169 of the Act (hereinafter referred to as ‘the relevant sections of the Act’).

PwC performed the first audit of this nature for the 42<sup>nd</sup> general election and issued an audit report on February 16, 2016. On December 13, 2018, Bill C-76 received Royal Assent, which amended S.164.1, so that the Chief Electoral Officer (CEO) must engage an auditor to perform an audit and report on whether election officers have properly exercised any of the powers conferred on them under this Act, or properly performed any of the duties imposed on them under this Act, that are specified by the CEO.

### Audit Scope

In addition to other roles required to prepare for and support advance and ordinary polling days, 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 were 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 certificates and forms on all days of advance polling (held October 11-14, 2019) and on election day (held on October 21, 2019).

Prior to the start of the election, the CEO invoked his discretion to indicate that the scope of the audit should be consistent with that of the 42<sup>nd</sup> general election with the addition of observing the use of the Voter Information Card (VIC) as a form of identification (ID), given that this was new for the 43<sup>rd</sup> general election. The CEO further requested that a comparison between the audit results of the 42<sup>nd</sup> and 43<sup>rd</sup> general elections be undertaken as part of the scope of the audit.

Specifically, the scope of the audit included:

- reporting on the effectiveness of the administrative controls established by EC, including manuals, training material and optimized certificates and forms, to support election officers in the exercise of their powers and performance of their duties and functions in accordance with the CEA;
- offering recommendations that may assist EC and Parliament in identifying possible areas for improvement;

This report has been prepared in accordance with Elections Canada’s Notice to the Contractor dated August 2, 2019 as part of the regulatory requirements under S.164.1 of the *Canada Elections Act*, to support the required reporting by the Chief Electoral Officer under Section 533 of the *Canada Elections Act*. Accordingly, our report is intended for Elections Canada and the Chief Electoral Officer and may not be suitable for any other purpose.

- using the audit results of the 42<sup>nd</sup> general election as a basis of comparison, assessing and reporting on the impact of EC's implementation of legislative changes and recommendations made by PwC following the 42<sup>nd</sup> general election and subsequent by-elections (where applicable), as well as other changes made with the objective of improving administrative controls and processes; and
- providing insights into one (1) specific element of the voter interaction, specifically, the use of the VIC as a form of identification, as this was a new acceptable piece of ID for the 43<sup>rd</sup> general election. This included documenting the number of times it was used, in combination with another piece of accepted ID, to prove identity and address.

Any Canadian citizen who is at least 18 years of age as of election day may vote in the electoral district (ED) in which they reside. The CEA provides procedural safeguards designed to protect the integrity of the electoral process, one of which requires electors to prove eligibility (identity and address) before receiving a ballot. For most electors who are already registered at their current address and therefore included on the List of Electors, election day procedures involve a simple, efficient check of one or more pieces of acceptable ID to confirm identity and address of residence. Based on our sample of electors observed, approximately 89% of electors voted in this manner. The remaining 11% of electors tested required special administrative procedures prior to being issued a ballot.

Election officers must administer special procedures for all electors whose identity and address are going to be vouched for, who are not on the List of Electors and require registration, whose name has been previously crossed off the List of Electors in error or who require minor corrections to their information. Depending on the circumstance, special procedures include initiating the appropriate certificate or form and requiring a declaration to be made by the elector and/or their voucher.

It is our understanding that EC has improved the forms, records and guidance and training materials since the 42<sup>nd</sup> general election as a result of the recommendations from our previous audit report and from other inputs. We are also aware that EC is challenged when recruiting optimally qualified temporary resources across all EDs in the short window of time before an election. We took these considerations into account when developing our audit strategy.

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

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

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

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## ***Audit criteria***

For this audit, the principal criteria and therefore our audit mandate are prescribed in the relevant sections of the Act described above, specifically those sections identified prior to the changes introduced by Bill C-76. For the purpose of this audit, given the operating environment of EC, we defined what would represent a significant deviation in the exercise of powers and the performance of the duties and functions of election officers. Consistent with the audit of the 42<sup>nd</sup> general election, we agreed on two levels of controls, procedures and 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.

The establishment of a threshold for reporting purposes was critical during the planning of the audit. The reporting thresholds were agreed upon with management and reflected the relative importance of the control and were consistent with those used during the 42<sup>nd</sup> general election. 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 an 'other observation'. For secondary controls, a deviation of 11% or more was considered as an 'other observation'.

## ***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 EDs from across Canada and gathered sufficient and appropriate evidence to conclude on the audit objective. Evidence gathering techniques were comprised of direct observation, inquiries and inspection of election documents (representing the certificates, forms, reports and other paperwork required to serve an elector and document the audit results).

In order to assess whether DROs, PCs and REGOs properly performed the duties imposed on them under the relevant sections of the Act, we determined that it was necessary to perform audit procedures on-site at polling stations on all days of advance polls and on election day. Our sample included polling stations in nine Canadian provinces and territories and resulted in PwC auditing over 10,000 electoral interactions (our 'sample'). An 'electoral interaction' is defined as all the activities undertaken by the election officer(s) for an individual elector from the time they approach the election officer(s) until they have cast their ballot or left the registration desk or polling station. Activities performed at the polling station involving a single voter constituted one interaction involving the activities of both the DRO and PC. Activities at the registration desk constituted a distinct interaction from those at the polling station even if the elector interaction was also sampled at the polling station.

We evaluated the design and implementation of specific administrative controls – specifically, the training of election officers and associated guidebooks/other materials. This included an in-depth review of the content of the training programs, attendance at a sample of training sessions and interviews with ROs, recruitment officers and training officers (TO). 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.

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## Summary of findings

We concluded that:

1. 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. As such, no major findings were identified during our audit.
2. Overall, while there were some inconsistencies identified in the completeness of documentation and execution of administrative procedures, these errors were not pervasive and were therefore considered ‘other observations’.
3. The administrative controls have been notably improved to support the election officers in undertaking their functions and duties. This included streamlining and simplifying the certificates and forms, improving the training content and guidebooks, and increasing the support role of the central poll supervisor (CPS) (note the role of the CPS is not in scope for this audit). Feedback from election officers was consistently positive about the changes and only limited opportunities were identified to continue to improve on these controls for future electoral events.

EC asked us to report on any other relevant observations that we captured during 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 42<sup>nd</sup> general election and subsequent by-elections.

As noted above, EC requested that we provide insights into one (1) specific element of the voter interaction, specifically, the use of the VIC as a form of ID used in combination with another piece of ID to prove identity and address, as this was a new acceptable piece of ID for the 43<sup>rd</sup> general election. While a significant portion of voters brought their VICs to the polling stations to facilitate their voting process, most voters continued to provide a single piece of government-issued ID with a photo, name and address as their form of ID. The results of our audit demonstrated that the VIC was used as proof of address in combination with a second piece of ID in 10% of the total sample of electoral interactions tested (i.e. 10,000 electoral interactions).

