
Elections Canada

Independent audit report on the performance of the duties and functions of election officers — 44th General Election

August 2022

Submitted by PricewaterhouseCoopers LLP, Toronto

This report has been prepared in accordance with Elections Canada's Notice to the Contractor dated August 16, 2021 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 44th general election

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

We have undertaken a reasonable assurance engagement on whether election officers have, for the 44th general election, exercised the powers conferred on them, or properly performed the duties 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, as identified by Elections Canada) 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 and whether the administrative controls established by EC were effective in supporting election officers in the performance of their duties in functions.

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



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 identified by Elections Canada, a deviation of 5% or more was considered a 'major finding' and a deviation of 2%–4.9% was considered an 'other observation'.
- For secondary controls, a deviation of 26% or more was considered a 'pervasive observation' and a deviation of 11% - 25.9% was considered an 'other observation'.

The relevant sections of the Act refer only to the duties and functions performed by the election officers. 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 those who perform the duties under sections 143 to 149, 161, 162 and 169 of the Act 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 audit also does not cover legislative duties related to processes performed over mail-in ballots.

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 behavior.

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, or properly performed the duties imposed on them under the relevant sections of the Act with respect to regular electors and electors requiring special procedures for the 44th general election. 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 EC's Notice to the Contractor dated August 16, 2021 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.

Signed PricewaterhouseCoopers LLP

Chartered Professional Accountants

Toronto, Ontario
August 29, 2022

Appendices

Appendix A – Audit criteria

Audit objective	Audit criteria	Audit sub-criteria
Compliance		
<p>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.</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, 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>
Administrative controls		
<p>Assessment of the degree to which the administrative controls established by EC, including manuals and training material, support election officers in the exercise of their powers and performance of their duties and functions in accordance with the CEA.</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>

Audit objective	Audit criteria	Audit sub-criteria
		<p>Mechanisms are in place for election officers to highlight any need for additional training or support prior to exercising their duties.</p> <hr/> <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 – 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 election officers have properly exercised the powers conferred on them, or properly performed the duties imposed on them, under sections 143 to 149, 161, 162 and 169 of the Act, as selected by the Chief Electoral Officer (CEO) (hereinafter referred to as ‘the relevant sections of the Act’).

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 elector interactions observed, approximately 92.7% of electors voted in this manner. The remaining 7.3% of electors tested required special administrative procedures prior to being issued a ballot.

Audit scope

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 September 10-13, 2021) and on election day (held on September 20, 2021).

The scope of the audit included:

- conducting an audit and reporting 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. For the 44th general election, the object of the audit will include sections 143 to 149, 161 to 162 and 169 of the CEA.
- conducting an audit and 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;
- using the audit results of the 42nd and 43rd general elections 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 43rd general elections and subsequent by-elections (where applicable), as well as other changes made with the objective of improving administrative controls and processes; and
- providing insights to the efficiency and effectiveness of the single election officer model, which describes the revision and reallocation of roles and responsibilities of election officers at voting desks to allow for a single election officer to serve voters at voting desks.

Our audit did not validate election results or assess whether election officers other than those who perform the duties under sections 143 to 149, 161, 162 and 169 of the Act have 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. The audit also does not cover legislative duties related to processes performed over mail-in ballots.

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

Approach

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

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 composed of direct observation, inquiries and inspection of election documents (representing the certificates, forms, reports and other paperwork required to serve an elector).

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 Returning Officers (RO) 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.

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 identified by EC, a deviation of 5% or more was considered a ‘major finding’ and a deviation of 2%–4.9% was considered an ‘other observation’.
- For secondary controls, a deviation of 26% or more was considered a ‘pervasive observation’ and a deviation of 11% - 25.9% was considered an ‘other observation’.

These thresholds were consistent with those used during the 43rd general election.

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, due to their frequency and alignment with agreed-upon thresholds, these findings were considered ‘other observations’.
3. The administrative controls have been notably improved to support the election officers in undertaking their functions and duties. This included updating guidebooks (including process flows and step by step instructions) as well as accommodating during COVID-19 for different training methods such as virtual, online and self-training in addition to the existing in-person training. The training also sufficiently supported the shift to the single election officer model. Overall 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 have incorporated this element throughout the recommendations noted.

Furthermore, EC requested that we provide insights into the single election officer model. Overall, the single election officer model was mainly accepted by election officers through our testing and interviews with election officers; however, there are opportunities for improvements to increase efficiency and effectiveness. Our observations noted that to be more efficient and serve voters more quickly, the effectiveness of the performance of various duties may have been compromised. This was prevalent in election officers noting challenges of the single election officer model during busier times at voting desks. Therefore, a flexible single election officer model may be beneficial at busier polling stations whereby additional election officers are made available at each polling stations to serve electors and assist existing election officers at voting desks that become very busy during the day. This is further incorporated within Recommendation #2.

