Electoral Commission

Internal Audit Report

March 2025

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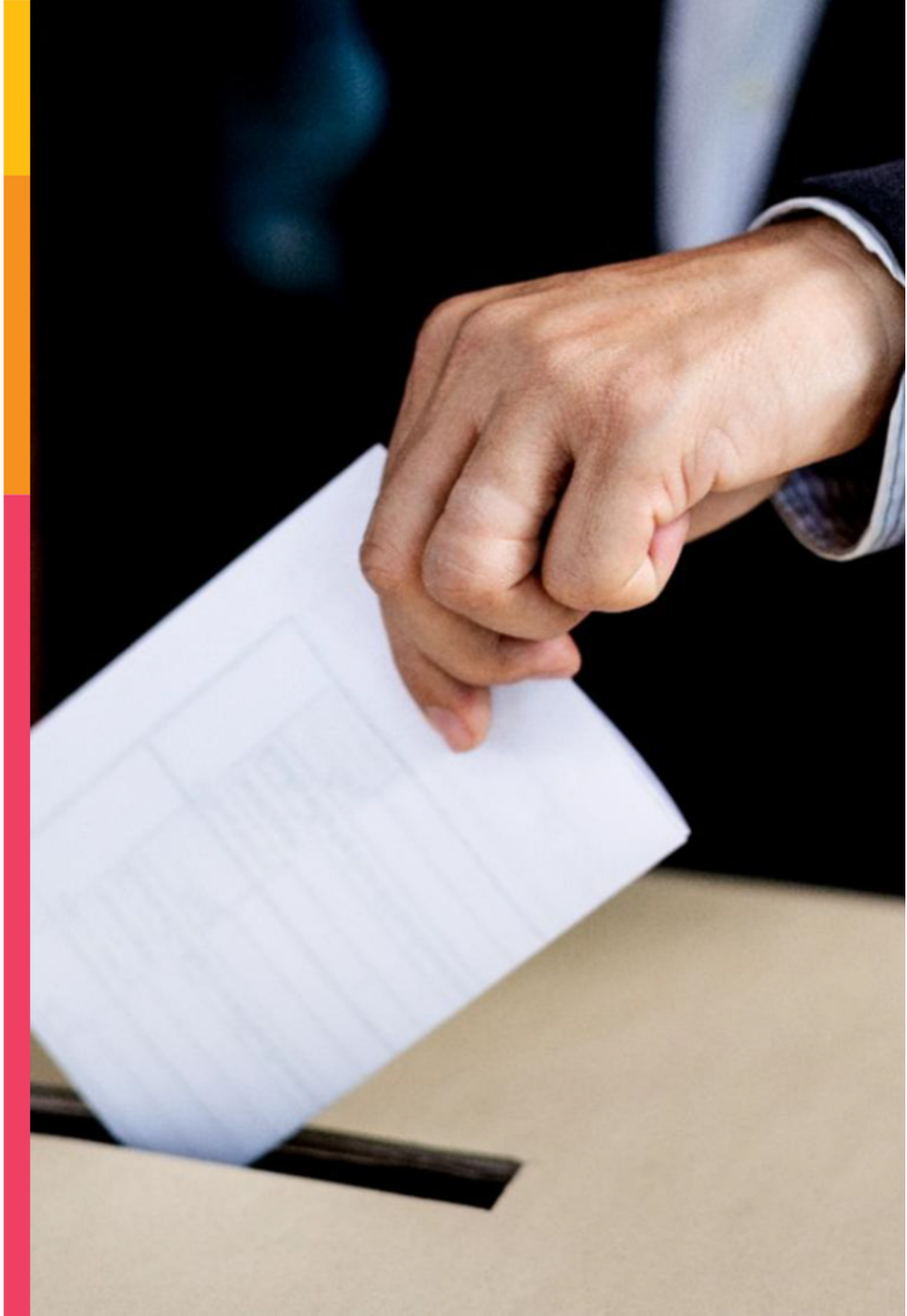

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26 March 2025

FY2024 internal audits: Electoral Enrolment and Electoral Results quality assurance processes and controls

Kia ora, [redacted]

Thank you for the opportunity to perform this engagement for the Electoral Commission.

Our engagement was performed, and this report was developed, in accordance with our All of Government Consultancy Services Order (CSO) dated 2 April 2024, and is subject to the terms and conditions outlined in the CSO. Our work was limited to the specific procedures and analysis described in the CSO and was performed between April and June 2024, and initially reported in July 2024.

The observations in this report are based off the evidence gathered throughout the engagement, and are limited by the accuracy of the information provided by the Electoral Commission.

We would like to thank the staff members that we have directly worked with for their time and contribution. Please feel free to contact us if you have any questions or require further information.

Ngā mihi

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Executive Summary

Executive Summary

Background and context

Challenges experienced in the 2023 General Election led to an independent review conducted by the Auditor General, released in May 2024. This included recommendations to review quality assurance checks, and to enhance risk identification processes. The insights from the internal audits over Electoral Enrolment and Electoral Results quality assurance and oversight controls are expected to assist the Commission progress these actions.

The Electoral Commission's purpose is to run parliamentary elections (three year cycle, plus by-elections as required), register voters and maintain electoral rolls, help New Zealanders take part in parliamentary elections, and maintain confidence in NZ's electoral system. This internal audit touches on all aspects of the Commission's purpose.

Although elections occur only every three years, the Commission has key responsibilities outside of election periods, including:

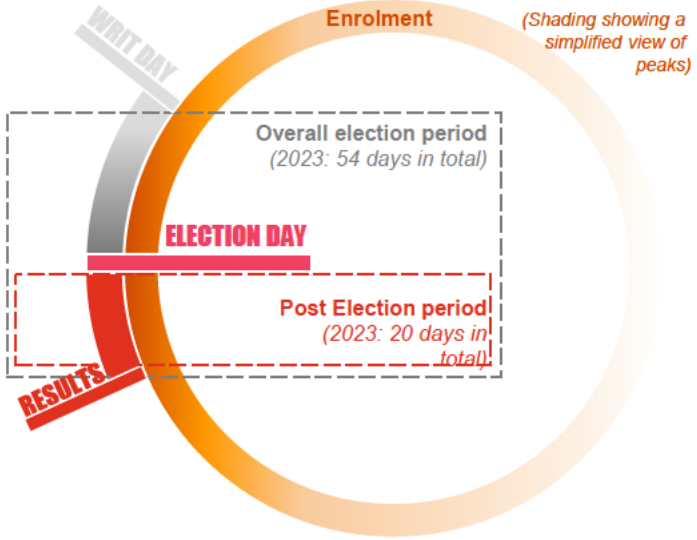
- **Maintaining the electoral rolls** - adding, removing and changing eligible electors is a full time workstream. However the volume peaks around election events (especially general elections)
- **Planning for future elections** - the logistical challenge of delivering a general election requires year round planning, and careful prioritisation and delivery of any changes to election processes.

A major proportion of the Commission's responsibilities is delivered within an intense two month window, every three years. This requires a unique approach to staffing to respond to this significant peak.

For example, in 2023:

- The core staff of around 170 full time equivalents (FTE) increased to about 24,000 people for the election period.
- There were more than 600,000 enrolments or updates after Writ Day (when the electoral rolls are finalised, and historically the cut off for enrolment), of which 110,000 were made on Election Day.

This level of "scaling up" can only be effectively achieved with the right balance of technology and process to offset the limited experience of most workers.



What we aimed to do

Our internal audits were designed understand the:

1. Level of mitigated risk for the Electoral Enrolment and Electoral Results processes, and the
2. Extent to which there is a robust system of processes and controls in place to ensure the Commission's objectives are consistently met.

This internal audit was not intended to be a retrospective assessment of the 2023 General Election, as this was covered in detail within the Auditor General's independent report. However at times we have considered and referenced the controls as operated in the 2023 election as the most appropriate and recent examples.

Changes in approach during our engagement

Although detailed operational manuals and user guides exist, we found that process map and design documentation was sparse, and controls had not been documented for these core processes.

In order to identify the key controls expected to provide senior leaders and the board with confidence, we conducted additional document review and a series of workshops with key staff. This enabled us to document 90 controls that management use to ensure completeness, accuracy, validity, timeliness and security across key process areas.*

We have included the control information captured, and management's self assessment of any gaps and improvement areas in addendums to this report. We recommend these controls are documented or mapped to process documentation and operational manuals to ensure all staff are aware of these control expectations.

** This internal audit was not designed to assess these process-level controls and takes management's assessment of the efficacy of the controls in place only. No detailed assessment of individual control efficacy has been completed, only identification of obvious gaps and deficiencies.*

Executive Summary: big picture findings, and risk drivers with no easy fixes

What we found:

The Commission's current systems, processes and operating models lack comprehensive quality assurance controls that are embedded to deliver consistent and high quality outcomes across their key areas of responsibility. The Commission has been working to make the best of their current assets and processes within an increasingly complex operating environment.

This has required an increased level of manual intervention, and system work-arounds, that have progressively increased the Commission's risk (see page 3 for the myriad significant drivers of risk).

Specifically, we have noted significant risk across the Electoral Enrolment and Electoral Results processes, where:

- both have significant complexity, large volume, and significant importance in terms of their potential impact on who will ultimately democratically represent the people of New Zealand
- there is high reliance on the effective operation of a significant number of processes and controls to effectively reduce areas of risk related to accurate, timely, complete and valid enrolment details, or election results
- the overall level of risk is driven by the potential of a high impact from a relatively small number of errors (in particular where there is a small margin in an election race and a single vote can potentially have a material impact on both who is elected to a seat, and potentially from this, who forms the Government of the day).

As such, the potential impact from a small numbers of errors is significant, and the processes and controls in place are not sufficient to minimise this risk.

Key drivers of risk

We identified the following three key drivers of risk that the Commission must operate within:

1. **Complex Legislative settings for the administration of elections -** for example enrolment after Writ Day, enrolment on Election Day, Maori Electoral Option, and access to special votes add significant complexity and volume of largely manual processes to the enrolment and count processes.

   Longstanding legislation, for example, restrictions on data sharing with other government agencies to automate roll changes, and the requirement to capture occupation data also drive complexity and volume. On the assumption that these areas of legislation will remain, the Commission's processes and systems are not able to effectively manage this workload

1. **The volume of new enrolments and changes to existing electors in the election period is very high -** In 2023 there were 600,000 changes after Writ Day, which equates to over 16% of the total enrolled electors engaging with this process. This in turn increases **the volume of special votes** (21% of votes cast in 2023), which involves significantly more effort to process and count, and puts extreme pressure on the legislated timeframes.