Our comparison of the results between the 42<sup>nd</sup> general election and the 43<sup>rd</sup> general election revealed that there were notable improvements in the performance of duties and functions of election officers. However, there were specific areas that require further improvement, including two observations related to the declaration for correction forms and not ticking “voted” at the time the elector submits their ballot. For many of the duties and functions tested, there were notable decreases in the prevalence of errors from our sample tested with several error rates no longer meeting the reporting threshold.

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## **Summary of recommendations**

Three (3) recommendations are being proposed for consideration by the CEO. It should be noted that certain of the recommendations, if implemented, could eliminate the need for others. In some cases, implementation of the following recommendations may require legislative changes. Each recommendation should be fully evaluated, and if management decides to proceed in implementing a recommendation, the remediation should be carefully planned, assessed and tested prior to implementation. The proposed recommendations are summarized as follows (full recommendations, as well as EC's responses, are presented in Appendix C to this report):

1. Explore opportunities to further enhance the training program and tools provided by EC to prepare election officers for their duties by delivering the content of the training through a combination of individual and classroom work, in order to address the time constraints of the in-person training session and to ensure that essential content for serving electors and documentation are adequately integrated, including introducing each special procedure and prioritizing the practice scenarios.
2. Explore the opportunity to establish tools, such as a Quick Reference Sheet, for election officers to efficiently identify the applicable special scenario they are faced with and the associated certificates and forms required.
3. Consider further enhancements to the certificates and forms in order to simplify the voting process while ensuring adequate documentation is maintained.

This report has been prepared in accordance with Elections Canada's Notice to the Contractor dated August 2, 2019 as part of the regulatory requirements under S.164.1 of the *Canada Elections Act*, to support the required reporting by the Chief Electoral Officer under Section 533 of the *Canada Elections Act*. Accordingly, our report is intended for Elections Canada and the Chief Electoral Officer and may not be suitable for any other purpose.

# 1. Introduction

## 1.1 Background

Elections Canada 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 federal elections and referendums and monitoring compliance under the CEA.

On June 19, 2014, Bill C-23 received Royal Assent. Bill C-23 amended the Act by adding S.164.1 to introduce a legislated audit. S.164.1 of the Act, at that time, stated 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.*

PwC was engaged to perform an independent audit and report on the performance of the duties and functions of election officers in relation to the relevant sections of the Act, including our assessment of the degree to which administrative controls established by EC supported election officers in this regard for the 43<sup>rd</sup> general election. The relevant sections of the Act pertain to an elector's proof of identity and address, attestation to an elector's identity or address, 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, and administer and complete prescribed certificates and forms on all days of advance polling and on election day.

PwC performed the first audit of this nature for the 42<sup>nd</sup> general election and issued our audit report on February 16, 2016. On December 13, 2018, Bill C-76 received Royal Assent, which amended S.164.1, so that the CEO could engage an auditor to perform an audit and report on whether election officers have properly exercised any of the powers conferred on them under this Act, or properly performed any of the duties imposed on them under this Act, that are specified by the CEO. Prior to the start of the election, the CEO invoked his discretion to indicate that the scope of the audit should be consistent with that of the 42<sup>nd</sup> general election with the addition of observing the use of the VIC as a form of identification, given that this was new for the 43<sup>rd</sup> general election. The CEO further requested that a comparison between the audit results of the 42<sup>nd</sup> and 43<sup>rd</sup> general elections be undertaken as part of the scope of the audit.

Please note that although Bill C-76 uses the term 'election officers' to designate poll workers instead of individual positions such as DRO, PC and REGO as during previous general elections, the individual positions continue to be used throughout this report for purposes of continuity with the previous audit and to denote the specificity of certain functions.

This report has been prepared in accordance with Elections Canada's Notice to the Contractor dated August 2, 2019 as part of the regulatory requirements under S.164.1 of the *Canada Elections Act*, to support the required reporting by the Chief Electoral Officer under Section 533 of the *Canada Elections Act*. Accordingly, our report is intended for Elections Canada and the Chief Electoral Officer and may not be suitable for any other purpose.

## 1.2 EC's operating context

The statutory mandate of EC is highly operational. The writ for the 43<sup>rd</sup> general election was issued on September 11, 2019. Once the writ was issued, EC and an appointed returning officer (RO) in each of the 338 EDs began mobilizing hundreds of thousands of temporary workers to prepare for the election. The ROs have a very small window of time to hire and train these temporary workers. In addition to other roles required to prepare for and support advance polling and election day, each RO is responsible for appointing a DRO, a PC and a REGO 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 the relevant sections of the CEA.

The delivery of the election is highly dependent on the ROs' ability to hire and train a temporary workforce of approximately 232,000, including some 214,000 electoral workers assigned to polling sites<sup>1</sup>. These individuals are the ones who, for advance polls and ordinary polls, confirm the validity of ID provided by the elector, confirm that the individual is at the correct 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. Given the total of 338 EDs, over 20,000 polling sites and over 77,000 polling stations across Canada, EC has implemented measures to support election officers by providing them with training, tools and guidance to perform their duties and functions. Since the 42<sup>nd</sup> general election, EC has taken steps to improve certificates, forms and records, including enhancing the guidance and training materials.

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. In the 43<sup>rd</sup> general election, as a result of a change introduced by Bill C-76, advance polls were open for 12 hours a day for four (4) consecutive days and election day polls were open for 12 hours to allow the maximum number of people to vote. Voter attendance at advance polls increased from 3.6 million at the 42<sup>nd</sup> general election to 4.8 million electors<sup>2</sup> at the 43<sup>rd</sup> general election, and overall voter participation increased from 17.7 million to 18.3 million<sup>3</sup>.

The current administrative processes required to be completed by the election officers are completely manual – utilizing printouts, certificates, forms and booklets to document the results of the interactions with electors. As a result, the processes are subject to human error.

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

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

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

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## ***1.3 Special procedures applied for advance/ordinary polls***

Any Canadian citizen who is at least 18 years of age as of election day may vote in the ED in which they reside. The CEA provides procedural safeguards designed to protect the integrity of the electoral process, one of which requires electors to prove eligibility (identity and address) before receiving a ballot. For most electors who are already registered at their current address and therefore included on the List of Electors, election day procedures involve a simple, efficient check of one or more pieces of acceptable ID to confirm identity and address. As per our testing results, from our over 10,000 samples of voter interactions, approximately 89% of electors voted in this manner. The remaining 11% of electors tested required special administrative procedures prior to being issued a ballot. The typical special procedures administered are outlined below.

### ***Voter not on the List of Electors (Registration certificate)***

A registration certificate is completed when an elector's name does not appear on the List of Electors. This typically occurs if an individual has become eligible to vote or has moved into a different ED or polling division since the last election. This certificate enables the individual to vote at the correct polling station and requires the elector to sign a declaration on the certificate confirming that they are a qualified elector and have not previously requested a ballot in the current election.

### ***Voter Information on List of Electors is not Accurate (Correction form)***

A correction form is completed if the information on the List of Electors is noted to have minor errors as compared to the elector's identification. When a minor correction is identified, the elector must make a declaration even if they choose not to correct their information.