Our comparison of the results between the 42nd and 43rd general election and the 44th 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 six (6) observations related to the administering declarations/oath, completing List of Electors/Entries, completing Record of Electors, accepting unauthorized proof of identification and residency of attestor or elector, and not ticking “voted” at the time the elector submits their ballot.

Summary of recommendations

Two (2) recommendations are being proposed for consideration by the CEO:

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 existing training methods for more scenario-based training, emphasizing on specific documentation and record-keeping importance
2. Consider flexible set-up at the polling stations and optimization of allocation of roles and responsibilities between election officers to help improve efficiency and effectiveness during busy periods and long lines through the shift to the single election officer model.

Appendix C – Detailed report

1. Introduction

1.1 Background

As required by 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 election officers have properly exercised the powers conferred on them under the Act, or properly performed the duties imposed on them, under sections specified by the Chief Electoral Officer (CEO). Those sections were sections 143 to 149, 161, 162 and 169 of the Act (hereinafter referred to as ‘the relevant sections of the Act’).

1.2 Roles and responsibilities of election officers

For an elector who is on the List of Electors and has the appropriate identification, the election officer at the voting desk is 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.

Additionally, 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 election officer 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 while voting at the voting desk, the CEA prescribes certain duties that must be performed, including record-keeping tasks. For the purposes of this audit, only the duties outlined under the relevant sections of the Act are in scope. Below is a summarized list of the primary roles and responsibilities of election officers under the relevant sections of the act; while not comprehensive, this list demonstrates key duties performed by relevant election officers.

- Admitting voters, including review of proof of identity and residence to determine qualification to vote;
- Registering voters whose name is not on the list of Electors;
- Completing, authorizing, and signing forms and certificates;
- Administering declarations to voters as required;
- Updating the List of Entries for specific declarations, forms and certificates; and
- Issuing ballots and marking electors off as having voted as soon as their ballot has been cast.

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 the election officers have, for the 44th general election, properly exercised the powers conferred on them, or properly performed the duties imposed on them, under the relevant sections of the Act that are specified by the CEO.

Collectively, these objectives represent the subject matter for our audit. The CEO is the official who is responsible for the subject matter.

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 September 10-13, 2021) and on election day (held on September 20, 2021).

Prior to the start of the election, the CEO invoked his discretion to indicate that the scope of the audit for the 44th general election be conducted with the same scope and approach, as applicable, as those used for the 42nd and 43rd general elections. As a result of the consistency of the approaches, we have compared the overall results of our audit between the 44th general election and the 42nd and 43rd general elections in section 7 below.

Specifically, the scope of the audit included:

- assessing 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 Chief Electoral Officer. For the 44th general election, the object of the audit will include sections 143 to 149, 161 to 162 and 169 of the CEA.
- 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;
- using the audit results of the 42nd and 43rd general elections 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 43rd general elections and subsequent by-elections (where applicable), as well as other changes made with the objective of improving administrative controls and processes; and
- providing insights to the efficiency and effectiveness of the single election officer model.

Our audit did not validate election results or assess whether election officers other than those who perform the duties under sections 143 to 149, 161, 162 and 169 of the Act have 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. The audit also does not cover legislative duties related to processes performed over mail-in ballots.

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

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

2.1.1 Audit limitations

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.

3. Our approach

3.1 Approach to sample selection of EDs and polling stations

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. In selecting our sample, we considered characteristics of the voting population, including age, urban and rural population density, income, ethnic origin and Indigenous identity, and official languages 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. Evidence gathering techniques were composed 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).

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.