2. **Existing systems are old, with limited automation and scanning to aid count and quality assurance practices -** The count remains paper based. Where scanning and automated controls have been introduced, i.e. scanning the rolls to identify potential dual votes, a significant reduction in time and improvement in identification of errors has been noted by Management.

As noted in our report, addressing these key drivers of risk requires change (including legislative change) and investment across the three key areas of the organisation – people, process and technology. **This is not a simple fix, and will require the Commission to make a strategic trade-off of resource investment.**

Executive summary: The Commission's risk of error

Answering our scope question:

What is the level of mitigated risk for the Electoral Enrolment and Electoral Results processes, and to what extent do their systems of controls provide confidence that the objectives of those processes will consistently be met?

Electoral Enrolment
Quality Assurance

Likelihood: Likely

Impact: Serious

EXTREME residual risk

System of controls do not in aggregate make it likely that errors will be infrequent or have potentially no or minimal impact on election results.

Why? Overall, the system has significant reliance on manual data entry, there are some key points where the process does not minimise the risk of error, the controls to detect and correct errors can be improved, and there is a gap in oversight of the effective operation of controls. In addition, there is no active assurance that key activities are completed accurately.

Electoral Results
Quality Assurance

Likelihood: Possible

Impact: Serious

HIGH residual risk

System of controls do not in aggregate make it likely that errors will be rare or have potentially no or minimal impact on election results.

Why? Delivery of election results relies heavily on numerous different electorate headquarters to rapidly complete a high number of complex activities. Staff have limited experience, and the steps embedded within systems do not help to minimise the risk of error. The controls to monitor, detect and correct errors at a central level can be significantly improved, with a lack of effective oversight in place. In addition, there is no active assurance that key activities are completed accurately.

Refer to Appendix B for the risk rating model used,
For context regarding impact, please note the Sainte Lague formula means the impact is likely to be minor from a party vote perspective because a significant number of errors is likely required before a different result is returned.

What does this mean?

Whilst the Commission has many processes and controls in place, there is still a significant risk that material errors may be made during the delivery of an election.

We assessed the level of risk using the following key trends/assumptions:

- Consistent level of resourcing with prior years
- Consistent processes and technology
- Similar patterns of behaviours as seen during the 2023 General Election cycle (e.g. later enrolment, and increased volumes of special votes).
- Increasing complexity in the legislative settings
- A relatively consistent spread of results, with between 2-6 electorates having a margin following voting of below 100 votes determining the win
- The estimated eligible voter population has increased, and will continue to (the most likely scenario for the 2026 election is a 3.5-4% increase in population since the 2023 election*).

Overall assessment is an increasing level of risk

If the trends continue as we have assumed, the level of risk will continue to rise beyond the Commission's appetite for loss of stakeholder trust.

* Population increase over recent years has been approximately 1.33% per year, (excluding 2020 as an outlier year: 5.7%)

How hard will it be for the Commission reduce risk?

It will be challenging for the Commission to significantly decrease the level of risk in the enrolment and results processes

There is limited time for change prior to the next General Election, as changes must be designed, implemented, tested, training designed, and staff trained. This difficulty is heightened where technology changes are also required. Furthermore, any changes must be made within significant legislative constraints.

With these challenges in mind, the Commission asked us to identify and prioritise pragmatic and high impact recommendations that could be make to reduce risk. Our recommendations are structured in the following two categories:

1. **Detailed operational recommendations -** where we suggest the Commission could feasibly progress quickly to improve management of risk before the next General Election. However, they are likely to require investment and relatively significant resourcing.
2. **Strategic recommendations –** these require more significant investment and time to develop and implement, and may need wider system or possibly legislative changes in the long term. These recommendations focus on what would be required to materially reduce risk within system settings, and may not represent the most efficient way to meet the system objective of integrity, which needs to be balanced with accessibility and timeliness.

Our recommendations should help you reduce risk, but optimal reduction will not be possible quickly, or without major change

The overall impact of implementing all of the pragmatic short-term changes we recommend will not be sufficient to reduce the level of residual risk below a “high” level of risk that an electoral result may be impacted by errors.

How far will implementing our recommendations reduce the level of risk?

- Completing the detailed operational recommendations will greatly improve the management of risk in both enrolment and the results, but **will not reduce the risk to a low, or even medium level.** (The changes are anticipated to reduce to a **High** level, with the potential impact being serious, and likelihood being possible).
- The sum of the strategic recommendations, if fully implemented, may reduce the risk to a **Medium** level, but we recognise that extensive technological uplift would be required along with significant uplift in Quality Assurance controls to prevent, detect and correct, monitor and provide confidence in the various steps in the system.

Further context from Electoral Commission Risk & Assurance:

We have considered the resourcing requirements and scale of change in the recommendations PwC have made, noting the Auditor General’s discussion of the historically financially constrained position the Commission has experienced, and that the Commission received in May 2024 a multi-year appropriation consistent with the last election for the coming electoral cycle.

We understand that based on the pattern of activity for the 2023 electoral cycle, and the forthcoming cycle without additional funds, any truly significant investments would require a commensurate reduction in expenditure elsewhere in the Commission’s portfolio.

Executive Summary – where to from here (strategic and long-term)

To be set up to deliver effective elections into the 2030s, the Commission should explore strategic changes to the operating models used to deliver enrolment and election results

If the Commission is to address the level of risk in these electoral system areas without changes to the system settings, significant change and investment will be required to the future state.

The future state should be:

- ✓ **Streamlined**, to reduce multiple touches and remove complexity, volume and known blockers from the process. This may include legislative change to simplify and remove risk, or a different operating model within the Commission to deliver enrolment and election processes
- ✓ **Technology assisted and automated** where appropriate, noting there is likely to be a requirement for a manual count for the foreseeable future. Consider how scanning, optical character recognition (OCR) and artificial intelligence (AI) can identify errors
- ✓ **Flexible and future proofed**, to set the Commission up to successfully deliver with high-integrity, efficient and responsive tools.

A strategic level change is required because the existing administrative processes and technology have fundamental issues which will not be able to be addressed satisfactorily without **significant change** that cannot be safely delivered within the limited time available before the next election.

With this in mind, we have outlined a number of recommendations, built on the Auditor General's Recommendations* which, paraphrased, recommended the Commission:

- Review and address gaps and vulnerabilities which may impact on election results
- Enhance risk management
- Ensure the technology and personnel requirements support the election process in appropriately achieving its objectives.

To achieve this, the Commission needs to enable step change, that:

1. **Fundamentally changes the volume and flow of enrolment activity across the electoral cycle, so the roll is more consistently accurate and complete, and less change is required during an election period**
   - The single biggest driver of risk in electoral administration appears to be the completeness and accuracy of the electoral rolls in relation to the total eligible population. This drives complexity and has potential to cause (sometimes significant) timeliness challenges downstream in the electoral processes.
   - Voter behaviour has shifted materially towards an expectation of convenience, reduced drive to comply, and lower awareness of requirements on participants within the electoral system, compared to when the legislated enrolment process was mandated.
   - The Commission should:
     – Take steps to enable rolls to remain up to date throughout the electoral cycle
     – As far as is possible and feasible, take action to identify and reach unenrolled people, and electors whose information is not up to date
     – Make it easy and transactionally simple for eligible voters to keep electoral roll information up to date; and ensure the systems used to hold and support enrolment data enable these actions.
2. **Fundamentally changes how the Commission uses technology to prevent errors from occurring and to better detect whether errors have occurred by moving away from manual processes and controls**

   The Commission's processes are predominantly manual, and manual processes come with an inherent expectation of error. Unfortunately, the additional controls that can be introduced to address areas like data entry and transposition errors will likely require investment, robust trials, and prototyping, but will ultimately increase the integrity of the Commission's processes. Additionally, the technology systems the Commission relies on were built to address different base requirements.

   To avoid over investing for limited return, the Commission will need to assess their longer-term capability needs and choose an efficient pathway to longer term effective systems, noting some gaps in the management of risk may not be possible to efficiently address without quite significant technological change. These may or may not be feasible to implement on the Commission's existing technology systems.

** Auditor General's Recommendations 1, 7, 6, and 4,*

Executive Summary – where to from here (tactical and immediate)

We have tried to identify key gaps and any obvious deficiencies in the system of controls in order to highlight where improvements might add most value to the Commission's management of risk.

We identified some gaps in risk fundamentals, which prompted us to make separate recommendations on Governance, risk and control maturity generally. We also identified one key blocker which if overcome will greatly enable the Commission to identify, assess and manage risk.

KEY BLOCKER – QUALITY OF DOCUMENTATION

The Commission lacks a solid base to robustly and consistently identify, assess and manage risk. Most significant risks to the process and key controls have not been identified, documented, and assessed for effectiveness in line with good practice process documentation.

Without this, decision makers can only have limited confidence that they are prioritising high impact activities which need to be taken.

The Commission needs to update documentation for enrolment and results processes, so these core processes and controls are documented in line with good practice.

This will be an enabler for all other activities.

