

# ***Elections Canada***

## Independent audit report on the performance of the duties and functions of election officers — October 26, 2020 By-elections for Toronto Centre (Ontario) and York Centre (Ontario)

January 2021

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

Submitted by PricewaterhouseCoopers LLP, Toronto

This report has been prepared 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 October 26, 2020 by-elections**

**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)<sup>1</sup>, registration officers (REGO) and their central poll supervisors (collectively referred to as “election officers”) have, for the October 26, 2020 by-elections in the ridings of Toronto Centre (Ontario) and York Centre (Ontario), on all days of advance polling (October 16 to 19, 2020) and on ordinary polling day (October 26, 2020), 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 (together the Criteria), 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’).

Management is responsible for establishing the Criteria (as outlined in Appendix A) and agreeing that the Criteria and reporting thresholds are suitable for this report.

### **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 properly exercised their duties and functions as outlined in the relevant sections of the Act.

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<sup>1</sup> It should be noted that for the October 26, 2020 by-elections, the DRO assumed the role of the PC, as a result of the COVID-19 pandemic and the need to maintain appropriate physical distancing at an individual polling station. Despite this, we observed that, in some cases, a PC was assigned to specific polling stations.



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). We agreed the Criteria and reporting thresholds with management.

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 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.

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, for the October 26, 2020 by-elections in the ridings of Toronto Centre (Ontario) and York Centre (Ontario), on all days of advance polling (October 16 to 19, 2020) and on ordinary polling day (October 26, 2020), 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 (including the relevant updates to the Act as a result of Bill C-76 which received Royal Assent on December 13, 2018) and 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.

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

This report has been prepared in accordance with the two (2) writs dated September 18, 2020 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**

Toronto, Ontario  
January 25, 2021

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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 have, for the October 26, 2020 by-elections in the ridings of Toronto Centre (Ontario) and York Centre (Ontario), on all days of advance polling (October 16 to 19, 2020) and on ordinary polling day (October 26, 2020), 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 (including the relevant updates to the Act as a result of Bill C-76 which received Royal Assent on December 13, 2018).</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>

Audit objective	Audit criteria	Audit sub-criteria
<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>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.</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)<sup>2</sup>, registration officers (REGO) and their central poll supervisors (collectively referred to as “election officers”) have, for the October 26, 2020 by-elections in the ridings of Toronto Centre (Ontario) and York Centre (Ontario), 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’).

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 election officers to perform election-related duties at a polling site. Typically, 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 16-19, 2020) and on election day (held on October 26, 2020). Specifically, the scope of the audit included:

- reporting on whether election officers have, on all days of advance polls 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;
- 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; and
- offering recommendations that may assist EC and Parliament in identifying possible areas for improvement.

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.

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<sup>2</sup> It should be noted that for the October 26, 2020 by-elections, the DRO assumed the role of the PC, as a result of the COVID-19 pandemic and the need to maintain appropriate physical distancing at an individual polling station. Despite this, we observed that, in some cases, a PC was assigned to specific polling stations.

This report has been prepared 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.

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 98% of electors voted in this manner. The remaining 2% 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 their voucher, as the case may be.

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 individual ED, polling site, polling station or election officer. Our observations are described below and we have no additional recommendations in relation to these by-elections.

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

## **Audit criteria**

For this audit, the 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 past audits of general elections and by-elections, 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 past audits of general elections and by-elections. 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 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).

This report has been prepared 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.

In order to assess whether election officers 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 both EDs and resulted in PwC auditing 183 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. 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 changes to the training and guidebooks/materials in relation to COVID-19.

## **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’.

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. For these by-elections, we did not identify additional notable observations other than those already noted in previous audit reports for the 42<sup>nd</sup> and 43<sup>rd</sup> general elections and the by-elections in between.

# 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 October 26, 2020 by-elections. The relevant sections of the Act pertain to an elector's proof of identity and address, vouching for 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.

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.

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.

## 1.2 EC's operating context

The statutory mandate of EC is highly operational. The CEO issued two (2) writs on September 18, 2020 for two (2) by-elections; one in the ridings of Toronto Centre (Ontario) and the other in York Centre (Ontario). Once the writs were issued, EC and an appointed returning officer (RO) in each of the two (2) EDs began mobilizing temporary workers to prepare for the by-elections. 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 typically 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.

This report has been prepared 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.