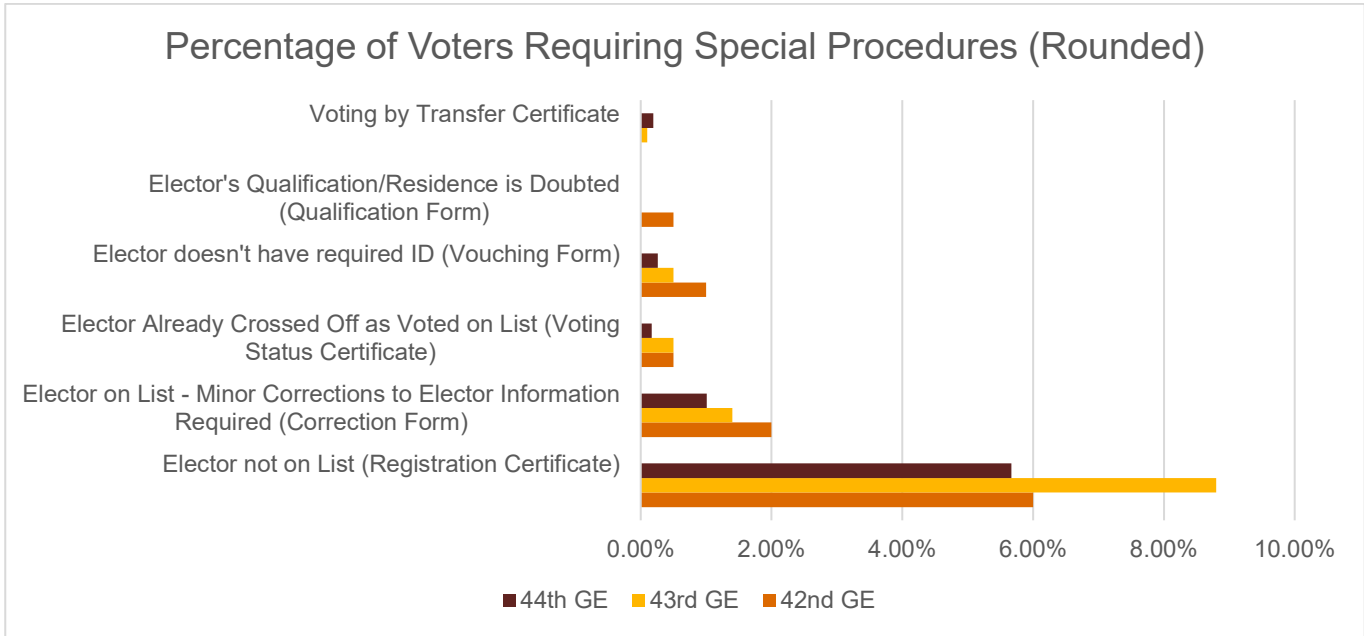
Overall, our sampling and testing approach was designed specifically to support our overall audit mandate as specified by legislation at an aggregate level. We did not attempt to draw any conclusions with respect to the performance of election officers serving individual EDs, individual geographic regions 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 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 nine (9) 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 left the registration desk after being registered or cast their ballot after voting. Activities performed at the voting desk involving a single voter constituted one interaction involving the activities of the election officer. Activities at the registration desk constituted a distinct interaction from those at the voting desk even if the elector interaction was also sampled at the voting desk.

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 92.7% of electors voted in this manner. The remaining 7.3% of electors tested required special administrative procedures prior to being issued a ballot. The typical special procedures administered, and their relative component of our sample are outlined below.

The following illustration outlines circumstances, within our sample, that required special procedures, as well as the approximate percentage of electors (making up the 7.3% referred to above). For comparative purposes, the table includes the percentage of voters for the 42nd and 43rd general elections.



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% - 25.9% was considered an ‘other observation’ and a deviation of 26% or more was considered a ‘pervasive observation’. The thresholds used for the 44th general election is consistent with those used for the 42nd and 43rd general elections.

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

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 and TOs. 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.

4. Conclusion

We conclude that election officers have properly exercised the powers conferred on them, or 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 for the 44th general election. 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.

Overall, the results of our on-site testing of electoral interactions confirmed that regular electors (approximately 92.7% of elector interactions sampled) and electors subject to special procedures (approximately 7.3% of electors) were processed appropriately. In most cases, Election officers properly performed their duties and functions; however, some procedures such as the verification of ID, documenting that electors cast their ballot, and other administrative procedures including the completion of forms and certificates were not being performed consistently.

Comparing our results of the 42nd and 43rd general election to the 44th general election, it is noted that the 42nd general election had one (1) major finding related to the consistent administration of oaths and declarations. For both the 43rd and 44th general election, our testing did not result in any major findings. For the 42nd general election, two (2) ‘other observations’ were identified related to administrative controls, while for the 43rd general election, two (2) ‘other observations’ were identified to improve the administrative controls. In comparison, for the 44th general election, six (6) ‘other observations’ were identified related to administrative controls. In both historical 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 44th general election.

In reaching our conclusion, we considered the following factors.

1. We were not charged with auditing the election results, our scope was limited and did not touch on the duties of all election officers, and we did not assess all of the duties of the election officers we did observe. For example, we did not observe the counting of the ballots and recording and reporting of voting results, including procedures for mail-in ballots.
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” based on agreed-upon thresholds relative to both regular voters and those requiring special procedures.

We have recommended changes to improve existing processes and controls which are outlined in Appendix D which do not affect our underlying conclusions.

5. *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 42nd and 43rd general elections. Our recommendations, as well as EC's responses, are included in Appendix D to this report.