	Governance, risk and control maturity	Electoral Enrolment	Electoral Results
Expected controls	• *Good practice process mapping and documentation is in place and used to manage risk (per AG recommendations)* • *Shared consistent risk management expectations in line with good practice helps enable "right sizing" of controls* • *Risk appetite for key risks to process set and plans in place to meet this risk appetite* • *Monitoring operation and assurance on the effectiveness and completion of key controls*	• *Key prevent controls ensuring accurate and relevant details are captured on the roll* • *Key detect controls across occurrence, completeness, accuracy of key fields (roll cleanses)* • *Key detect and correct control appropriately to review weakest part of process (data entry judgement across high volumes of transactions), prioritised around most significant risk areas (TSR)* • *Monitoring operation and effectiveness of key controls*	• *Preparation to respond to foreseeable risks in an election* • *Key prevent controls to confirm all eligible votes are included, and no ineligible votes are included in the count* • *Key detect controls for votes not being correctly recorded against the Candidate and/or Party vote* • *Key detect controls which ensure all eligible votes are included, and no ineligible votes are included in the count* • *Monitoring to ensure key tasks are progressed in line with the post election timeline.*
Issues noted	x The Commission's key controls and risk mitigations are not documented, clearly referenced in related process manuals, self-assessed or actively monitored to confirm compliance. x Many key controls and procedures lack clear evidence of operation. Leaders primarily rely on any exceptions, failures or incomplete tasks to be escalated. There are no "real time" independent quality assurance checks in place over key risk areas to provide leaders with confidence that expected standards are met. In the absence of positive affirmation, no news is treated as good news. x The Commission does not have a fit-for-purpose framework to describe its risks, or set risk appetite (i.e. how much risk the Commission is willing to bear.	x The key control for Enrolment quality, the Transaction Status Reports (TSR), is highly manual, and has not been scoped to cover all high risk actions which may occur when making manual changes to elector information, for example, "overwrite" or "merged elector" decisions. x The TSR process has been halted in the majority of recent elections to prioritise processing of changes over performing data quality checks. x Fields which have no bearing on the electors right to vote form a significant volume of enrolment updates. Although capturing this information is a current legislative requirement, Processing these changes adds significant additional cost and stress to the electoral process.	x Election period planning is incomplete, has limited testing to prove planned activities can achieve reasonable and worst-case scenarios, and progress against the expected path is not actively monitored and escalated. x The Electoral Results (post election) process is complicated, and has key points that can increase the risk of counting error. These can lead to inefficiencies, increased time pressure, or unknown errors in the final count.
Recommendations	➔ Per AG recommendations, complete good practice process mapping and documentation ➔ Set shared consistent risk management expectations and guidance in line with good practice which helps enable "right sizing" of controls ➔ Set risk tolerance for key risks to process set and plans in place to meet this appetite ➔ Monitor operation and completion of key controls, and build proactive assurance processes to validate compliance.	➔ Update the TSR to cover all potentially high risk transactions, and deprioritise lower risk transactions in the TSR queue (i.e. not completing changes which don't impact qualification before the results) ➔ Review roll cleanses scope and see if there are further risks that are not managed by existing scope which could be addressed by a roll cleanse or new audit process ➔ Monitor operation and completion of key controls, and build proactive assurance processes to validate compliance.	➔ Complete planning and testing to prove planned activities can achieve reasonable and worst-case scenarios. Actively monitor the expected path and be prepared to mitigate challenges which arise ➔ Reduce complexity in the process where possible ➔ reduce likelihood of failing to detect errors by reviewing processes at risk of data transposition errors ➔ Make technology changes so that changes to results in EMS are able to be tracked and reconciled back to corrections or approvals

Management comment

The Commission appreciates PwC's thorough work to better understand our risks in the enrolment and post-election areas.

We are considering the information received and developing options to prioritise activities and plan our approach to addressing the recommendations contained in the report.

[redacted] **– Manager Strategy, Risk & Assurance**
7 February 2025

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Background and important context

Further context on effective risk management, beyond the scope of our recommendations

Some of the wider system settings limit the Commission's ability to achieve efficient timeliness and integrity of election results

Whilst only changes within the Commission's power are in scope for recommendations in this report, we became aware of other factors outside the Commission's control which limit or make it challenging for the Commission to efficiently respond to and balance two of the priorities for an electoral system: timeliness and integrity of results.

For most stakeholders the key outcome is who is chosen to represent voters via the electoral process. Therefore, a key driver of risk in the process is the winning margin.

In a normal non-prescriptively legislated operational process, organisations are typically able to be varied for efficient administration of activities for efficiency reasons, to focus on the activities with highest value or greatest ability to manage risks. This aligns to the concept of materiality, frequently used as part of GAAP (generally accepted accounting principles).

Legislation lays out multiple steps which must be completed

There are numerous examples where the Act dictates uniform detailed, manual, resource intensive activity, with a relatively high degree of judgement being required. For example, all electorates are required to follow the steps laid out in the Electoral Act to identify and withdraw dual votes separately.

However, the risk exposure to the Commission is not always uniform, and standard approaches to managing the risk have the potential to be inefficient and ineffective.

Implications for efficiency

Taking a one size fits all approach is an inherently inefficient way to set process expectations if there are different levels of risk. For example, electoral enrolment activities have relatively consistent levels of risk for each elector, but electoral result activities have very different levels of risk depending on margin within the electorate.

The circumstances for which the Commission is not able to respond to levels of risk limits the Commission's ability to resource activities efficiently**. The Commission's only options are to apply additional resourcing**, not to adapt and reapply existing resources to where activity will have the largest impact.

Identifying and discussing the purpose and effect of legislative settings will enable the Commission to test whether in the future wider changes can be made.

Other considerations

- The Commission may wish to discuss the impact that these system settings have on integrity and timeliness with relevant decision makers, and share information on how greater clarity, efficiency and risk management could potentially be enabled by legislative adjustments related to operational requirements.
- The Commission may also wish to seek legal advice about the feasibility of setting internal processes and controls as far as possible in line with the level of risk to explore whether internal policies could help mitigate the legislative requirements with a risk-based approach, rather than enforcing a uniform approach across all process steps (still in line with legislative requirements.).

Examples of the quality assurance objectives that legislative settings either increase or prevent the reduction or efficient reduction of risk include:

Enrolment accuracy and completeness of the roll

- The Act requires prescriptive steps to be taken to update details on the roll. The prescriptive nature of these steps preclude the Commission from changing processes to proactively and efficiently update the rolls.
- We understand that direct enrolment and proactive updating of details are used to accurately maintain rolls in many jurisdictions. We would have recommended Direct Enrolment as one of the key ways to impactfully reduce residual risk in the election if the Commission had the power to implement it.

Results: qualification and validity of potential dual votes

- The Act requires prescriptive steps to be taken to identify, assess, and remove apparent dual votes from all electorates.
- The activity to complete these steps is time consuming, challenging, manual, has many limitations in terms of the evidence base available to help those charged to complete the activity, and requires those completing the activity to apply a high degree of judgement.
- If the activity was not legislatively required and there was agreement the activity's purpose was only to ensure that an election winner is correctly decided, we would recommend the Commission instead develop and set criteria based on the level of risk that a result would be impacted, to identify which electorates they would focus their efforts on.
- It is likely this would be more efficient than the present approach, as we understand, the number of dual votes is small. The average number of electorates with a margin of 1500 or below over the last 10 elections was 7.7; with a maximum of 12 electorates per election of 1500 or greater having occurred in an election. Running a process to identify the potential scale of dual votes and prioritise specific electorates would likely increase efficiency significantly and reduce risk, as focus would be applied where it had most impact.

Materiality in the context of an election – focusing effort where there is most value

Materiality as a concept is the threshold which, should an error exceed it, could reasonably be expected to influence the decisions made based on that information. For an election, materiality clearly differs depending on the margins in an electoral race as to most stakeholders the key decision made is who is chosen to represent voters via the electoral process. Understanding materiality typically enables organisations to focus effort where it is of most value. The ability to prioritise activity in this way and to set minimum standards of activities which must occur is known as having a risk appetite, and a risk tolerance. Effective processes in line with risk tolerance are a requirement under Generally Accepted Accounting Principles (GAAP).

Note: The Commission is in some areas legislatively required to apply defined operational processes in a consistent manner across all activities. It is Parliament's prerogative to set any requirements they see fit, but areas of unintended consequence may be introduced. Many system objectives aim for operational perfection and not the efficient and effective management of results. This may be because when these facets of the legislation were drafted the prescriptive activities were the most appropriate way to manage risk.

Further context on risk exposure and appetite within the Commission:

What is risk appetite and risk tolerance?

The Commission's overall risk appetite is stated to be low in its Risk Management policy. It is not necessary to have a low risk tolerance for each and every contributing activity in an aggregate process for the overall process to achieve low residual risk. In the name of efficiency and integrity, the Commission can make choices, prioritise action, and enable different activities to manage risk, depending on how much risk each individual task contributes to the overall process. To do this, the Commission needs to have a nuanced understanding of the risk in its operations.

What did we see?

The Commission predominantly documents processes in operational manuals with little supporting documentation to enable understanding, analysis and design and change management objectives. There are some high-level end-to-end process maps in development but limited process documentation that document understanding of the processes, the risks to the process and the efficacy of controls. The Auditor General has also called out this gap, and made recommendations to both complete process documentation (AG Recommendation 3) and update the corresponding operational manuals (AG Recommendation 4).

What will enable improvement?

We have identified **Governance, Risk and Control Fundamentals** gaps in detail in this report. Good fundamentals are necessary to enable and increase the maturity of the operational understanding and documentation of processes (and their controls), and to assess these against fit-for- purpose risk management frameworks. These activities form the base from which choices about what activities need to be prioritised can be taken, and enable the Commission to confidently agree their risk tolerance in individual processes in line with risk.

Using tolerances to design and take impactful action - what happens after risk tolerance for process steps are set?

Setting risk tolerance is done so that an organisation can have confidence and comfort in what it needs to monitor, or be able to detect and correct, to ensure its objectives are achieved. Once the risk tolerance is set, and having identified the key activities and controls as part of the initial good practice documentation, the Commission will have the tools to review whether the quality assurance checks and controls address gaps and vulnerabilities (AG Recommendation 1), and to review and update operations manuals and instructions (AG Recommendation 2).

Understand gaps and vulnerabilities

This internal audit identified some key gaps and vulnerabilities that were immediately apparent. With more material, the Commission will be able to identify weaknesses or opportunities to improve which this report may have missed and will be able to validate whether they are making priority improvements.

How to start to improve the management of risk?

Principles the Commission should consider when designing improvements to management of risk include:

- Prioritising actions which prevent issues from occurring
  - Ensuring comprehensive monitoring of the key activities which can detect if something is going wrong, and having identified, documented and designed criteria or triggers which will enable the issue to be managed in a timely fashion
  - Identifying where a one-size-fits-all approach doesn't make sense, and defining the criteria that would prompt additional or different activities or support
- As far as possible, designing to manage the risk, not designing what is possible based on existing staff capacity or capability. Senior Management can then make informed calls on what will be prioritised.

(continued)

What is a low residual risk

The Commission have indicated that they wish to reduce the level of risk in achieving the objectives of both the enrolment processes and the results processes to a low residual risk, an appetite defined in their Risk Policy.
A low residual risk would be equivalent, based on a standard operational risk rating model, as having a minor and unlikely impact. This is likely to be almost impossible for the Commission to achieve with existing manual process settings, as:

- **Impact** - As even a single vote or enrolment error may potentially be a deciding vote in an election race (a serious impact if one electorate, or severe if a number of electorates are impacted), each error has significant individual impact in an election event. To reduce to minor, the overall system of controls would need to be sufficiently robust that the scale of potential errors in the system are unlikely to have the impact that any different result would be returned for any electoral race, based on the processes and activities administering an election. For more context, we estimate the errors in the GE 2023 would have been classified as Impact: Moderate (undesirable), but not severe, as they didn't return an incorrect decision, but that exposure would be much greater for the electorates with a margin of 50 or less.
- **Likelihood –** the risk likelihood of an incorrect result is measured by assessing the confidence that controls would prevent errors of the particular scale noted from occurring. It is calculated based on how effective the controls are assessed to be able to prevent an event from occurring, and/or controls detecting and steps feasibly being taken to correct before the event might have an impact. Data entry has been assessed to typically have an error rate of around 1-6% depending on complexity of information per field. Extrapolated, each manual transposition in both enrolment and results processes without a review for accuracy might be expected to have that level of ever. The system of controls in place to prevent or correct those errors will have some degree of efficacy to reduce them, however, for an event to be unlikely, the likelihood of errors would need to be classified and measured, and the activities which give confidence that the event will be detected or not occurred in place.