As these by-elections took place during the COVID-19 pandemic, specific changes have been introduced into the electoral process for the two (2) by-elections. The most significant of these changes include:

- One (1) electoral officer was stationed at each polling station and assumed the responsibilities of both the Deputy Returning Officer (DRO) and the Poll Clerk (PC).
- Electors wearing a face mask or other face covering for reasons of public health and/or religious beliefs were allowed to register and vote without removing the face covering if they had proven their identity and residence to the satisfaction of the election officer. Where the election officer was not satisfied that a document presented by an elector established their identity or residence, the election officer may have requested that the elector provide an additional document or be vouched for by another elector.
- Changes to the polling station layout to facilitate ongoing sanitization and viewing of elector documents and identification.

Election officers are required to work long days, with minimal breaks, serving electors. In addition, the requirements of the Act result in complexities relative to the procedures they are expected to undertake (i.e. number of different acceptable forms of identification, number and nature of special procedures) throughout the day. For these by-elections, advance polls were open for 12 hours a day for four consecutive days, and on election day, the polls were open for 12 hours to allow the maximum number of people to have the opportunity to vote. These by-elections saw a voter turnout of 31.0% in the Toronto Centre ED, and 26.8% in the York Centre ED.

The current administrative processes required to be completed by the election officers are very manual – with only printouts, checklists and booklets available to document the results of the interactions with electors. Human error is unavoidable due to the manual nature of the processes to serve electors and the number of election officers required to administer the associated procedures.

### ***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 sample of voter interactions, approximately 98% of electors voted in this manner. The remaining 2% 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.

This report has been prepared 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.

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

In cases where an individual does not have valid documentary 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 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.

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

For an elector who is on the List of Electors and has the appropriate identification, the election officer(s) 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 also administer special procedures for electors, when required, in order to enable them to vote.

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.

### *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. For these by-elections, the role of the PC was eliminated and the DRO assumed the PC's duties and functions; however, in some cases, there was a PC at the polling stations assigned for testing, as previously noted in this report.

This report has been prepared 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.

### *Registration officer*

An elector whose name is not on the List of Electors is required to register with the REGO (or DRO/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 allowed 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.

This report has been prepared 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.

## 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 election officers have, for the October 26, 2020 by-elections, 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.

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.

#### 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 outside of those specified above;
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.

This report has been prepared 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.

## **2.2 Auditor's responsibility**

Our responsibility is to provide a reasonable assurance<sup>3</sup> 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.

## **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, as established by management, that we used to come to our conclusion. The Criteria are the benchmarks we use to measure or evaluate the underlying subject matter. The Criteria are outlined in Appendix A to this report.

For this audit, the 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 43<sup>rd</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 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 these by-elections are consistent with those used for the previous general elections and by-elections.

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

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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<sup>3</sup> CSAE 3001 defines reasonable assurance as follows: Reasonable Assurance Engagement – An assurance engagement in which the practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the practitioner's conclusion. The practitioner's conclusion is expressed in a form that conveys the practitioner's opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria. A reasonable assurance engagement may be referred to as an audit engagement.

## **3. Our approach**

In order to provide reasonable assurance as to whether election officers performed their duties and functions as prescribed by the CEA, we 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).

As these by-elections took place during the COVID-19 pandemic, specific changes were introduced into the electoral process for the two (2) by-elections. These changes were presented in section 1.2 above but did not impact our approach to the audit and our audit approach remained consistent with that used for previous general elections and by-elections.

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

We selected a sample of polling sites within each of the two (2) EDs. For these two (2) by-elections, the EDs were comprised of urban polling sites only according to EC's designation of polling divisions/sites. As a result, we could only select a sample of urban polling sites for the EDs.

We conducted audit procedures, designed to test how election officers carried out specified duties, on site at polling stations at advance polls and on election day. The number of polling stations tested at each polling site varied to take into account electoral activity at the polling stations. Our testing procedures included observation of the duties of the election officers with respect to 183 electoral interactions. There are certain inherent limitations to our audit approach, including:

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

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 the individual EDs or polling stations. 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 sites and stations at advance polls held from October 16 to October 19, 2020, and on ordinary polling day held on October 26, 2020.

This report has been prepared 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.

We performed the following procedures at advance and ordinary polls.

1. Observed the duties performed by election officers 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>4</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 administering their paperwork.