It is noted that polling stations in one sampled ED was set up differently than the required set-up of a polling station. Due to this different set-up, we were unable to observe all election officer duties and functions for that ED. Therefore, in the audit findings presented below, we note how the ED contributed to the finding threshold (where applicable).

5.1 *Major findings*

Our testing did not identify any major findings from deviations in key controls and procedures for regular voters or from a deviation related to a key control for special procedures. This result is consistent with the 43rd general election and is compared to the 42nd general election where one (1) major finding was observed in relation to special procedures.

5.2 *Pervasive Observations*

5.2.1 *Election officers did not consistently mark an elector as having voted at all in the process*

Section 162B of the CEA stipulates that the election officer must indicate next to the elector's name that the elector has cast their ballot. 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, which is the control in place to confirm that electors are not able to vote multiple times. Marking the elector off as voted, in contrast, confirms that an elector has cast their ballot.

Our audit identified instances, above our reporting threshold for a secondary control, where the election officer did not mark off the elector as voted at all. If electors are not marked off as having voted at all, 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 42nd and 43rd general election but the prevalence of the error has increased since the prior general elections. 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. Due to the pandemic, social distancing guidelines were put in place at polling stations and these processes were highlighted during training, however due to high turnout at some polling stations and the resulting long lines of voters, in some cases, multiple electors were still served at once.

5.3 *Other observations*

5.3.1 *Election officers accepted insufficient proof of identification and residency of attestor or elector*

As part of determining the eligibility to vote, the elector or attestor must present an identification and proof of residency to the election officer. This determines that the elector or attestor is the correct person and does live within the ED. These procedures are intended to reinforce the integrity of the electoral process by ensuring that ballots are only issued to the correct elector.

Our audit identified instances, above our reporting threshold, where the election officer accepted insufficient proof of identification and residency of attestor or the elector. This observation was not noted in the 42nd or 43rd general election.

5.3.2 Election officers did not consistently complete List of Electors/List of Entries

The List of Electors (Revised, for Advance Polls only), is printed before the polling days and outlines qualified and eligible electors registered to the specific polling station. Once the election officer verifies the identification to the elector and they are on the List of Electors, the election officer strikes off the elector from the List of Electors prior to issuing a ballot. If the elector is not on the List of Electors, the election officer must record the vote for the elector voting by Registration Certificate, Transfer Certificate, or Voting Status Certificate in the List of Entries. These activities ensure ballots are only issued once to the correct elector.

Our audit identified instances, above our reporting threshold, where 1) the election officer did not consistently check or strike off the elector from the List of Electors prior to issuing the ballot and/or 2) the election officer did not consistently complete the List of Entries and complete the Type of Certificate column within the List of Entries. This observation was not noted in the 42nd or 43rd general election.

5.3.3 Election officers did not complete the Record of Electors

As part of Advance Polls only, election officers must complete the Record of Electors, in addition to striking the elector's name on the list. The Record of Electors helps track which electors have voted, by electoral district and polling station. The election officer completes this activity while the elector is voting.

Our audit identified instances, above our reporting threshold for a secondary control, where the election officer did not complete the Record of Electors for each elector served. This observation was not noted in the 42nd or 43rd general election.

5.3.4 Election officers did not consistently administer required oaths/declarations for special procedures

Depending on the circumstances, special procedures may include administering a declaration/oath to the elector/attestor (i.e. elector/voucher to read the declaration to him/herself) or obtaining the elector's or attestor's signature on the written declaration/oath. These procedures are intended to reinforce the integrity of the electoral process by ensuring that ballots are only issued once to qualified electors.

Our audit identified instances, above our reporting threshold, where the election officer did not consistently administer the declaration/oath to the elector/attestor or require the elector/attestor to sign the written declaration/oath. As a result, the form did not include evidence that the elector had read and signed the applicable oath. If the election officer does not obtain the elector's and/or attestor's signature or does not indicate the elector's affirmation on the applicable certificate, there is no evidence that the elector is qualified to vote.

This observation was noted in the 42nd 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 as well as trying to accommodate the long and busy lines, which could impact the election officers' timing for performing this task. In addition, due to the fact that the Registration Desk is also able to administer the declaration/oath or pass it on to the election officer at the voting desk prior to the declaration/oath, we may not have been able to observe the activity.

5.3.5 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 election officer 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 ballot is issued.

Our audit identified instances, above our reporting threshold for a secondary control, where the election officer did not mark the elector as having voted as soon as the elector's ballot was deposited in the ballot box. 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 42nd and 43rd 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. Due to the pandemic, social distancing guidelines were put in place at polling stations and these processes were highlighted during training, however due to high turnout at some polling stations and the resulting long lines of voters, in some cases, multiple electors were still served at once (typically serving the next voter while the previous is casting their ballot). In these cases, when an elector would typically be marked as "voted", a second elector was already being served. These factors could be contributing to the high prevalence of this error.