3

Governance, Risk and Control fundamentals - detailed findings

Governance, Risk and Control Fundamentals overview

How these areas impact the level of risk in the processes under review:

As recommended in the Auditor General's report, the Commission needs to increase maturity in how it applies basic governance, risk and control fundamentals across the election processes.

These areas are foundational building blocks which enable consistency, shared understanding, and robust analysis that stakeholders and decision makers can have confidence in. We have been informed that these areas are to be or under review, in line with the recommendations from the Auditor General.

Without taking the time to develop and embed usable, robust, and rigorous fundamentals, the holistic identification, management and confidence in risk management will struggle to manage its risk..
The absence of these fundamentals clearly highlight the implicit value, as currently the Commission has:

- **Significant challenge to review design risk, and to identify delivery priorities**. Without clear documentation of purpose, risk level is challenging to define, which limits the effectiveness of any review undertaken, and the ability to compare competing objectives to make risk-based decisions
- **Limited visibility and reduced confidence in the efficacy of the system of controls. C**onfidence cannot be gained with no demonstration of operation or effectiveness of expected processes and controls
- **Limited shared understanding of how best to identify, assess, manage and report on risk in line with good practice, or of what is required for enterprise and operational risk management**. Without clearly articulated effective risk management tools and expectations, and monitoring of implementation, the Commission will struggle to collectively lift risk management maturity.
- **Lack of consistency between teams.** This makes communication, comparison, and prioritisation additionally challenging.

What we found – key control gaps:

- **The Commission does not have a fit-for-purpose framework to describe its risks, or to set risk appetite or tolerance** (i.e. how much risk the Commission is willing to bear in certain areas). Without these tools, it is difficult to "right size" controls (GRC2)
- **The Commission's key controls and risk mitigations are not documented, clearly referenced in related process documentation and operational manuals, self-assessed or actively monitored to confirm compliance** (GRC3)
- **Many key controls and procedures lack clear evidence of operation.** Leaders primarily rely on any exceptions, failures or incomplete tasks to be escalated. There are no "real time" independent quality assurance checks in place over key risk areas to provide leaders with confidence that expected standards are met. In the absence of positive affirmation, no news is treated as good news (GRC1)
- **We found no instances of assurance on controls being completed** assurance on controls being a necessary step to gain confidence not only that activities are completed (which monitoring and reporting confirms) but that they have been completed accurately and effectively. In the Commission's context, where many processes are completed by temporary staff with limited familiarity with processes, assurance confirming the effectiveness of controls is of significant importance to confirm effective operation as limited reliance should be placed on efficacy of activities unless the technology and processes make it easy to get right and hard to get wrong, which we do not find the case for enrolment or the results processes. (GRC1)
- **Clear governance channels, expectations, and frequency of review for governance and oversight of key risk management in operational "functions" should be clarified,** namely, function risk (the degree to which a function is delivering what might be expected of it in an ever changing environment); efficacy of design of key processes, and monitoring of delivery and key controls. (GRC2).

What we recommend:

These underlying governance, **risk and control models need to be in place to support strengthening of** the Commission's quality assurance activities, and **build "safety" and accountability throughout key processes.**

In addition to putting in place enterprise risk frameworks, expectations on activities, resourcing, and guidance and training to uplift enterprise capability, the Commission should ensure operational risks are able to be actively and effectively managed.

The Commission is presently immature in it's approach to risk management. **We recommend the Commission prioritises support and guidance for the areas of most significant strategic risk in fulfilling the Commission's purpose and objectives.**

In the context of this report we strongly recommend Enrolment and Results processes and activities be prioritised, but note that all key processes should ideally meet some minimum standards including:

- **Map end to end processes** in line with good process documentation practice and AG's recommendation 3. The Commission should make sure the purpose of each significant step in the processes are documented, as well as the key criteria that must be met to achieve the overall objectives, and identify and document the key controls prevent, detect, and mitigate the objective from not being delivered
- **Set enterprise and operational risk management expectations, tools, and governance**. Consider alignment with appropriate risk standards such as ISO31000
- **Prioritise risk management maturity on high risk processes** including enrolment and results. Include processes to:
  - Monitor, report and escalation Management's operation of key controls
  - Test and objectively assure the effectiveness and completion of key controls.

Detailed findings

FINDING GRC1 (RISK AND CONTROL MATURITY)

Many key controls and procedures lack clear evidence of operation. Leaders primarily rely on any exceptions, failures or incomplete tasks to be escalated. There are no "real time" independent quality assurance checks in place over key risk areas to provide leaders with confidence that expected standards are met. In the absence of positive affirmation, no news is treated as good news

What did we see?

The Commission does not operate a formal "three lines of defence" model to manage risks and controls. This model, designed by the Institute of Internal Auditors, is used globally across mature public and private sector organisations to provide confidence that key controls are operated by the business (first line), with robust oversight by management (second line), and independent and objective assurance (third line, i.e. internal audit).

Currently, many key controls are informally completed, or evidence of operation is not readily available to senior stakeholders and decision makers. Senior leaders rely on their teams to highlight any controls or process steps that have failed or not operated, as they are unable to confirm this directly from the systems and processes in place. For example:

- No evidence to show all ineligible votes have been extracted from the results
- Review of discrepancies are likely to be via email or similar. These are not connected to the results or easily monitored or escalated to provide confidence that action was taken.
- Results in EMS are assumed to match the paper count records unless advised otherwise, without checking the effectiveness of processes and controls in place.

There are no independent or objective quality assurance checks to provide "second line" confidence to leaders and decision makers that expected processes and standards have been met within the business, and no systems to report on control completion. Formal independent and objective assurance, such as Internal Audit (third line) is ad hoc.

We highlight the complexity of this approach is exacerbated by the scale of having 65 independent electorate teams for 72 electorates operating these controls, which all need to be delivered to the same standard for the Commissioner to have confidence in the final result.

Why is this important?

Without a robust "lines of defence" model, and robust governance over operations and election-period delivery, senior leaders are required to make decisions with limited information.

They are reliant on those around them speaking up and declaring any areas that have errors, or not been performed as expected. This model means the Commissioner and the Board have limited ability to proactively identify and address any issues which are not raised to them.

We recommend:

1. Define the key controls that must operate. These will be the process steps that will have the biggest impact if they were not performed as expected.
2. Capture clear and robust evidence that controls have been completed. Where possible build this into the Commission's systems, such as the EM confirming directly in EMS that the results are complete and match the paper-based forms. Dashboards will be useful to provide confidence to senior leaders that key steps have been performed as expected.
3. Complete independent, sample-based checks of control activity to provide further comfort that the processes have been executed as expected. These should be "fast followers" to allow near real-time confidence, but without slowing down operational processes.

Detailed findings

FINDING GRC2 (RISK AND CONTROL MATURITY)

The Commission does not have a fit-for-purpose framework to describe its risks, set risk tolerance (i.e. how much risk the Commission is willing to bear in certain areas), or provide ongoing governance and oversight of risk management. Without these tools, it is difficult to "right size" controls and approaches to manage the Commission's key risks effectively

What did we see?

Although a Risk Management Policy and Framework are in place, these have not been updated to reflect the current structure of the Commission, and we understand the policy and framework are not widely implemented, or actively used to support decision making. The current policy and framework appears to have a bias to rate risks as low out of sync with standard risk practice both in the matrix applied and in the guidance on the impacts; for example unlikely but possible outcomes such as "death or permanent disability" or a "technology interruption impacting on GE delivery with long term impact" would be rated as Low Risk.

This absence of a strong and embedded approach Risk Management means the Commission has not:

- Explained how they consistently **measure and assess risks** for Enrolment and Election Results. For the purposes of this internal audit, we have applied a simplified risk matrix (Appendix B) that we believe better reflects good practice, but this has not been tailored to the Commission's unique outcomes, consequences and drivers
- **Identified key risks** that may impact the Commission's purpose or objectives
- **Set risk appetite and tolerance**, i.e. the level of risk it is willing to accept in pursuit of its objectives, to provide a clear understanding of the boundaries within which management and teams can operate.
- **Defined clear governance channels, expectations, and frequency of review** for governance and oversight of key risk management in operational "functions", such as:
  - Function risk , i.e. the degree to which a function is delivering what might be expected of it in an ever changing environment);
  - Effectiveness of design for key processes and controls,
  - Monitoring delivery of expected activities, and operation of key controls (also see GRC1).

Why is this important?

Without an effective and actively used risk framework and a clearly defined risk appetite, the Commission's ability to effectively manage risks is limited.

It makes it challenging to "right size" controls, potentially leading to either excessive or insufficient risk management measures.

We recommend:

Update and roll out an Enterprise Risk Management Framework to formalise and standardise the Commission's approach to risk management. This should include setting guidance and templates for:

- Measuring and assessing risks - i.e. how to consistently explain and size a risk to enable prioritisation and commensurate action
- Identifying the Commission's key risks - i.e. the events that, if they were to occur, would have a significant impact on the Commission's ability to achieve its purpose and outcomes
- Agreeing risk appetite and tolerances - i.e. providing clarity on where the Commission may choose to take risk, or areas where the current level of risk is uncomfortable
- Governing and overseeing risk management, and the status and operation of key risk mitigations and controls.

This toolset should be used as an enabler for key decisions, to make sure the Commission can evidence and justify choices made.

Detailed findings

FINDING GRC3 (RISK AND CONTROL MATURITY)

The Commission's key controls and risk mitigations are not documented, clearly referenced in related process documentation, consistently represented in operational manuals and guidance; or self-assessed or actively monitored to confirm compliance

What did we see?

Although the supporting manuals and processes have been updated this year, following feedback from the 2023 election, the related controls had not been clearly and consistently described.

To enable this internal audit, we performed additional document review and interviews to work with management to identify the controls underpinning these core processes. These controls, along with management's self assessment of known gaps and planned improvements, are documented within Addendum 1 (Electoral Enrolment controls) and Addendum 2 (Electoral Results controls), attached to this report.

These controls are not clearly reflected in existing process manuals, and there is no ongoing process to self-assess and monitor compliance with these expected controls.

Why is this important?

If controls are not clearly articulated and understood within their core processes, and by the people expected to operate them, there is an increased likelihood that key control activity will not be performed.

Operators of the processes may not understand the importance and downstream reliance on these actions.