### ***Voter Crossed off as Voted on List of Electors (Voting status certificate)***

The purpose of the voting status certificate is to allow an elector to vote when the List of Electors shows that the elector has already been crossed off as having voted. In this case, the voting status certificate is used to document that the elector has declared not having voted. Similar to the registration certificate, the elector is required to sign a declaration appearing on the certificate, confirming that they are eligible to vote and have not previously requested a ballot in the current election.

### ***Insufficient ID Provided (Vouching form)***

In cases where an individual does not have valid proof of identity and/or address, an individual who resides within the same polling division can vouch for that elector. Both the elector and the voucher must sign a declaration appearing on the form. Except under special circumstances, a voucher can only attest for one individual and must not have been vouched for in the current election.

### ***Doubt about Voter's Qualification or Residence (Qualification form)***

In cases where doubt is cast on the elector's age or citizenship (qualification to vote), or address (i.e. non-residential address such as a Post Office (P.O.) Box), the elector must make a declaration that they meet the requirements to vote in a Canadian federal election. There are two different declarations on the form applicable to the criteria being doubted. Doubt can be cast by an election officer, a candidate or a candidate's representative.

### ***Voting Outside Assigned Polling Site (Transfer certificate)***

Under certain circumstances, an elector may not be able to vote in their assigned polling site. When that occurs, the elector is provided with a pre-filled copy of the transfer certificate to allow them to vote in an alternate polling site. This certificate must be provided by the elector to the election officers at the newly assigned location in order to be able to vote.

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The following table outlines circumstances, within our sample, that required special procedures, as well as the approximate percentage of electors (making up the 11% referred to above). For comparative purposes, the table includes the percentage for the 42<sup>nd</sup> general election.

<b>Percentage of Voters Requiring Special Procedures</b>	<b>Percentage of electors (GE43) (Rounded)<sup>4</sup></b>	<b>Percentage of electors (GE42) (Rounded)</b>
Voter not on the List of Electors – Registration certificate	8.8 %	6.0 %
Voter information on List of Electors is not accurate – Correction form	1.4 %	2.0 %
Voter crossed off as voted on List of Electors – Voting status certificate	0.5 %	0.5 %
Insufficient ID provided – Vouching form	0.5 %	1.0 %
Doubt about voter’s qualification/address – Qualification form	0.0 %	0.5 %
Voting outside assigned polling site – Transfer certificate	0.1 %	0.0 %
<b>Total</b>	<b>11.3 %</b>	<b>10.0 %</b>

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

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

As noted above, election officers must administer special procedures for all electors whose identity and/or address is going to be vouched for, who are not on the List of Electors, whose name has been previously crossed off the List of Electors as having voted, or who require minor corrections to their information. Depending on the circumstances, special procedures include completing the appropriate certificate or form and asking the elector (and the voucher, as applicable) to make a declaration as indicated on the certificate or form.

Once the DRO is satisfied that the elector is entitled to vote, they are issued a ballot. During the process of serving an elector at the registration desk and at the polling station, the CEA prescribes certain duties that must be performed, including record-keeping tasks. For the purposes of this audit, only the duties of the DRO, PC and REGO are in scope; however, we have included the role of the central poll supervisor (CPS) below in order to provide context as the CPS is considered an important administrative control provided by EC to aid election officers in the administration of their duties.

<sup>4</sup> The percentage of special procedures does not necessarily reflect the actual special procedures processed during the general election as they represent a sample of voter interactions.

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### *Deputy returning officer*

The DRO is responsible for opening their polling station, authorizing and signing pre-filled certificates and forms, verifying identification, asking electors/vouchers to make a declaration, counting the ballots and returning materials to the RO.

### *Poll clerk*

The PC supports the DRO with the primary responsibility of documenting the voting process, which includes crossing an elector's name off the List of Electors, assisting in completing certificates and forms if there is no REGO, checking the "voted" box on the list indicating that the elector has voted once the ballot has been cast, completing the sequence number sheet and recording applicable proceedings in the Events Log, as required.

### *Registration officer*

An elector whose name is not on the List of Electors is required to register with the REGO (or PC if there is no REGO assigned to the polling site). If an elector's name is not on the List of Electors, the REGO is responsible for checking the poll key to determine if the elector is at the correct polling site, asking the elector to prove their identity and address and pre-filling the applicable certificate. The REGO also pre-fills other certificates and forms, as necessary.

### *Central poll supervisor*

The CPS plays a key role at both advance and ordinary polls and can be considered an element of the administrative controls in place to support election officers. The CPS swears in candidates' representatives, liaises with the RO, ensures accessibility, oversees the polling site activities, troubleshoots and supports the election officers as they serve electors. The CPS is also expected to perform some quality assurance procedures to ensure the completeness and accuracy of the documentation produced by the election officers. The flexibility introduced with Bill C-76 allows the CPS to take on the individual role of the DRO, PC or REGO for breaks to be taken by the election officers to avoid fatigue during the long days of either advance or ordinary polling.

## **1.5 Legislative and administrative changes**

Since the 42<sup>nd</sup> general election, there have been several legislative and administrative procedural changes, which impacted the 43<sup>rd</sup> general election. This encompasses changes that were enacted by EC in order to streamline the voting process. Some of these changes include:

- Bill C-76 received Royal Assent on December 13, 2018 to amend the CEA. These changes include:
  - The CEO is now able to make changes, including allocating the duties and functions of election officers, while ensuring that the legislated requirements of the Act are adhered to. No major changes to the duties and functions were implemented for the 43<sup>rd</sup> general election.
  - Power was conferred to the CEO to define the scope of the legislated audit. Based on a review of the changes implemented by the CEO in response to this Bill, the scope of our audit was the same.
  - Our testing methodology was consistent with the previous general election, however our criteria were slightly modified to reflect the changes to the assignment of duties to the election officers.
  - The Transfer Certificate can now be delivered at the polling place and can be used at advance polls.
  - Voting hours at advance polls were increased from 8 hours per day to 12 hours per day on all four (4) days of advance polls.
- EC's optimization initiative, which included changes to the certificates and forms, voting process and training. The changes include:
  - Removal of the Privacy Notice from all certificates and forms into a separate document with a section for the elector's initials within the certificates and forms indicating awareness of the Privacy Notice.

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- All declarations were embedded directly into the certificates and forms, rather than a separate Book of Oaths.
- The ‘Record of Votes Cast’ used at advance polls was renamed the ‘Record of Electors’ and to comply with legislative change, the section for the elector’s signature was removed.
- Separation of the Correction Form into a separate form for corrections to elector information and a Voting Status Certificate to allow an elector to vote if already crossed off as voted.
- Addition of a Helper Form (not relevant to the scope of our audit).
- The vouching process was changed to allow a voucher to attest to an elector’s identity (name) and address rather than just the address. This resulted in changes to the associated form, renamed from Oath of Residence Form to the Vouching Form.
- Addition of the Qualification Form, which is used whenever an elector’s age, citizenship (qualification), or address are doubted by candidates, candidates’ representative(s), DRO or PC.
- Changes to the guidebooks to enhance the flow of the content, including improved images to guide election officers in identifying the appropriate certificates, forms and documents to use.
- Changes to the flow and delivery of the training, including updates for the changes implemented as part of the optimization process.
- Changes to the voting process implemented by the CEO, including:
  - Increase in the number of CPSs across polling sites.
  - Provision of breaks for election officers, with the CPS assuming the role of any election officer during that break to continue serving electors.