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

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

It was confirmed that there were no changes made to the forms, certificates and record keeping instructions provided to election officers since the 43<sup>rd</sup> general election. Further, it was indicated that only limited changes were made to the training program, which primarily related to election officers performing their duties during the COVID-19 pandemic. As a result, we performed limited procedures to assess EC’s approach to training and support to prepare election officers for their roles in relation to the October 26, 2020 by-elections, as follows:

1. Gained an understanding of the limited changes to the overall design and delivery of the training program for election officers, including changes implemented due to the COVID-19 pandemic.
2. Gained an understanding of the limited changes to the training material provided to election officers in relation to their duties on advance and ordinary polling days to assess whether the information provided is complete, sufficient and appropriate for the effective discharge of their responsibilities, while respecting safety and operational protocols implemented due to the COVID-19 pandemic.
3. Observed the delivery of training to election officers at a selected training session.
4. 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.

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<sup>4</sup> As defined by EC using the “Have your ID ready” list.

## ***4. Audit findings***

Our key findings and other observations are described below.

### ***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 electors served during our periods of observation at advance and ordinary polls. For our sample, the election officers generally obtained and determined the appropriateness of identification provided by the elector, confirmed that the individual was at the correct polling station and on the List of Electors, confirmed that the individual had not previously voted, and struck the elector's name off the List of Electors.

### ***4.2 Other observations***

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

#### ***4.2.1 One election officer accepted insufficient proof of identification and residency of the elector***

Section 143 of the CEA stipulates that once the election officer has determined that an elector is on the List of Electors, and is eligible to vote, the elector must provide authorized proof of identity and residence to the election officer. The authorized types of identification are the following:

- one (1) piece of government issued photo identification with the elector's name and address; or
- two (2) pieces of identification authorized by the CEO with the elector's name and at least one with an address.

Our audit identified instances, above our reporting threshold for a key control, where one (1) DRO accepted an elector's Voter Information Card (VIC) alone as proof of identification and residency, when another piece of identification would have been required under that circumstance.

If unauthorized proof of identification and residency are accepted by election officers, it cannot be assured that the appropriate individual was casting their ballot. It is important to note that all instances observed were performed by a single election officer at a single polling station; and therefore, the deviation was not considered pervasive.

#### ***4.2.2 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.

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Our audit identified instances, above our reporting threshold for a secondary control, where the DRO did not mark the elector as having voted as soon as the elector's ballot was deposited in the ballot box. In approximately half the cases, we did not observe the DRO marking the elector as having voted during our period of observation and in the remainder of cases, the DRO did not mark the elector as having voted at the appropriate point in the process. In most of those cases, the DRO 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.

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## ***5. Assessment of administrative controls established by EC***

Based on our discussions with EC during the planning phase of the engagement, it was confirmed that there were no significant changes to the overall design of the training program, including training and support materials (e.g. guidebooks), since the 43rd general election. The only changes necessary were specific instructions on serving electors safely as a result of the COVID-19 pandemic. Accordingly, we relied on our assessment of administrative controls in relation to the audit we conducted for the 43rd general election as a basis for forming our conclusion.

PwC noted changes to the training program for the two (2) by-elections due the COVID-19 pandemic. Specifically, additional instructions were provided to allow for physical distancing and safety measures while serving electors, including the requirement for election officers to wear personal protective equipment (PPE), allowance for individuals to vote while wearing face coverings and different approaches to deliver election officer training to allow for physical distancing.

In the context of the by-elections, given the recency of the 43rd general election, we understood that many of the election officers had previous experience in their role. Overall, feedback from election officers on the content of the training program and the format of how the training was delivered was positive. Further, they found the availability of the guidebooks and other aids useful in assuming their responsibilities and troubleshooting when they were unsure of how to proceed, including the additional guidance regarding the security procedures during the COVID-19 pandemic. Overall, it has been established that EC's training program is comprehensive and is effective for providing prescriptive guidance and support to the temporary workforce that is hired to work during by-elections.

Our observations at the sampled polling sites demonstrated that EC had prepared for the unique circumstances of running by-elections during a pandemic. Election officers were equipped with PPE, protocols were put in place to protect the safety of both election officers and electors and additional election representatives were on site to provide support to both electors and election officers. An example was having a number of CPS' on site to allow more breaks by the election officers due to additional challenges resulting from the pandemic.

Based on the results of our audit, we are not proposing any new recommendations to the training program, curriculum and other tools and guidance to support election officials.

## 6. Conclusion

As per our independent practitioner’s report on the performance of the duties and functions of election officers for the October 26, 2020 by-elections, we found 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 October 26, 2020 by-elections. 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.

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.

The issues that we observed and reported do not affect our underlying conclusion as set out above. Further, no additional recommendations are stemming from our audit that have not already been provided in previous general election and by-election audit reports.

# Appendix C – 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

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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