We recommend:

1. Continue to review and update process documents and operational manuals. Document or link key controls to existing process manuals and guidelines to clearly articulate control expectations to employees within these key processes
2. Introduce a process for management to review and self-assess control readiness in advance of a general election. For Enrolment this should focus on both the election-period risks and controls, as well as a refresher of the 'business as usual' risks and controls
3. Introduce periodic risk-based "controls assurance" to validate that targeted controls have operated as expected. These should be following an election for Electoral Results, and at a time of traditionally low requests for Enrolment. This work can be delivered through either risk management (second line) or internal audit (third line) channels.

4

Electoral Enrolment - detailed findings

Electoral Enrolment overview

Electoral Enrolment
Quality Assurance

Likelihood: Likely

Impact: Serious

EXTREME residual risk

System of controls do not in aggregate make it likely that errors will be infrequent or have potentially no or minimal impact on election results.

Why? Overall, the system has significant reliance on manual data entry, there are some key points where the process does not minimise the risk of error, the controls to detect and correct errors can be improved, and there is a gap in oversight of the effective operation of controls. In addition, there is no active assurance that key activities are completed accurately.

Electoral Enrolment key risks

We considered whether the Commission has oversight and quality assurance controls in place to address the risks of:

- The roll not being complete or containing invalid/ineligible electors (validity/ completeness)
- Information about electors not being accurate (Accuracy)
- Roll information is not available when needed. (Timeliness)
- Access not being restricted to only those who have an appropriate business need (Security).

In addition to the four key oversight and quality assurance control we identified and tested, Management identified 26 controls in the underlying processes. We have created bowties to describe the risks which might lead to errors in the results, which are included in **Addendum 1**.

The electoral enrolment process – whilst relatively straightforward – has number of controls to assist in managing quality, for example, TSRs, checks on certain potential risk areas (roll cleanses), a range of system validation checks on person and address data, and management reports available on MIKE. Additionally there are controls in place to reduce the risk of invalid or ineligible electors remaining on the role, such as checks against Death, Immigration, and Prisoner notices.

Despite the controls identified, we assessed the residual risk in the systems as Extreme.

What we found – key control gaps:

The system does not prevent all errors which could have a significant impact on the validity of votes. This is exacerbated, as temporary staff during peak election periods have limited experience, and a significant volume of enrolment transaction processing which needs to be completed in a short time.

We identified key quality assurance and oversight control gaps, and some areas where the controls are partially effective, as:

- The key control for Enrolment quality, the Transaction Status Reports (TSR), is highly manual, and does not cover key changes which could impact voters' enfranchisement, while covering some low priority actions. The TSR process has been halted in the majority of recent elections to prioritise processing of changes over performing data quality checks (EE1)
- Embedded quality assurance controls are missing or not fully effective for key risk areas, meaning processing delays or errors impacting the completeness, accuracy, validity and security of the Roll may not be identified and corrected (EE2)
- A significant number of electoral roll changes submitted relate to non-compulsory data. Although capturing this information is a current legislative requirement, this data has no bearing on the electors right to vote. Processing these changes - especially during an election period - adds significant additional cost and stress to the early stages of the Electoral Results process (EE3).

What we recommend:

To enhance quality assurance and oversight controls, and manage the risk that electoral rolls are not correct or available to enable elections, we recommend the Commission:

Introduce 'preventative and early detect controls' to:

- Monitor system records to confirm no one has accessed or changed restricted data outside of expected processes (such as software support vendors directly changing data records), and that access remains restricted to only those who have an appropriate business need through proactive review.

Address 'preventative and early detect' control gaps to:

- Deprioritise lower risk transactions in the TSR queue (those which don't impact qualification do not need to be completed before the results)
- Make it easier to detect errors which may have an impact and to prioritise those checks for example by reviewing the scope of TSR to cover all potential significant errors
- Do not stop TSR checks without significant alternative risk mitigation steps in place (on the scale of direct enrolment)

Introduce 'oversight, detect and mitigate' controls to:

- Create a playbook for how enrolment responds to issues identified which scopes how to respond to different types of issues, and how to ascertain what type of issue is occurring.

Address 'oversight, detect and mitigate impact' control gaps to:

- Review roll cleanses scope and see if there are further risks that are not managed by existing scope which could be addressed by a roll cleanse or new audit process
- Capture evidence of the operation of key controls and their efficacy
- Develop monitoring that clearly explains the operation of key controls, reducing the gap on mitigation.

Electoral Enrolment: risk in the present system of Quality Assurance controls

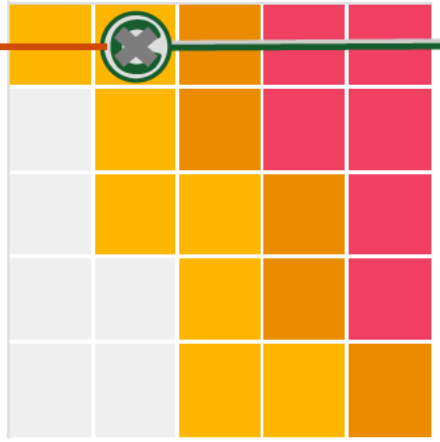
An adequate system of controls is not in place to provide oversight and robust quality assurance that Electoral Rolls are correct or available to enable elections.

EC's quality assurance and oversight controls do not materially reduce the risk of the electoral roll being complete and accurate between elections. This is highlighted by the scale of changes and updates required ahead of all election events.

The risk is inherently lower outside of elections, and control gaps are limited due to small, experienced teams operating core processes.

One driver of risk here are gaps in quality assurance activities that the Commission could but doesn't take which drive the failure to keep the roll up to date. These are steps such as matching with other administrative data, or undertaking direct enrolment activities. (Note the latter is not permitted by legislation.)

BAU / between elections



Inherent risk *i.e. if no controls exist:* **MEDIUM**
Impact: **MINOR** *i.e. tolerable*
Likelihood: **ALMOST CERTAIN**

Current risk *i.e. if current controls operate as expected:* **MEDIUM**
Impact: **MINOR** *i.e. tolerable*
Why? Outside of an election, the completeness and quality of electoral roll information has less direct importance.
Likelihood: **ALMOST CERTAIN**
Key drivers? A limited and ineffective Quality Assurance system is in place, therefore increasing the risk of errors being uncorrected.

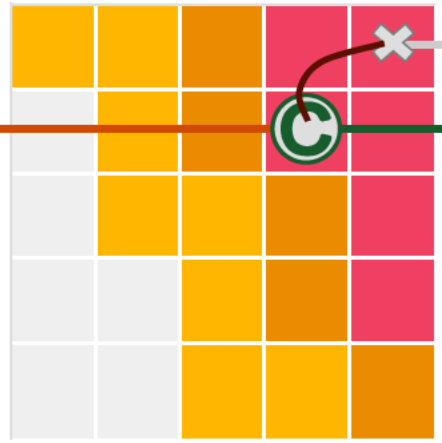
HOWEVER despite the relatively low consequences of the electoral roll being incomplete or inaccurate outside of an election, this situation directly drives the high volume of enrolment activity required during an election period. This is a key driver for the risk experienced during elections.

Without significant changes to reduce the volume of new and changed enrolment details, this risk will be very difficult to mitigate.

EC's quality assurance and oversight controls have reduced the consequence and likelihood of the electoral rolls not being correct or available to enable elections, but in particular due to the risks around post-election, **the remaining risk is still EXTREME**

EC has not defined a **RISK TOLERANCE** for errors specifically in the Electoral Roll, but we expect this to be lower than the current risk exposure.
The general risk appetite of "low" is not likely to be achievable without significant change and investment.

During an Election Period



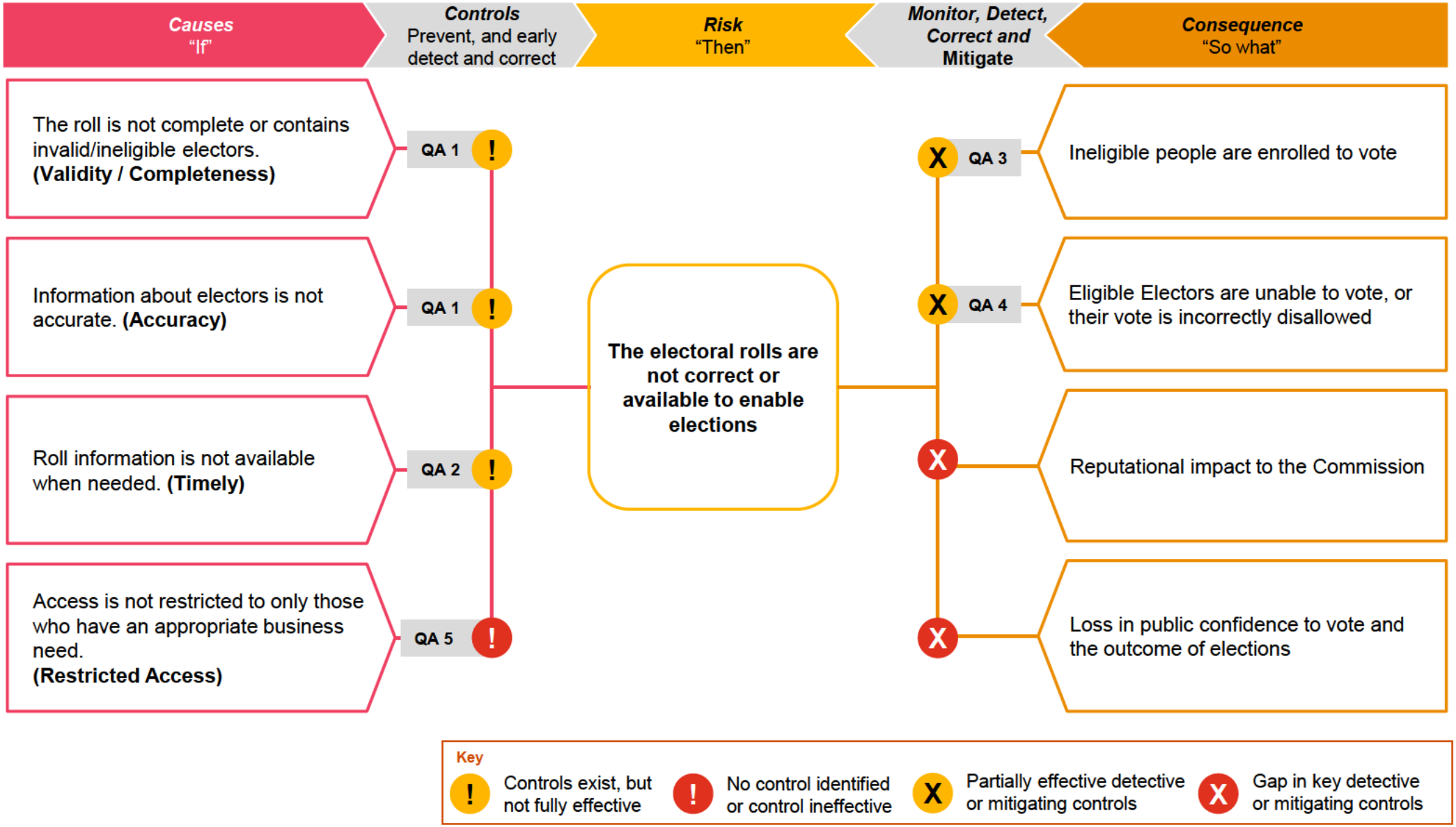
Inherent risk *i.e. if no controls exist:* **EXTREME**
Impact: **SEVERE** *i.e. intolerable; could result in disaster or chaos*
Likelihood: **ALMOST CERTAIN**

Current risk *i.e. if current controls operate as expected:* **EXTREME**
Impact: **SERIOUS** *i.e. Serious impact to the course of action and outcome*
Why? Errors and delays in enrolment impact the quality and reliability of the vote, and place significant pressure on all Post Election processes if not completed to the required standard, and in the expected timeframe. Errors can result in voters being disenfranchised.
Likelihood: **LIKELY**
Key drivers? Very high volume of post-writ changes and additions required, with limited visibility of the scale in advance. A limited and ineffective Quality Assurance system is in place.