6. Assessment of administrative controls established by EC

6.1 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, election officers, and training officers.

In order to equip the temporary workforce of approximately 195,000 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 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 44th 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 duties and functions of election officers are divided and allocated to various election officers. In accordance with the relevant sections of the Act, relevant election officers include the following for which various in-class training courses are delivered within each ED by the TO(s):

1. Deputy Returning Officer (DRO): 3-hour in-class or Webinar training session, and/or self-training workbook, and/or online course
2. Registration Officer (REGO): 3-hour in-class or Webinar training session, and/or self-training workbook
3. Information Officer (IO): 3-hour in-class or Webinar training session, and/or self-training workbook
4. Central Poll Supervisor (CPS): requirement to attend a DRO in-class or Webinar training session, an IO or REGO in-class or Webinar training session, and an additional 3-hour mandatory in-class or Webinar training session specifically for the CPS, totalling 9 hours of mandatory training

As a result of the recommendations from the 43rd general election audit report and the COVID-19 pandemic, the revised training program revisited different mechanisms to deliver training content considering the time constraints of in-person training. The introduction of new training mechanisms such as the online course for DROs and the self-training workbook for DROs, REGOs, and IOs provided these roles with additional tools to practice possible scenarios encountered during the election.

Significant changes were undertaken prior to the 43rd general election to streamline and update the certificates, forms and guidebooks, and further developments to these tools were undertaken prior to the 44th general election. Forms and certificates, which had already been significantly streamlined based on feedback provided following the 42nd general election, were further modified prior to the 44th general election to ensure that all forms and certificates followed the same layout for greater consistency and simplicity across special voting scenarios. All oaths and declarations included on forms and certificates were modified to be written as opposed to oral. Simplifying the forms and certificates used to process voters reduced the burden on election officers, which was a contributing factor in allowing for the shift to the single election officer model.

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 monitors activity within the polling station and addresses and resolves any questions or concerns in relation to the discharge of election officer 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 42nd 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 43rd or 44th general elections. 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.

6.2 Training

The content included in the training sessions for election officers remains relatively stable as compared to the 42nd and 43rd general elections, with updates for changes resulting from the legislative, administrative changes to the voting process and the shift to the single election officer model. To accommodate the COVID-19 pandemic, Elections Canada developed new training methods to compliment the in-class training sessions. New training methods developed for the 44th general election were as follows:

1. Webinar three-hour session (available for all election officer roles)
2. Online course (available for DRO only)
3. Self-training workbook (available for the DRO, REGO, and IO roles)

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 42nd and 43rd general election, allowing TOs to present the material more easily and efficiently to participants. Training objectives provided to the TOs were very clear and allowed flexibility for each TO to tailor the training content to ensure all objectives were achieved with the time and materials provided.

The majority of EDs held in-person training sessions while a small portion opted for entirely virtual sessions or a hybrid thereof. None of the EDs for which we attended training primarily used the online course, however many election officers interviewed took advantage of the self-paced workbook to practice the skills they learned in the training sessions.

While feedback on the training was mostly positive, consistent with prior GEs, many election officers requested more mock scenarios for practice purposes and instruction on how to complete forms/certificates.

EC's investment in multiple training formats will continue to be very valuable for future electoral events. Should the primary delivery mechanism for training remain the in-person sessions, the online course and self-paced workbook may be the optimal venue to provide election offices with additional practice materials and prescriptive guidance on the completion of forms/certificates.

6.3 Guidebooks

The format and content of the guidebooks for 44th general election was user-friendly and provided prescriptive steps for election officers facing regular or special voting scenarios. Notable improvements from 43rd general election include a flowchart to assist the DRO in determining necessary procedures to apply for a voter, as well as cross-referenced examples of the completion of forms and certificates for all special voting scenarios. Feedback received from election officers on the guidebooks was overwhelmingly positive.

6.4 Certificates and forms

Certificates and forms were largely consistent with those for 43rd general election with minor improvements. The consistency of the structure of forms/certificates as well as the nature of oaths/declarations (written vs verbal) is expected to help ensure appropriate completion of all aspects of certificates and form

7. 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.

7.1 Single election officer model

Due to the importance of social distancing in light of the COVID-19 pandemic, Elections Canada reallocated election officer responsibilities by eliminating the PC role and having only one election officer at each voting desk. This change was first tested during the by-elections and due to its success, a single election officer model was fully implemented for the 44th general election. The CEO requested that we provide insights into the efficiency and effectiveness of the single election officer model. The results of our audit demonstrated that in many EDs and at most polling stations, the single election officer model proved effective and efficient. The single election officer model was also mainly accepted by DROs; however, there are opportunities for improvements to increase efficiency and effectiveness. Overall, the data as well as the interviews do not support a recommendation to return to a dual-election officer model.