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## 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 43<sup>rd</sup> general election, on all days of advance polling and on ordinary 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.

It is only the duties of the DRO, PC and REGO that are in scope for this audit. In addition, the scope of the audit included:

1. The degree to which the administrative controls established by EC (including manuals, training material and optimized certificates and forms) support election officers in the exercise of their powers and performance of their duties and functions in accordance with the CEA.
2. Offering audit recommendations that may assist EC in identifying possible areas for improvement.
3. Using the audit results of the 42<sup>nd</sup> general election as a basis of comparison, assessing and reporting on the impact of EC's implementation of legislative changes and recommendations made by PwC following the 42<sup>nd</sup> general election and subsequent by-elections (where applicable), as well as other changes made with the objective of improving administrative controls and processes.
4. At EC's request, providing insights into one (1) specific element of the voter interaction, specifically, the use of the VIC as a form of identification, used in combination with another piece of ID to prove identity and address, as this was a new acceptable piece of ID for the 43<sup>rd</sup> general election.

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 CSAE 3001.

The CEO requested that the audit for the 43<sup>rd</sup> general election be conducted with the same scope and approach, as applicable, as those used for the 42<sup>nd</sup> general election to allow for comparisons between the two elections. As a result of the consistency of the approaches, we have compared the overall results of our audit between the 42<sup>nd</sup> and the 43<sup>rd</sup> general elections in section 5.1 below.

While the primary purpose of the audit was to assess compliance with the CEA, in the course of our work we noted, where applicable, observations and recommendations with respect to EC processes that are relevant to the scope of our work that we believe may benefit EC and lead to improvements in the performance of election officers in future elections.

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### **2.1.1 Audit and scope limitations**

We did **not**:

1. assess election results;
2. assess whether election officers other than DROs, PCs and REGOs performed their specific legislative duties;
3. assess performance of legislative duties that are not specifically referred to in the relevant sections of the CEA;
4. assess the administrative controls of EC beyond those implemented for the purposes of supporting election officers in the conduct of their duties under the relevant sections of the CEA.

Our audit process is discussed 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, 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 interactions we observed or at the polling stations that we attended. In addition, because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation (including forgery), an audit may not detect a material fraud.

### **2.2 Auditor’s responsibility**

Our responsibility is to provide reasonable assurance<sup>5</sup> 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.

### **2.3 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. These controls are used by management to build the criteria outlined in section 2.4 (below).

### **2.4 Criteria**

CSAE 3001 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.

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<sup>5</sup> CSAE 3001 defines reasonable assurance as follows: Reasonable Assurance Engagement – An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner’s conclusion. The practitioner’s conclusion is expressed in a form that conveys the practitioner’s opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria. A reasonable assurance engagement may be referred to as an audit engagement.

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For this audit, the principal criteria and therefore our audit mandate are specifically prescribed in the relevant sections of the Act described above. For the purpose of this audit, we needed to decide what would represent a significant deviation in the exercise of powers and the performance of the duties and functions of election officers. Consistent with the audit of the 42<sup>nd</sup> general election, deviations in the exercise of powers and the performance of the duties and functions of election officers were assessed based on two levels of controls and procedures, as well as acceptable tolerance levels. Key controls and procedures are those performed by election officers that establish a person's qualification and entitlement to vote. Secondary controls are those which support/reinforce the elector's established qualification/entitlement to vote and are typically more record-keeping in nature.

The establishment of a threshold for reporting purposes was critical during the planning of the audit. The reporting thresholds were agreed upon 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 an 'other observation'. For secondary controls, a deviation of 11% or more was considered an 'other observation'. The thresholds used for the 43<sup>rd</sup> general election are consistent with those used for the 42<sup>nd</sup> general election.

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

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

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

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## 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 demographically and geographically representative sample from across Canada and gathered sufficient and appropriate evidence to conclude on the audit objective. Evidence gathering techniques were comprised of direct observation, enquiries and inspection of election documents (representing the certificates, forms, reports and other paperwork required to serve an elector and document the results).

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

Our sample of EDs was designed to reflect the diversity of the Canadian voting population. In selecting our sample, we considered characteristics of the voting population, including age, urban and rural population density, income, ethnic origin and Indigenous identity, based on the most recent Statistics Canada Census Program data (2016), to ensure that our sample was representative of the demographic composition of Canada's population.

We conducted audit procedures, designed to test how election officers carried out specified duties, on-site at randomly selected polling stations within the selected EDs on each day of advance polling and on election day, including observation of the duties of the election officers. We tested how election officers performed their duties with respect to over 10,000 electoral interactions. There are certain inherent limitations to our audit approach, including:

1. The presence of our auditors at polling stations observing the performance of election officers had the potential to affect the way in which they carried out their duties.
2. We based our sample on 2016 Census data which, while the most current and best information available, is not necessarily representative of current demographics and may not reflect the demographics of the population of election officers.

All these factors were discussed with, and disclosed to EC, without disclosing the exact locations of polling stations selected for testing.

Overall, our sampling and testing approach was designed specifically to support our overall audit mandate as specified by legislation at an aggregate level. We did not attempt to draw any conclusions with respect to the performance of election officers serving individual EDs, individual geographic regions or demographic subgroups within Canada. Results of our audit were aggregated for advance and ordinary polling days.

### ***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 stations on all days of advance polling and on election day.

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We performed the following procedures at advance and ordinary polls.

1. Observed the duties performed by REGOs, DROs and PCs for a sample of electors served at a sample of polling stations during various intervals when the polls were open. More specifically, we confirmed that the following duties were performed:
  - 1.1 Obtained acceptable ID from each elector for proof of name and address<sup>6</sup>, including the VIC where applicable.
  - 1.2 For registered electors:
    - Validated the elector’s information by comparing it to the List of Electors.
    - Crossed the elector off the List of Electors.
    - Completed the sequence number sheet (for distribution to candidate representatives).
  - 1.3 Administered special procedures as prescribed by the CEA, including completing and/or processing certificates and forms and having the elector make the appropriate declarations, as applicable.
  - 1.4 Recorded proceedings in the Events Log, as required.
  - 1.5 Marked electors as “voted” immediately after the ballot was placed in the ballot box.
  - 1.6 Provided the Privacy Notice to electors, as applicable.

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

During advance polling days, as well as on election day, we posed a series of pre-established 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.

As requested by EC, we observed the use of the VIC as a form of ID used in combination with another piece of ID to prove identity and address, as this was a new piece of acceptable ID for the 43<sup>rd</sup> general election. This included documenting the number of times the VIC was used, in combination with another piece of accepted ID, to prove identity and address.

### ***3.3 Assessment of EC’s approach to training and support of election officers***

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 43<sup>rd</sup> general election.