Refer to Appendix B for the risk rating model used

(continued)

Objective - The Commission has quality assurance and oversight controls in place to confirm eligible enrolments are processed appropriately



(continued)

Control Reference	Control	Design Assessment	Control Gap Analysis
1	**TSR reports are reviewed for systemic issues** Transaction Status Report (TSR) are reviewed on a daily basis by a person other than the keyer (peer review). Any exceptions/Issues are raised with keyer, and if they appear to be systemic they are escalated.	**Partially effective**	The TSR is the primary control to check the accuracy and validity of enrolment data, requiring a secondary check of key data fields. However, we highlight that this key control: ● Is largely manual, although the MIKE system assists the process ● Is not locked down, as a result people can clear their own work, though monitoring may identify this behaviour if it were to occur ● Does not include reviewing merged electors (where multiple electors are believed to be the same person, and merged into one record) ● Has been halted at several recent elections during the post election process, in order to prioritise processing of enrolment forms to meet tight timeframes.
2	**Time needed to process pending forms is monitored** Time to Clear current queues dashboard provides an overview of images awaiting to be processed. Senior Electoral Officer (SEO) and Team Leaders monitor the dashboard to manage workflow. Any exceptions/concerns identified are raised by TL to DE	**Partially effective**	The dashboards are a useful tool to monitor processing, however we note that for a quality assurance control this is not fully effective as: ● The dashboard does not include the biggest queue (DET) ● Data for monitoring is not real-time ● Evidence of dashboard monitoring is not available to provide confidence to senior stakeholders that it has completed.
3	**Ongoing Roll Cleanse** On a weekly and monthly basis, various roll cleanses are undertaken to maintain the accuracy of rolls.	**Partially effective**	This is not fully effective as a Quality Assurance control, as there are no procedures in place to confirm the roll cleanses have been performed as expected, and all exceptions fully addressed.
4	**Voters can enrol at a Voting Place and cast a special vote.** Voters who are not enrolled, or cannot be found on the roll, can enrol and cast a special vote.	**Partially effective**	Although the process to enrol at a Voting Place addresses the risk of an eligible voter being unable to cast their vote, this process is highlighted as partially effective due to the consequences of late enrolment on the wider post-election process.
5	System access to MIKE, the roll system, and underlying data is limited to appropriate users.	**Ineffective**	Although access MIKE is restricted: ● Access is not limited to only business need ● Super users can make changes, including 3rd party IT partners of the Commission, at Catalyst, and it would be challenging for the Commission to detect or resolve changes made by Catalyst ● No assurance is completed to give confidence that changes made in MIKE are restricted to appropriate business need.

Detailed findings

FINDING EE1 (ENHANCE QUALITY ASSURANCE)

The key control for Enrolment quality, the Transaction Status Reports (TSR), is highly manual, and does not cover key changes which could impact voters' enfranchisement, while covering some low priority actions. The TSR process has been halted in the majority of recent elections to prioritise processing of changes over performing data quality checks.

What did we see?

The TSR is the primary control to check the accuracy and validity of enrolment data, requiring a secondary check of key data fields. This is especially important for dealing with paper-based forms where handwriting may need to be interpreted.

However, we highlight that this key control:

- Is largely manual, although the MIKE system assists the process
- Is not locked down, as a result people can clear their own work, though monitoring may identify this behaviour if it were to occur
- Does not include reviewing overwrites or merged electors (where multiple electors are believed to be the same person, and merged into one record), and may exclude other key transactions that impact the right to vote
- Has been halted at several recent elections during the post election process, in order to prioritise processing of enrolment forms to meet tight timeframes.

Why is this important?

The TSR is the only backstop control to confirm enrolment data is accurately reflected in the MIKE system. If this control is not effective there is a heightened risk of ineligible people being enrolled to vote (which could lead to invalid votes), or Eligible Electors being unable to vote, or having their vote incorrectly disallowed (disenfranchisement).

The peak of enrolment processing following an Election, where the majority of data entry is performed by inexperienced staff, has the highest inherent risk of error. In 2023, enrolment additions or changes were applied to 16% of the enrolled population following Writ Day. Not completing TSR at this point further exacerbates the risk of errors being made, and not being identified.

We recommend:

1. Identify transactions that won't impact an elector's right to vote and de-prioritise processing these until after the results completed (also see finding EE3)
2. Build TSR checks for all transactions that may impact an elector's right to vote, such as merged electors, to ensure a second pair of eyes are over all key decisions.
3. Remove the ability for staff to clear their own transactions through TSR, or strengthen the exception monitoring and escalation processes to manage any circumstances where a staff member may review their own input
4. Introduce separate and independent quality assurance checks to assess and report on the quality of TSR activity.
5. Seek to automate TSR checks where possible, such as utilising OCR and matching against existing data to "auto pass" where possible.
6. Establish a clear policy position that the TSR is always performed, including during election periods. We recommend the decision to halt or otherwise reduce this control sits only with the Board. Non-completion of TSR processes should be openly and proactively reported to Judges involved in recounts.

Detailed findings

FINDING EE2 (ENHANCE QUALITY ASSURANCE)

Embedded quality assurance controls are missing or not fully effective for key risk areas, meaning processing delays or errors impacting the completeness, accuracy, validity and security of the Roll may not be identified and corrected

What did we see?

Beyond the gaps in the TSR process around data entry and elector data changes (see Finding EE2), the Commission does not have sufficient controls in place to consistently identify and prevent errors in the electoral roll, as:

- Dashboards are used to monitor processing, however we note that for a quality assurance control this is not fully effective as:
  - The dashboard does not include the biggest queue (DET)
  - Data for monitoring is not real-time
  - Evidence of dashboard monitoring is not available to provide confidence to senior stakeholders that it has been completed, and issues have been resolved.
- There are no procedures in place to confirm the roll cleanses have been performed as expected, and all exceptions fully addressed.
- There are no controls in place to monitor and confirm that no one has accessed or changed restricted data outside of expected processes, and that access remains restricted to only those who have an appropriate business need. No mechanism exists to confirm IT service providers have made only approved changes to the underlying Roll data
- There are no documented controls to guide the Commission on how to manage reputational impact to the Commission if errors and inaccuracies are found in the Electoral Roll, i.e. to mitigate and reduce the impact should the risk occur
- There are no documented controls to guide the Commission on how to manage any loss in public confidence to vote and the outcome of elections, if errors and inaccuracies are found in the Electoral Roll, i.e. to mitigate and reduce the impact should the risk occur.

Why is this important?

Without strong quality assurance processes in place, expected controls and outcomes may not occur, with limited ability for the Commission to identify, respond and correct any errors or delays.

Where to next?

Define and introduce additional quality assurance controls, to:

1. Improve dashboards to ensure all queues are included, and data is as up-to-date as possible. If dashboards are not within the MIKE system, ensure controls are in place to validate data remains complete, accurate, valid and up-to-date.
2. Identify key control activity around processing monitoring and management, and retain evidence of operation to provide Senior Management confidence that monitoring is occurring as expected, and that issues are being resolved
3. Review roll cleanses scope and see if there are further risks that are not managed by existing scope that could be addressed by a roll cleanse or new audit process
4. Introduce a control to monitor and report on roll cleanses, including confirmation that all expected activities have occurred, including resolution of any errors
5. Introduce control mechanisms to restrict access to underlying Roll data, and report on any direct changes made by Commission staff or IT service providers. Routinely monitor who has access to underlying data, and confirm all direct access relates to an approved change or incident
6. Define a “playbook” to manage undesirable outcomes if errors are found in the Electoral Roll, including reputation impact or loss of public confidence. These should be well understood, periodically tested, and used to support management of potential incidents.

Detailed findings

FINDING EE3 (REDUCE VOLUME)

A significant number of electoral roll changes submitted relate to non-compulsory data. Although capturing this information is a current legislative requirement, this data has no bearing on the electors right to vote. Processing these changes - especially during an election period - adds significant additional cost and stress to the early stages of the Electoral Results process

What did we see?

There is no prioritisation in present processes of enrolment changes which relate to non-compulsory fields which do not impact an elector's voting activity.

A significant number of changes relate to non compulsory changes, for example the elector's occupation. This is a legislatively required piece of information held on all registered electors, and forms part of the pre-election enrolment campaigns.

Occupation data has no bearing on an individual's right to vote, or where they are entitled to vote (i.e. which electorate). However any changes submitted need to be processed in case there are changes to the elector's name or address, which could impact their eligibility to vote. Due to the nature of the current systems and processes, it is not feasible to identify "occupation change only" updates before they are handled by an Electoral Officer.

During non-election periods, this drives ongoing cost for processing. During elections, it is another driver of the volume of changes being processed by the Enrolment team in their peak times.

We understand that the Enrolment team informally de-prioritise occupation only changes due to workload. However this requires manual investigation of each submission as the current systems and processes are not set up to automate this.

Similar impacts are felt from electors responding with blank / no change forms.

Why is this important?

The largest risk driver for enrolment processing is volume. Any data required to be processed that is not directly relevant for an election increases the volume of changes submitted. This volume drives processing cost, for no tangible benefit to the Commission's purpose, and during an election period adds risk to the legislative timeframes.

Where to next?