The following approach was taken to understand the efficiency and effectiveness of the single election officer model.



As part of the training assessment discussed in section 6, we observed 20 training sessions across 10 EDs in which a combination of in-person and virtual sessions. It was found that the training offered to DROs was comprehensive and covered all responsibilities required of the single election officer model at advance and ordinary polls. Feedback noted as part of the training was having more tangible examples of roles and responsibilities required throughout the day, specifically the completion of forms and certificates.

In addition, 398 interviews were held with election officers as part of the on-site testing. One question asked to election officers was whether there was sufficient training for the shift to the single election officer model. The majority of the election officers interviewed noted that the training received was sufficient to help prepare them for the single election officer model. Consistent with the feedback from the training assessment observation, the election officers further improvements could be made, such as more time spent on special scenarios, more examples of special scenarios and training to be more organized. The second question asked to the election officers was whether the work was manageable as part of the shift to the single election officer model. The majority of the election officers interviewed noted that the work was manageable, specifically when lines of electors were not long, or when they had prior experience in past electoral events. Within some polling stations, when lines of electors were very long, a second election officer assisted at busy voting desks.

As part of the quantitative audit findings noted in section 5, there was an increase in the overall number of reportable findings, some of which may have been attributed to the single election officer model. General observations noted many polling stations faced long lines throughout the voting days with little to no quiet periods. Therefore, some findings prevalent in this general election may be explained by the shift to the single election officer model and individual election officer's efforts to improve the voter experience. This includes an increase in the frequency of incomplete or inaccurate completion of the Official List (Revised, if Advance Polls) and not marking the elector off as voted on the List of Electors/Entries at all.

In addition, this includes findings not previously reported in prior findings such as the election officer not checking or striking off the voter from the Officer List or strikes off the wrong voter, election officer not completing the Record of Electors, election officer not obtaining the elector’s or attestor’s signature on the written declaration/oath, and the election officer not marking the elector off as voted on the List of Electors/Entries as soon as the elector finished voting.

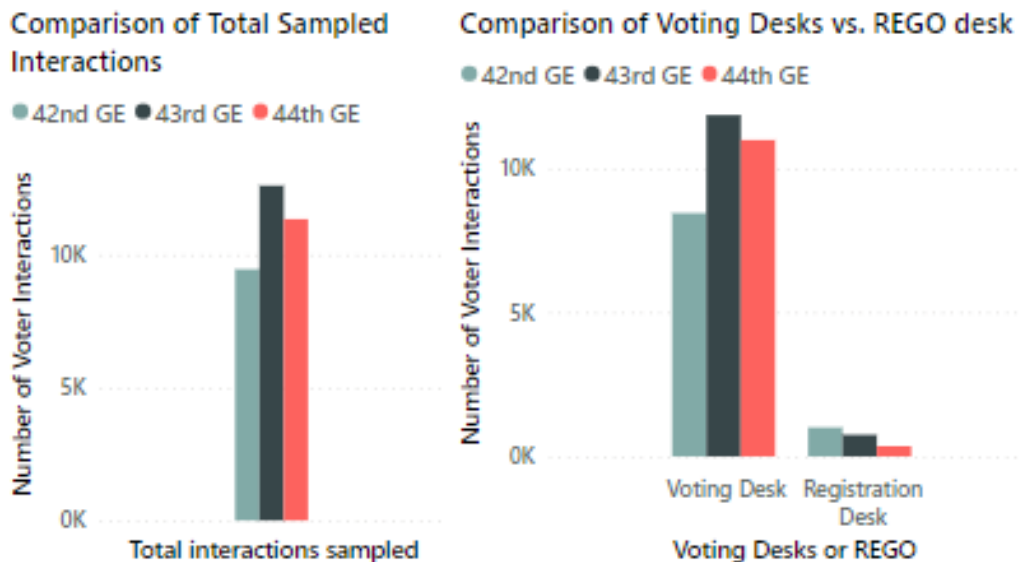
As stated previously, the single election officer model proved effective and efficient in the sampled EDs and polling stations. The single election officer model was also mainly accepted by DROs, however, there are opportunities for improvements to increase efficiency and effectiveness. Overall, the data as well as the interviews do not support a recommendation to return to a dual-election officer model. Our observations noted that in an effort to be more efficient and serve voters more quickly, the effectiveness of the performance of various duties, as noted above, may have been compromised. This was prevalent in DROs noting challenges of the single election officer model at busier polling stations. Therefore, a flexible single election officer model may be beneficial at busier polling stations whereby additional election officers are made available at each polling station to serve electors and assist existing DROs that become very busy during the day.