1. Interviewed representatives from EC and held workshops to understand the overall design of the training program for election officers.
2. Reviewed guides, manuals, memos, videos and instructions (“training material”) provided to election officers in relation to their duties, to assess whether the information provided is complete, sufficient and appropriate for the effective discharge of their responsibilities.
3. Conducted interviews with ROs and TOs to understand the delivery of the training curriculum to participants.

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<sup>6</sup> As defined by EC using the “Have your ID ready” list.

4. Conducted interviews with TOs to obtain an understanding of their perspective on the effectiveness of the support, tools and guidance that is provided to election officers.
5. Observed the delivery of training to election officers at selected training sessions.
6. Interviewed election officers during periods of voter inactivity at polls on specific administrative controls such as the certificates, forms and other records to be maintained, the training and guidebooks and the role of the CPS in a supporting capacity.

### ***3.4 Assessment of EC's changes for GE43***

Since the 42<sup>nd</sup> general election, EC introduced and piloted changes to the certificates, forms and record-keeping instructions used by election officers during the voting process. These changes were implemented as a result of Bill C-76, the findings and recommendations from the 42<sup>nd</sup> general election audit report and other sources. Changes included revisions to the training curriculum/materials, guidebooks, forms, terminology, roles of election officers and the voting process. Examples of such changes observed as part of the audit are highlighted in section 1.5 of this report.

As part of the compilation of the results of the audit testing and assessment of the administrative controls, we analyzed, to the extent possible, the impact of these changes on the voting process and our results. Insights were gathered from observation at the polling stations/registration desks, interviews with election officers and other representatives within the sampled EDs, and the analysis of the results of the on-site audit testing and associated findings. These assessments can be found throughout this report, where relevant, and summarized in section 5.1 of this report.

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## 4. Audit findings

Our key findings and other observations are described below and are followed by a section to compare these results to those of the 42<sup>nd</sup> general election. Our recommendations, as well as EC's responses, are included in Appendix C to this report.

### 4.1 Major findings

#### 4.1.1 No major findings resulting from deviations in key controls and procedures

Our testing did not identify any major findings from deviations in key controls and procedures for regular electors (i.e. the approximately 89% of sampled electors) or from a deviation related to a key control for special procedures (i.e. electors requiring special procedures, made up of approximately 11% of the sampled electors). This result is compared to the 42<sup>nd</sup> general election where one (1) major finding was observed in relation to special procedures – specifically the consistency of the administration of the oaths/declarations and obtaining signatures from electors requiring special procedures.

### 4.2 Other observations

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

#### 4.2.1 Election officers did not consistently mark an elector as having voted at the appropriate point in the process

Section 162B of the CEA stipulates that the PC must indicate next to the elector's name that the elector has cast their ballot. This allows for effective reconciliation of the ballots. This is evidenced by a check mark in the box next to the name of the elector on the List of Electors or the List 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 most cases, the PC marked the elector as having voted before the elector cast their ballot and, to a lesser extent, the PC marked the elector as having voted well after the elector had cast their ballot and left the polling station.

If electors are marked off as having voted prior to ballots being issued or well after an elector has left the polling station, the lack of real time monitoring results in the inability to confirm whether the elector did, in fact, cast their ballot.

This observation was noted in the report for the 42<sup>nd</sup> general election and the prevalence of the error has increased since that report. It was noted that, despite the expectation that they do not, election officers were, in some cases, serving multiple electors at once, which could impact the election officers' timing for performing this task. It was further observed that the current training curriculum does not emphasize the importance of serving only one elector at a time, nor the timing with respect to marking the elector as "voted." These factors could be contributing to the high prevalence of this error.

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### *4.2.2 Election officers did not consistently ask the elector to make the required declaration on the correction form*

When special procedures are required, the appropriate certificate or form must be filled out, with the exception of the Correction Form, as correcting elector information is not mandatory under the Act. For all special procedures, the elector must make the applicable declarations before receiving a ballot.

Our audit identified instances, above our reporting threshold, where the DRO did not consistently require the elector to make a declaration for a correction. Due to the nature of this declaration which does not require a signature, compared to the more common signed declaration, this could have been confusing to the DRO, leading to the inconsistent administration of this procedure. This observation was noted in the report for the 42<sup>nd</sup> general election and the prevalence of the error has increased since that report.

### *4.2.3 The Privacy Notice was not administered in all cases for special procedures requiring the use of a prescribed form to complete the processing of the elector*

The prescribed forms for special procedures include a section to make the elector aware of and provide the elector with a copy of the Privacy Notice, if requested. 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 appropriate section of the prescribed certificate or form to acknowledge their awareness. We noted that there was limited coverage of the Privacy Notice in the guidebooks and training sessions that we observed. Further, we noted that election officers were rushing to complete the necessary certificates and forms in order to allow the electors to cast their ballot expeditiously.

Making the elector aware of and/or providing the elector with a copy of the Privacy Notice is a new addition for the 43<sup>rd</sup> general election due to the optimization of the certificates and forms but is not a requirement of the CEA for electors to be able to vote. The Privacy Notice statement had previously been embedded in the respective certificates and forms but was removed to streamline and simplify them. This error did not occur in the previous general election as the voter would inherently have access to the Privacy Notice directly on the certificate or form and would acknowledge awareness through their completion and signature on the prescribed certificate or form.

# 5. Assessment of administrative controls established by EC

## 5.1 Background

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

In order to equip the temporary workforce of approximately 232,000<sup>7</sup> hired to successfully administer the voting process during the general election, a formal training program is in place and delivered to each election officer in advance of taking on their responsibilities. Depending on the size of the ED, a RO/recruitment officer needs to find a workforce of approximately 600<sup>8</sup> individuals to work at advance and ordinary polls, including a redundancy factor to allow flexibility for those who drop out in advance or do not show on the day of voting.

The training program for the 43<sup>rd</sup> general election was designed to ensure a tailored training curriculum depending on the intended role at the polls and whether the duties would be performed at advance or ordinary polls. The various in-class training courses delivered within each ED by the TO(s) included:

1. DRO/PC (3-hour mandatory in-class training session)
2. REGO/information officer (IO) (3-hour mandatory in-class training session)
3. CPS (requirement to attend a DRO/PC in-class training session, an additional 3-hour mandatory in-class training session specifically for the CPS, followed by either a second DRO/PC training session or a REGO/IO training session, totalling 9 hours of mandatory training)

In order to ensure that all election officers are provided the training required (based on their expected role), TOs within each ED delivered on average 35<sup>9</sup> in-person training courses in the weeks leading up to the advance and ordinary polling days. A 3-hour course with limited to no breaks has been considered necessary to get through all the material required to equip the election officers with sufficient knowledge to assume their assigned duties. As per the design of the training program, TOs used a combination of visual aids (videos and posters), slide decks, the guidebooks and the actual templates/tools used at the polls to instruct participants. As a result of the recommendations from the 42<sup>nd</sup> general election audit report, the revised training program had more time allocated to practice scenarios. Additionally, training documents provided to TOs contained instructions on how to plan, prepare and teach the sessions.