1. As part of broader strategic considerations, investigate whether it may be possible to relax the requirement for the Electoral Commission to record non-mandatory data, or to deprioritise its capture and quality assurance over it to outside the busy electoral period.

2. Alternatively, investigate options to automatically identify changes that impact only non-compulsory data. This may be possible through a combination of OCR and analytics once the forms have been received (i.e. identify where the only change is for occupation). Or consider options to limit the Commission "asking for the data", for example could occupation data be excluded from the pre-election campaigns and replaced with an explanation on how to see and change occupation data on Enrol Online, to enable pass through processing of any changes without being handled by an Electoral Officer. An optional paper form for those not able to interact online can be made available on request, with these forming a low priority queue for processing.

5

Electoral Results - detailed findings

Electoral Results overview

Electoral Results
Quality Assurance

Likelihood: Possible

Impact: Serious

HIGH residual risk

System of controls do not in aggregate make it likely that errors will be rare or have potentially no or minimal impact on election results.

Why? Delivery of election results relies heavily on numerous different electorate headquarters to rapidly complete a high number of complex activities. Staff have limited experience, and the steps embedded within systems do not help to minimise the risk of error. The controls to monitor, detect and correct errors at a central level can be significantly improved, with a lack of effective oversight in place. In addition, there is no active assurance that key activities are completed accurately.

Electoral Results key risks

We considered whether the Commission has oversight and quality assurance controls in place to address the risks of:

- Not all eligible votes cast being included in the count (completeness)
- Ineligible votes being not removed from the Official Count (validity)
- Votes not being correctly recorded against the Candidate and/or Party vote (accuracy)
- Key tasks are not delivered in line with the post election timeline (timeliness)
- Access to documents and systems not being restricted to only those who have an appropriate business need (security)

In addition to the six key oversight and quality assurance control we identified and tested, Management identified 56 controls in the underlying processes. We have created bowties to describe the risks which might lead to errors in the results, which are included in **Addendum 1**.

Despite these controls, we assessed the residual risk in the systems as High.

What we found – key control gaps:

The post election processes are delivered under tight time restrictions, and most processes are operated by temporary staff with limited experience. This increases the inherent risk of error significantly.

We identified key quality assurance and oversight control gaps, and some areas where the controls are partially effective, as:

- Election period planning is incomplete, has limited testing to prove planned activities can achieve reasonable and worst case scenarios, and progress against the expected path is not actively monitored and escalated (ER1)
- The EMS and ERSA systems lack basic audit trail functionality, with no reliable controls in place to identify changes made to results during the Official Count process, or to confirm data changes are completed as directed (e.g. that all ineligible votes are removed) (ER2)
- Embedded quality assurance controls are missing or not fully effective for key risk areas, meaning processing delays or errors impacting the completeness, accuracy, validity and security of the Results may not be identified and corrected (ER3)
- The Electoral Results (post election) process is complicated, and has key points that increase the risk of counting error. These could lead to inefficiencies, increased time pressure, or unknown errors in the final count (ER4).

What we recommend:

To enhance quality assurance and oversight controls, and manage the risk that the Commission is unable to return accurate results of the General Election within legislative timeframes, we recommend the Commission:

Introduce 'preventative and early detect controls' to:

- Monitor system records to confirm no one has accessed or changed restricted data outside of expected processes (such as software support vendors directly changing data records), and that access remains restricted to only those who have an appropriate need through proactive review.

Address 'preventative and early detect' control gaps to:

- Reduce the complexity of the post-election process as far as possible. Identify these by reviewing existing steps for efficacy, and value. Where possible, remove or simplify steps which are not fundamental to managing risks or producing the result, for example, consider stopping the split vote count.
- Complete full simulation testing of end-to-end processes and scenario-based stress testing applying a range of assumptions. Agree plans for how the Commission would manage worst case scenarios.

Introduce 'oversight, detect and mitigate' controls to:

- Monitor progress against the expected path in order to be able to take action if there are issues
- Create a plan/playbook to manage loss in public confidence to vote and the outcome of elections, if the risk was to occur.

Address 'oversight, detect and mitigate impact' control gaps to:

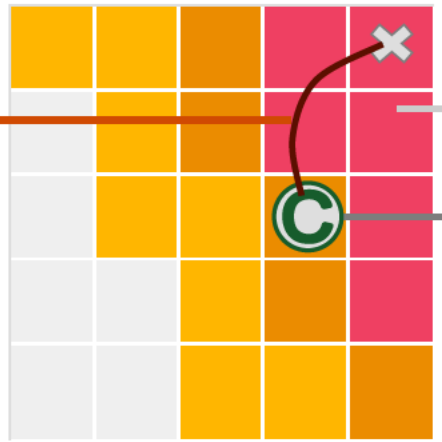
- Make it easier to detect errors at points where they are more likely, for example how counts are documented, and entered into EMS
- Stop overriding Official Count results directly in EMS with no ability to track changes, or reconcile back to corrections or approvals
- Capture evidence of key controls operating.

Electoral Results Quality Assurance

Controls are not in place to provide oversight and robust quality assurance to ensure the Commission can return accurate results of the General Election within legislative timeframes

EC's quality assurance and oversight controls have reduced the consequence and likelihood of being unable to return accurate results of the General Election within legislative timeframes, but **the remaining risk is still HIGH**

EC has not defined a **RISK TOLERANCE** for errors in the General Election result, but we expect this to be lower than the current risk exposure.



Inherent risk *i.e. if no controls exist:* **EXTREME**
Impact: **SEVERE** *i.e. intolerable; could result in disaster or chaos*
Likelihood: **ALMOST CERTAIN**

Current risk *i.e. if current controls operate as expected:* **HIGH**

Impact: **SERIOUS** *i.e. Serious impact to the course of action and outcome*

Why? The post-election controls operating within the detailed processes help reduce the risk of a severe impact. In particular tools are in place to protect the legislative timeframes. However a serious negative outcome, i.e. inaccurate results, could still occur

Likelihood: **POSSIBLE**

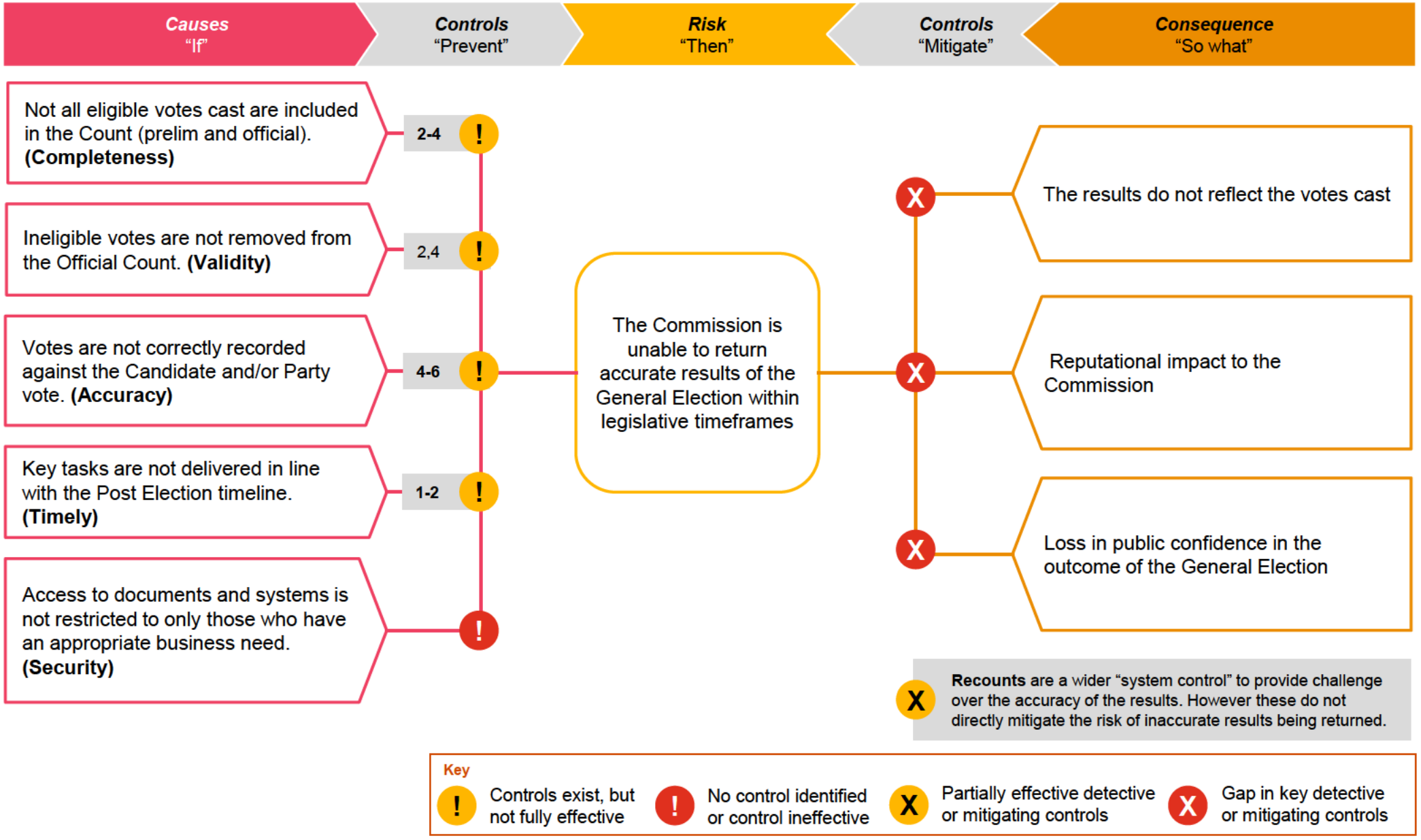
Key drivers: Such an outcome is possible, as:

- Legislative and policy settings that make New Zealand elections very complex, and delivered under intense time pressure.
- The Commission's current technology and business processes being rooted in historic practices, which have not been invested in as the landscape has changed. There is a high reliance on people to perform manual tasks at the right time. Mistakes and missed steps can happen as the systems do not enable a "fail safe" process. In many cases, mistakes or missed steps are hard to identify and address in real-time.
- Election period enrolment activity and post election processes are primarily delivered by short term staff, with limited experience. This means election staff are not able to offset the foibles and shortcomings of the existing processes and systems. The challenges faced can not be resolved by adding more people to operational delivery.

Refer to Appendix B for the risk rating model used

Post-Election - QA

Objective - The Commission has appropriate systems and controls in place to enable confidence in election results.