7.2 Comparison between GE 44 and previous GEs 42 and 43

Elections Canada has continued to introduce additions and revisions since the 43rd general election to address the findings and recommendations outlined in our audit report from the 43rd general election, and as a result of other legislative and administrative changes. An overall comparison of the audit results of the 44th general election to those of 42nd and 43rd general elections was performed in order to assess the impact, to the extent possible, of these changes.

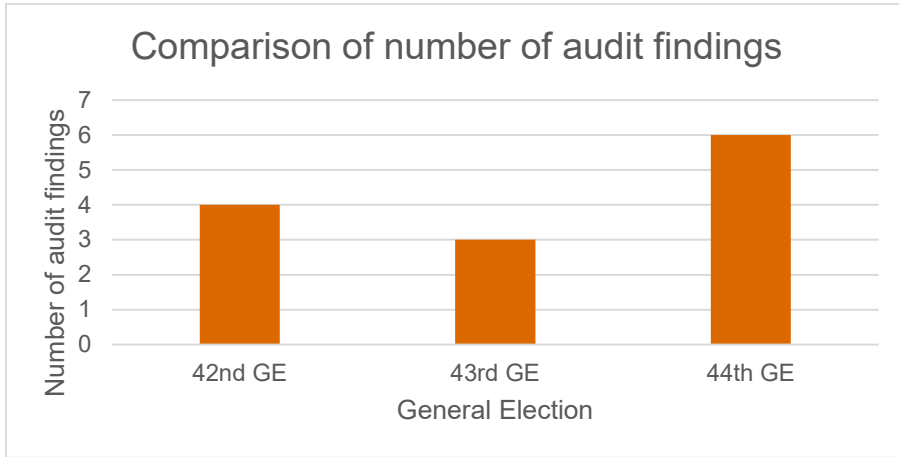
The graphs below show the comparison of 44th general election to the previous 42nd and 43rd general elections. To ensure comparability, we ensured sample size and methodology were consistent. The graphs below show that although our methodology has not changed, there is an increase in interactions at the voting desk, with a decrease in interactions at the Registration desk compared to prior general elections.

Figure 1 – Comparison of electoral interactions across GEs



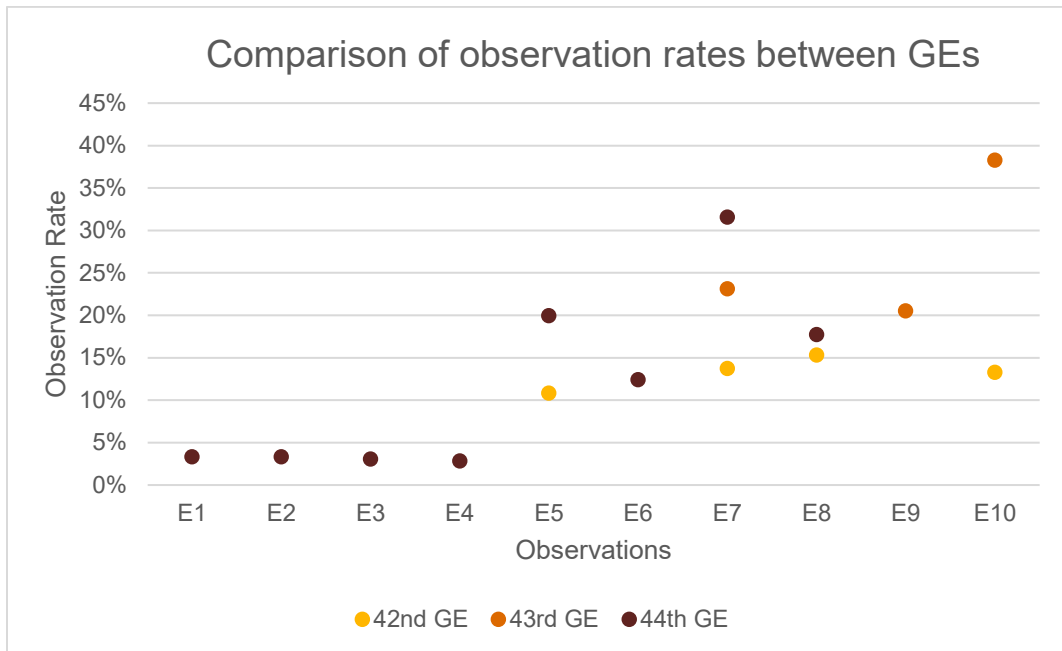
The graph below shows the number of audit findings between the three general elections.