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

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

<sup>9</sup> As per Elections Canada.

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Significant changes were undertaken to streamline and update the certificates, forms and other election documents for the 43<sup>rd</sup> general election. The significant burden imposed by the election documents used in the 42<sup>nd</sup> general election led to feedback and recommendations related to the highly manual nature of processing voters. In response to the audit report on the 42<sup>nd</sup> general election, EC undertook an optimization project to streamline and simplify the election documents and reduce the burden on election officers, especially the PCs who are responsible for the completion of many of these documents. As noted in Section 1.5 of this report, examples of these changes included simplification of the Record of Electors (previously the Record of Votes Cast) by removing the fields for the elector's address and signature, elimination of the Poll Book and Book of Oaths and changes to streamline the certificates and forms used at the polling station.

In support of taking on their duties, election officers are provided with guidebooks to use as a reference when serving electors. In addition, the role of CPS exists to provide support and guidance to election officers when serving electors. The CPS has been encouraged to conduct regular touch points with election officers responsible for greeting, registering and serving electors to address and resolve any questions or concerns in relation to the discharge of their responsibilities. In addition, expectations were set with the CPS to periodically conduct quality checks related to the documentation being completed by the election officers to identify and resolve any issues in a timely manner.

Our audit report from the 42<sup>nd</sup> general election recommended improvements to the efficiency of the administration of electors through the introduction of automation. EC explored the opportunity to automate specific administrative tasks assigned to election officers and advised us that they have made significant investments to that end; however, due to potential security concerns, this initiative was put on hold and increased automation was not introduced for the 43<sup>rd</sup> general election. We understand that this will continue to be explored for future electoral events, subject to the resolution of existing security risks, which is aligned to our previous recommendation.

## **5.2 Training content**

The DRO/PC training curriculum, as well as the REGO/IO curriculum, remained relatively stable as compared to the 42<sup>nd</sup> general election, with the content being updated for changes resulting from the legislative and administrative changes made to the voting process.

The materials and slide decks provided to TOs for the training sessions were generally accurate and provided information in a clearer and more concise manner than the material provided for the 42<sup>nd</sup> general election, allowing TOs to present the material more easily and efficiently to participants. Feedback obtained from TOs on the training sessions tested as part of this audit demonstrated mostly positive feedback about the training content. We noted, based on the sample of training sessions attended, that TOs presented current information in their classes.

## **5.3 Training delivery**

Although it is widely accepted that the most effective delivery of training is in-person, inherent challenges exist with the delivery of in-class training to a temporary workforce, across a vast geography, in two official languages and in a very short time period. It should also be noted that the completion of practice scenarios is the only opportunity for the TO to observe participants working through the examples, enabling them to identify any participants who are struggling.

In response to the recommendations stemming from the 42<sup>nd</sup> general election and other sources, the approach to the delivery of the training was streamlined, including the background information and acceptable ID, and additional time was allocated to practicing the administration of the special scenarios. For those election officers interviewed on the days of advance and ordinary polling, it was indicated that there had been tangible improvements to the training program since the 42<sup>nd</sup> general election, including a better flow of the content. Further, feedback obtained through interviews with REGOs on advance and ordinary polling days was positive on

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the ability to cover the material sufficiently in the 3-hour allotted timeframe, given that the responsibilities of the REGO and information officers are fewer and less complex than those of the DRO and PC.

While many practice scenarios (17 in total) were added to the DRO/PC training program, in order to allocate more time to these and to support self-learning, the introduction to each special procedure was eliminated from the training sessions prior to commencing the practice scenarios. This forced the election officers to use the resources at their disposal (i.e. guidebook and forms) to determine the scenario they were being faced with and determine how to process the elector. This was intended to mimic the situation they would be in when working at the general election. Our observation, based on attending a sample of training sessions across EDs, was that without a minimum level of introduction to the scenarios, additional time (of the limited time allotted to the practice scenarios) was taken in trying to determine the information being presented relative to the scenario required to be administered, with participants only being able to complete the first few practice scenarios. As a result, scenarios that were not attempted during the allotted time, due to time constraints, were only encountered by the election officers for the first time while serving electors on advance or ordinary polling days.

Overall, consistent with the 42<sup>nd</sup> general election, in the case of the DRO/PC training sessions, it was noted through attendance at training sessions and interviews with the TOs, DROs and PCs that:

- the time allocated is not sufficient to adequately cover all the necessary material;
- the length and volume of content of the training impacted participants' ability to absorb all the material being presented.

These inherent challenges are recognized by EC and, to the extent possible, EC has indicated that the training program is supplemented by individual review of the guidebooks by the election officers prior to them assuming their duties.

We noted that there could be alternative methods, such as providing the materials ahead of time, for the delivery of the background/foundational information that takes up significant time during the in-person training curriculum but that are primarily delivered through videos. Based on training sessions attended, much of the 3-hour training session for each of DROs/PCs and REGOs is allotted to the background/foundational information. If this could be delivered using an alternate approach, additional in-person training time could be allocated to the introduction and practice of special procedures and focus on other critical messages.

## 5.4 Guidebooks

There have been notable improvements to the guidebooks since the 42<sup>nd</sup> general election in both format and content, with positive feedback from all election officers interviewed. This included specific instructions within the Table of Contents when faced with specific circumstances, with reference to the appropriate pages in the guidebook for detailed instructions on how to administer them. Election officers reported that the guidebooks were extremely helpful to them in carrying out their roles. Specifically, election officers who had worked at previous electoral events (including the 42<sup>nd</sup> general election) reported that the format and content had significantly improved, especially with the introduction of visual aids to help identify the certificates and forms (for example, bolded certificate and form numbers and pictures to help election officers identify the appropriate certificate or form).

## **5.5 Certificates and forms**

The streamlined certificates and forms resulting from the optimization initiative were fully integrated into the 43<sup>rd</sup> general election. This resulted in a significant reduction in the complexity and burden imposed on election officers to complete the appropriate election documents. These changes decreased the fatigue experienced by election officers, and feedback was very positive from election officers on the clarity and ease of use of the documents. We observed that election officers were generally clear about the documents that they were required to complete once they were able to identify the appropriate scenario for each elector and less administrative errors were made. This, in conjunction with the improvements to the training program, led to an increase in the level of compliance and consistency of completion of the certificates and forms, as evidenced by the decrease in the error rate related to the completion and accuracy of these key documents.

## **5.6 CPS support role**

The role of the CPS has been consistently noted as being helpful, supportive and appreciated by all election officers. For the 43<sup>rd</sup> general election, EC hired more CPSs and the role was expanded as compared to the 42<sup>nd</sup> general election to include the ability to act in the capacity of any election officer, in order to relieve election officers and allow them to take breaks throughout the long days (12 hours per day for the four (4) consecutive days of advance polling and 12 hours on election day). Our audit obtained overwhelming feedback from election officers on the appreciation for these breaks and the ability of the CPS to cover for them.

Additionally, the availability of a CPS to troubleshoot problems and provide a quality assurance review allowed election officers to feel more comfortable with their duties and functions as well as being able to escalate situations where they were unsure of how to proceed. Feedback obtained and our observations at the polls indicated that the CPS role generally allowed the other election officers to focus on their specific activities, knowing that there was an on-site support role should they have questions or run into any challenges that they could not resolve themselves.

Overall, the feedback on the role of the CPS in supporting election officers is overwhelmingly positive and seen as a crucial resource to aid election officers in carrying out their duties and functions.

## 6. Additional considerations

The following topics were specific scope items to be reported at the request of EC but did not impact our overall conclusion against audit objectives.

### 6.1 Comparison between GE 42 and GE 43

EC has introduced and piloted many additions and revisions since the 42<sup>nd</sup> general election to address the findings and recommendations outlined in our audit report from the 42<sup>nd</sup> general election, and as a result of other legislative and administrative changes (see details in section 1.5). Given the consistency in approach to the audits for the two (2) elections, an overall comparison of the audit results of the 43<sup>rd</sup> general election to those of the 42<sup>nd</sup> general election was performed in order to assess the impact, to the extent possible, of these changes.

Overall, the changes implemented since the 42<sup>nd</sup> general election have led to many improvements, as well as time efficiencies for election officers in carrying out the duties and functions imposed on them under the relevant sections of the Act. Individually, the comparisons between GE42 and GE43 have been embedded throughout Section 4 of this report. The table below provides a summary comparison of the results from each audit.

Category	GE 42	Status	GE 43
<b>Findings – Major and other</b>			
Major findings	<ul style="list-style-type: none"> <li>One (1) major finding in relation to the administration of special procedures that were record-keeping in nature, specifically the signature on certificates and forms.</li> <li>Recommendation #2 of our report recommended the clarification and simplification of the certificates and forms associated with the special procedures.</li> </ul>	No longer an issue; improvements observed	<ul style="list-style-type: none"> <li>To address our recommendation in the GE42 report, certificates and forms were simplified as part of the optimization initiative. We did not note any major findings as a result of our testing.</li> </ul>
Other observations	<ul style="list-style-type: none"> <li>Evidence missing on how REGOs verified the polling site for registration of new electors.</li> <li>Recommendation #2 of our report recommended streamlining the advance polling process.</li> </ul>	No longer an issue	<ul style="list-style-type: none"> <li>Election officers were adequately verifying address prior to completing registration certificates.</li> <li>As part of streamlining the voting process, verification of the voter being at the correct polling division is no longer required to be performed by the REGO.</li> </ul>

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Category	GE 42	Status	GE 43
	<ul style="list-style-type: none"> <li>Not ticking electors as ‘voted’ at the appropriate point in the voting process.</li> <li>Recommendation #3 of our report recommended enhancements to the existing training program, which included the requirement to tick electors as ‘voted’ at the appropriate point in the process.</li> </ul>	Ongoing; further enhancement opportunities	<ul style="list-style-type: none"> <li>It was noted that this process was emphasized as one of the steps in the guidebooks for registration of new electors at polling stations.</li> <li>Testing results identified an increase in the prevalence of not ticking ‘voted’ at the appropriate point in the process, where most of these electors were ticked as ‘voted’ prior to depositing their ballot in the ballot box.</li> <li>Recommendation #1 to this report addresses this finding.</li> </ul>
	<ul style="list-style-type: none"> <li>Certificates, forms and checklists were not always correctly or completely documented, including administration of prescribed oaths.</li> <li>Recommendation #2 of our report recommended the clarification and simplification of the certificates and forms associated with the special procedures.</li> </ul>	Improvement observed with further enhancement opportunities	<ul style="list-style-type: none"> <li>To address our recommendation in the GE42 report, certificates and forms were simplified. We noted, from our testing, that certificates, forms and checklists were generally completed accurately, except for the declaration associated with the Correction Form where the prevalence of the error has increased.</li> <li>Recommendation #3 to this report addresses this finding.</li> </ul>
	Not applicable for GE42	New opportunity observed	<ul style="list-style-type: none"> <li>New observation related to the Privacy Notice not being administered consistently.</li> <li>Recommendation #3 to this report addresses this finding.</li> </ul>

**Administrative controls**

Advance polling procedures	<ul style="list-style-type: none"> <li>Observation related to the inefficiencies in processing electors due to the level of detail required on the Record of Votes Cast.</li> <li>Recommendation #2 of our report recommended streamlining the advance poll process.</li> </ul>	Improvement observed	<ul style="list-style-type: none"> <li>To address our recommendation from the GE42 report, the advance poll process was streamlined to the extent possible.</li> </ul>
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Category	GE 42	Status	GE 43
Training program	<p>The following were noted in relation to the training program:</p> <ul style="list-style-type: none"> <li>• A large amount of time was dedicated to background/foundational information, leaving less time for the specific duties of the election officers.</li> <li>• Only a limited amount of time was dedicated for practice scenarios, impacting the readiness of the election officers to administer those scenarios.</li> <li>• Recommendation #3 of our report recommended enhancements to the training program to ensure the necessary focus/time is given to the administration of the special procedures.</li> </ul>	Improvement observed with further enhancement opportunities	<ul style="list-style-type: none"> <li>• We noted that the revised Record of Electors replaces the Record of Votes Cast. This form reduced the work required by election officers and no longer required the elector’s signature, improving the overall efficiency of the form.</li> <li>• In response to our recommendation, the training program was enhanced; however, we noted further opportunities for improvement.</li> <li>• The following were noted in relation to the revised training program, and are reflected in recommendation #1 of this report: <ul style="list-style-type: none"> <li>○ There have been improvements to the content and flow of the training program.</li> <li>○ A large amount of time continues to be dedicated to background/foundational information.</li> <li>○ While EC has incorporated additional time for practice of the special procedures, this was partly accomplished by removing the introduction to the scenarios. This resulted in no exposure to special procedures that participants did not get a chance to practice in class.</li> <li>○ The time allotted for the practice scenarios is insufficient to complete all scenarios</li> </ul> </li> </ul>

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Category	GE 42	Status	GE 43
			provided. In some training sessions observed, only 2-3 practice scenarios were completed by participants.
Other administrative controls	<ul style="list-style-type: none"> <li>Opportunities were provided to improve the overall voting process. This was reflected in all the recommendations associated with the GE42 report.</li> </ul>	Improvements observed	<ul style="list-style-type: none"> <li>Recommendation #1 to this report addresses this finding.</li> <li>EC explored the opportunity to automate specific elements of the electoral process at the polls. Due to security risks, the automation was not implemented for GE43; however, it is encouraged that EC pursue this further subject to mitigation of the applicable risks.</li> <li>Feedback from election officers indicated that the guidebooks have been significantly improved with more visuals and clearer instructions. Detailed instructions were provided in the front of the guidebooks on how to proceed when facing a special procedure – even if they were unsure of which special procedure they were faced with.</li> <li>The role of the CPS has been further expanded. This expanded role was very well received for GE43 by election officers.</li> <li>The certificates and forms have undergone an optimization initiative in order to reduce the burden imposed on election officers. Feedback from election officers indicated that these efforts resulted in time savings and ease of use.</li> </ul>

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## **6.2 Use of the voter information card as identification**

As a result of Bill C-76 and the additional discretion designated to the CEO, a decision was made to allow the use of the VIC as a valid form of ID if produced in conjunction with another piece of ID to prove identity and address.