Figure 2 – Comparison of audit findings across GEs



As part of our comparison between prior general elections, we have analyzed whether there was a change in the pervasiveness of observations. The graph below presents the pervasiveness of observations across the population for observations that have been reported in the past and current general election. We noted that for most of the observations shown in the graph below with a higher rate of occurrence for the 44th general election, one of the root causes may be due to the ED that followed a different setup within its polling stations, which resulted in us being unable to observe whether all duties and functions were being properly exercised.

Figure 3 – Comparison of occurrence of observations across GEs



Legend

Observation Code	Observation	44 th GE Report Reference
E1	Election officer accepts insufficient proof of identification and residency (of elector or attester)	Section 5.3.1
E2	Election Officer does not check or strike off the voter from the Official List of Electors or strikes off wrong voter	Section 5.3.2
E3	Election Officer does not complete the Record of Electors (advance polls only)	Section 5.3.3
E4	Election Officer did not obtain the elector's or attester's signature on the written declaration/oath	Section 5.3.4
E5	Incomplete/inaccurate completion of the Official List of Electors/Entries (excluding marking the elector as having voted)	Section 5.3.2
E6	Election officers did not consistently mark an elector as having voted at all in the process	Section 5.2.1
E7	Election officers did not consistently mark an elector as having voted at the appropriate point in the process	Section 5.3.5
E8	Oaths/declarations are not always administered, or signatures obtained for electors requiring special procedures	Section 5.3.4
E9	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	N/A to GE 44
E10	Election officers did not consistently ask the elector to make the required declaration on the correction form	N/A to GE 44

Please note that not all observations presented in the graph above were reported for all three general elections and therefore the graph above will only include data for years in which the particular observations were reported, based on agreed-upon thresholds. In addition, details of some of the agreed-upon observations have changed in nature due to changes in the voting process, so some observations have been remapped to current relevant observation codes.

Appendix D – 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 in addition to the training program and tools provided by EC to prepare election officers for their duties.
 - a. Consider keeping the online course and workbook as additional resources to help prepare election officers and allow them to practice their duties, while maintaining in-class or Webinar training as the mandatory training mechanism.
 - b. Consider the prioritization of scenario-based training for special procedures during the training sessions, given the limited time available. This could be based on the relative volumes of occurrence of these special procedures.
 - c. Emphasize the importance and purpose of specific documentation and record-keeping activities that are part of election officer responsibilities
 - d. Highlight the importance of serving only one elector at a time and ticking electors as “voted” at the appropriate time

EC response

We generally agree with this recommendation and we will continue to a) keep classroom and webinar methods as the default methodologies for training while providing online courses and workbooks as complementary resources; b) explore methods to increase attention placed on special procedures training, along with the continued availability of tools and resources to effectively implement these procedures; c) emphasize the importance of specific documentation and record-keeping activities directly in the training plans, guidebooks and other job-aids, such as serving a single elector at a time and marking electors as voted at the appropriate time.

Recommendation 2

1. We recommend that the CEO considers revisiting the polling station set up and the allocation of roles and responsibilities for election officers (CPS, DRO, REGO, IO) within the polling station to effectively manage the flow of voters during busy times, while ensuring compliance with the Act. While there are explicit guidelines and requirements per the Act, having flexibility in the polling station set up can help election officers alleviate stress and pressure during busy times and can also help with the shift to the single election officer model.
 - a. Consider the allocation of DRO and REGO responsibilities to determine whether the split of their responsibilities is optimized to allow for the most efficient flow of electors through the polling station.
 - b. Consider having Returning Officers assess the anticipated turnout of voters at various polling stations and preparing for additional election officer(s) at polling stations that are expected to have high turnout. This additional election officer can assist with triage of electors requiring special scenarios, or act as a secondary election officer at busy voting desks to improve the flow of electors.

- c. Consider improved processes to triage voters when they first present at the polling station to ensure that all required forms/certificates are in place when electors present to the voting desk to be issued a ballot.

EC response

We agree to a) review the different roles within the polling station to optimize the different activities in order to spread the duties, responsibilities and workload between the different election officer roles, providing options for how to adjust staffing plans or provide support at the voting desks during busy periods, within the boundaries set by the CEA; b) support the integrated and planning of polling station activities using historical data of turnout rates, projected turnout rates and number of electors needing special procedures in order to have the number of election officers present for the expected services needs; and c) explore the option of voting at any table within the polling station, to reduce burden on DROs and increase flexibility of service offerings.

Appendix E – Glossary of terms

Term	Definition
CEA	Canada Elections Act
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
IO	Information Officer
PC	Poll Clerk
PwC	PricewaterhouseCoopers LLP
REGO	Registration Officer
RO	Returning Officer
TO	Training Officer