The CEO requested that we provide insights into the extent of electors' use of the VIC as a form of ID. The results of our audit demonstrated that the VIC was used as proof of address in combination with a second piece of ID in 10% of the sample of 10,000 voter interactions tested. While the majority of voters continued to present one piece of government-issued ID with name, photo and address as proof of eligibility (identity and address), our audit noted that a significant portion of voters brought their VIC to the polling stations to facilitate their voting process, even if not presenting the VIC as a piece of ID.

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## 7. 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, 162 and 169 of the CEA, on all days of advance polling and on ordinary polling day for the 43<sup>rd</sup> general election. Further, we conclude that the administrative controls established by EC, including manuals, training material and optimized certificates and forms were effective in supporting election officers in the performance of their duties and functions.

Overall, the results of our on-site testing of electoral interactions confirmed that regular electors (approximately 89% of elector interactions sampled) were processed appropriately. Election officers properly performed their duties and functions by verifying elector ID, issuing a ballot and documenting that electors cast their ballot. For the 11% of electors who were subject to special procedures, overall, the testing results confirmed that ID of the electors was verified appropriately, including the duties performed by the REGO; however, some of the administrative procedures were not performed consistently. Despite this, our audit noted that election officers consistently acted in the best interest of the electors and worked diligently to ensure the most positive election experience for all.

Comparing our results of the 42<sup>nd</sup> general election to the 43<sup>rd</sup> general election, it is noted that the 42<sup>nd</sup> general election had one (1) major observation related to the consistent administration of oaths and declarations. For the 43<sup>rd</sup> general election, our testing did not result in any major findings. For the 42<sup>nd</sup> general election, two (2) ‘other observations’ were identified related to administrative controls. Similarly, for the 43<sup>rd</sup> general election, two (2) ‘other observations’ were identified to improve the administrative controls. In both elections, an ‘other observation’ was reported relative to the timing of marking the elector as voted; however, the prevalence of the error increased for the 43<sup>rd</sup> general election.

These ‘other observations’ were, in part, due to the training program whereby election officers indicated through interviews that they did not feel that the in-class training curriculum fully equipped them for the administrative responsibilities associated with the special procedures, and in part, due to the manual nature of the voting processes and the pressure to provide fast and pleasant service to electors.

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, and have reported, certain errors and mistakes in documentation and record-keeping that we believe to be significant as “other observations” relative to both regular voters and those requiring special procedures.

Accordingly, while we believe that there are opportunities to continue to improve processes and controls to minimize the number of record-keeping errors and, where appropriate, we have recommended changes to address these opportunities, the issues that we observed and reported do not affect our underlying conclusion as set out above.

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# Appendix C – Recommendations

Given the results of the audit, the following recommendations are being proposed for consideration by the CEO. It should be noted that some of the recommendations, if implemented, could eliminate the need for others. In some cases, implementation of the following recommendations may require legislative changes. Each recommendation should be fully evaluated, and if management decides to proceed in implementing a recommendation, the remediation should be carefully planned, assessed and tested prior to implementation.

## Recommendation 1

1. We recommend that the CEO continue to explore opportunities to enhance the training program and tools provided by EC to prepare election officers for their duties in order to address the time constraints of the in-person training session.
  - a. Continue to explore the current content of the training and tools in order to identify those components that require in-person explanations and practice with oversight in comparison to the background/foundational elements which are primarily delivered through videos.

There is an opportunity to provide the background/foundational material in advance of the scheduled training, either through mail and/or e-mail, with a short evaluation of participant knowledge of the background/foundational material at the beginning of each in-person training session; with the option of an addition of half-an-hour to the in-class training where this content could be delivered through the use of videos. This would allow the background/foundational content to be delivered uniformly for all election officers and the in-class training to be focused on the more complex content that requires practice for election officers to be ready to perform their assigned duties and functions.
  - b. Consider an approach to provide participants introductory information on the special procedures so that they are aware of them prior to facing them in the form of practice scenarios.
  - c. Consider the prioritization of special procedures to be covered through practice scenarios during the training sessions, given the limited time available. This could be based on the relative volumes of occurrence of these special procedures.
  - d. The importance of serving only one elector at a time and ticking electors as “voted” at the appropriate point in the process should be emphasized in the training as part of the essential elements.

## EC response

We generally agree with this recommendation and we will continue to a) review and enhance the content and delivery of our training program and tools to optimize the retention of information given existing time constraints; b) examine how election officers can better serve electors requiring special procedures; and c) continue to emphasize the need to follow procedures and be aware of ensuring the integrity of the voting process.

## Recommendation 2

2. We recommend that the CEO consider the opportunity to create tools, such as a Quick Reference Sheet, that is detached/detachable from the guidebook, which outlines the scenarios that could be encountered while serving voters to provide quick reference on how to administer these scenarios and to guide election officers to the appropriate pages in the guidebook should they need more details for each type of scenario encountered.

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While the Table of Contents within the guidebook is currently available with references to pages that guide the election officers through the process required for each scenario in detail, this also outlines other FAQ items that are not directly related to voter interactions. A detachable Quick Reference Sheet (similar to the Important Information Sheet) could reduce the time required to locate the appropriate page within the guidebook and would provide a visual tool that would encompass only the potential scenarios for serving electors, including quick reminders on which certificate or form to use and where to go for more details within the guidebook.

### *EC response*

We agree to review our materials and to explore opportunities to enhance our tools and procedures to assist election officers in rapidly selecting the correct response when serving electors requiring special procedures.

### *Recommendation 3*

3. We recommend that the CEO further enhance the certificates and forms in order to simplify the voting process while ensuring adequate documentation is maintained. Specifically:
  - a. EC should explore opportunities to ensure that the Privacy Notice is more accessible and visible to the electors where special procedures are applied. This would ensure that the privacy information is consistently available to the elector before they sign their acknowledgement.
  - b. For consistency with the other certificates and forms, the declaration associated with the Correction Form should be changed to a declaration that requires the elector's signature. This would allow election officers to administer declarations consistently across all special procedures.

### *EC response*

We agree with this recommendation. We will examine a) how the Privacy Notice can be made more accessible and visible to electors requiring special procedures; and b) how declarations can be standardized throughout our certificates and forms.

# Appendix D – Glossary of Terms

Term	Definition
CEA	<i>Canada Elections Act</i>
CEO	Chief Electoral Officer
CPS	Central Poll Supervisor
CSAE	Canadian Standards on Assurance Engagements 3001: <i>Direct Engagements</i>
DRO	Deputy Returning Officer
EC	Elections Canada
ED	Electoral District
PC	Poll Clerk
PwC	PricewaterhouseCoopers LLP
REGO	Registration Officer
RO	Returning Officer
TO	Training Officer
VIC	Voter Information Card

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