Post-Election - QA Controls

Control Reference	Control	Control Design Assessment	Control Gap Analysis:
1	**Election Work Plan is prepared and** endorsed Prior to a general-election, a Work Plan is developed by the Programme Management Office and endorsed by the Programme Board to ensure the Commission has appropriate plans and resources are in place. Any exceptions identified are raised to the Electoral Commission's Board.	**Not effective**	Election period planning is incomplete, has limited testing to prove planned activities can achieve reasonable and worst case scenarios, and progress against the expected path is not actively monitored and escalated.
2	**Dashboard monitoring during the election period to monitor key metrics** During the election period, the Principal Advisor within the Voting Services Team monitors dashboard over key metrics at an electorate level to identify any issues e.g. skipped phases. Any exceptions identified will be raised to the relevant Regional Manager.	**Partially effective**	The “dashboards” are Excel spreadsheets, where data is manually compiled from EMS and ERSA. Limited controls in place to confirm data in dashboards are complete and accurate, or to validate that the correct outcomes were made. The dashboard and other oversight controls in place do not provide full coverage of key risks. For example: ● No processes exist to confirm all invalid or dual votes have been removed from the Official Results ● No audit trail over changes to results data in EMS
3	**Post-Writ Day Report Review** To capture all changes made after Writ Day, a Post-Writ Change Report is generated in ERSA by the Dual Vote Teams in the electorates and independently reviewed by National Support Team to ensure that all cases have been actioned. Any exceptions identified are raised to The Electorate Manager.	**Partially effective**	ERSA does not retain an audit trail of the Post-Writ changes after they are made, or how Apparent Dual Votes have been investigated and resolved. As such there is no ability to monitor that all changes have been actioned as expected.
4	**Oversight by the National Support Team across Official Count processes** During the post-election process the Results Monitoring Team perform reasonableness checks including trending analysis on Official Count to identify exceptions and possible issues to be investigated. Any exceptions identified are raised to the Electorate Manager.	**Partially effective**	These oversight processes have limited effectiveness, due to: ● Resource pressure, particularly as the team are undertaking multiple tasks throughout an election period ● Time pressure, especially if other activities/processes are not completed according to agreed timeframes ● Limited evidence that checks have been completed, to provide confidence to stakeholders that actions have been taken as expected ● Instructions, role and responsibilities are not clearly defined or consistently understood ● Checks are largely manual / off system.

Post-Election - QA Controls

Control Reference	Control	Control Design Assessment	Control Gap Analysis
5	**Monitoring of Preliminary Count processes** During the preliminary count process, as phases are completed, the following report are generated: ● Electorate Detail Report. This is monitored by the Electorate Manager to identify potential issues in vote count. Any exceptions identified are raised to the National Support Team ● Vote Checking Report. This report is monitored by the Results Monitoring Team to identify potential issues in vote count. Any exceptions identified are raised to the Electorate Manager.	**Partially effective**	These oversight processes have limited effectiveness, as: ● No audit trails of previous counts results entered are maintained on EMS, for example if the results are overridden ● No checks are in place to confirm the Electorate Manager has reviewed the Electorate Detail Report, and that all exceptions are escalated ● The Vote Checking Report used by the Results Monitoring Team report is spreadsheet-based
6	**Data checks performed over the official count to be released to the public** Prior to information being released to the Public, data checks over the official count are performed by Electorate Managers and National Office to verify the accuracy and consistency of information in EMS. Any exceptions identified by National Office are raised to the Electorate Manager. Data checks including are also completed on the results which are drawn from EMS to be published as the results.	**Partially effective**	These oversight processes have limited effectiveness, as: ● The ability of reviewers to identify discrepancies is limited, with comparisons challenging to make across many lines of data ● There is no system based assistance drawing attention to potential errors ● There is no positive monitoring of the completion data checks. ● The scope of data checks completed were not able to be reviewed, and as such it was impossible to verify how effective they are at managing risk. ● The data checks and reconciliations to the results in the system that occur over the results to be published are helping manage risk, but they are only as effective as the controls that come before them.

Detailed findings

FINDING ER1 (PLAN FOR SUCCESS / ENHANCE QUALITY ASSURANCE)

Election period planning is incomplete, has limited testing to prove planned activities can achieve reasonable and worst case scenarios, and progress against the expected path is not actively monitored and escalated

What did we see?

For General Election 2023, a plan to deliver the post election Official Count had been prepared, documented and circulated. However delivery quickly became off track, putting a high degree of risk on the ability for the Commission to issue the final results within the legislative timeframe. This meant key processes had to be completed under extreme time pressure, including "vote extraction" (removal of dual or ineligible votes) and the completion of the official count of special votes. The final QA processes were exceptionally pressured, needing to be completed on the same day the official result was due.

Delivery was in a large part impacted by a higher-than-expected number of late enrolment changes and special votes. This put unexpected pressure on both Enrolment and Voting Services teams to deliver within the timeframe. However we understand that the time allocated for post-election enrolment activity was raised as insufficient, even for the lower predicted volume. In addition we highlight:

- The HQ Simulation is performed prior to the election, but this is performed at a high level, as more of a run through of key processes rather than a stress test of all variables
- Enrolment activity is not included in the plan testing, despite being a key dependency on the Special Vote Count (21% of votes) and the dual vote investigations
- At most, limited scenario testing is performed to give stakeholders confidence that the plan is capable of delivering in a "worst case" scenario, as well as the "expected case" that is the current focus.

Further, limited oversight and control of delivery against the plan was in place. This meant that delays were assumed to be sorted within "another day or so", forming a rolling delay. Ultimately enrolment was completed one week later than planned, putting extreme pressure on following tasks.

The volume of late enrolments and special votes cast was not identified and managed as a risk to the achievement of the plan. This is in part due to low quality data on the number of special votes cast each day from Voting Places, meaning the full volume wasn't understood until Election Day, exacerbated by the very high number of voters who enrolled on Election Day itself (110,000) - this is 37.5% higher than what was experienced in the 2020 election, which was the first time Election Day enrolments were allowed.

Why is this important?

Without effective planning including consideration of "worst case" scenarios (e.g. double the Election Day special votes, etc), buy in and agreement of all parties, data to monitor actual progress against the plan, and careful monitoring and early escalation of deviations the post election period will remain high stress, and have a high risk of failure (e.g. missed deadlines, missed quality assurance tasks, increased costs, errors in the count, etc).

We recommend:

For General Election 2026 (GE26):

1. Plan early, and involve all key stakeholders. Consider not only external risks that could impact the election (e.g. weather disruptions), but also internal risks within the Commission
2. Build in robust scenario testing to give stakeholders confidence that the post election processes can be delivered effectively within certain parameters, and that where those parameters are exceeded (e.g. beyond a tolerable volume of Election Day special votes), a clear escalation path exists to respond.
3. Closely monitor progress against the plan throughout the election period, and immediately raise any deviations from the expected schedule (e.g. voting behaviour) for action.

Detailed findings

FINDING ER2 (ENHANCE DATA INTEGRITY)

The EMS and ERSA systems lack basic audit trail functionality, with no reliable controls in place to identify changes made to results during the Official Count process, or to confirm data changes are completed as directed (e.g. that all ineligible votes are removed)

What did we see?

EMS records the results as a flat file (like a spreadsheet), and **any changes to the total votes for any phase will be overridden with the corrected number**.

In theory these changes will be due to an approved event, such as a correction or removal of invalid or dual votes from the official results. However there is no audit trail of these changes, or ability to confirm that the expected changes or extractions have been made as expected.

No controls exist to monitor that all changes made to EMS count data relate to approved events, or to reconcile that all approved and expected changes (such as removal of dual or ineligible votes) have been processed as directed.

Additionally, ERSA does not retain an audit trail of the Post-Writ changes after they are made, or how Apparent Dual Votes have been investigated and resolved. As such there is no ability to monitor that all changes have been actioned as expected.

Why is this important?

The Commission is unable to confirm all changes made in EMS to Official Count results are identified, and relate to expected changes (such as removal of dual or ineligible votes). It is also not possible to confirm that all votes expected to be removed have been. This means ineligible votes may be counted, or eligible votes excluded, without clear and robust oversight and escalation.

We recommend:

1. Investigate locking down results, once the count has been confirmed by the Electorate Manager and entered into EMS, so any changes are entered as a transaction that “nets off” the overall result.
2. Investigate whether an audit trail or other data records can be introduced to capture key decisions made through ERSA, including post-writ changes and Apparent Dual Votes.
3. These audit trails can be used to implement additional QA checks, such as confirming all dual and ineligible votes have been removed as instructed.

Detailed findings

FINDING ER3 (ENHANCE QUALITY ASSURANCE)

Embedded quality assurance controls are missing or not fully effective for key risk areas, meaning processing delays or errors impacting the completeness, accuracy, validity and security of the Results may not be identified and corrected

What did we see?

Beyond the gaps in the planning and monitoring of delivery (see Finding ER1), and data integrity (see Finding ER2), the Commission does not have sufficient controls in place to consistently identify, prevent and correct errors in the electoral results, as:

- Key “dashboards” and reports are Excel spreadsheets, where data is manually compiled from EMS and ERSA. Limited controls are in place to confirm data in dashboards are complete and accurate, or to validate that the correct outcomes were made.
- Existing oversight processes are not fully effective due to:
  - Resource pressure, particularly as the team are undertaking multiple tasks throughout an election period
  - Time pressure, especially if other activities/processes are not completed according to agreed timeframes
  - Limited evidence retained that checks have been completed, reducing confidence to stakeholders that actions have been taken as expected
  - Instructions, role and responsibilities not being clearly defined or consistently understood
  - Checks are largely manual / off system.
  - No audit trails of previous counts results entered are maintained on EMS, for example if the results are overridden.

Why is this important?

Without strong quality assurance processes in place, expected controls and outcomes may not occur, with limited ability for the Commission to identify, respond and correct any errors or delays.

We recommend:

Define and introduce additional quality assurance controls, to:

1. Define the key controls that must operate. These will be the process steps that will have the biggest impact if they were not performed as expected (see Finding GRC1)
2. Capture clear and robust evidence that controls have been completed. Where possible build this into the Commission’s systems, such as the EM confirming directly in EMS that the results are complete and match the paper-based forms. (see Finding GRC1)
3. Build digital dashboards to show current control completion, and provide confidence to senior leaders that key steps have been performed as expected. (see Finding GRC1)
4. Complete independent, sample-based checks of control activity to provide further comfort that the processes have been executed as expected. These should be “fast followers” to allow near real-time confidence, but without slowing down operational processes. (see Finding GRC1)
5. Update process and control documentation (see Finding GRC3)

Detailed findings

FINDING ER4 (REDUCE COMPLEXITY)

The Electoral Results (post election) process is complicated, and has key points that increase the risk of counting error. These could lead to inefficiencies, increased time pressure, or unknown errors in the final count

What did we see?

The post election process is highly manual. Of the 60 controls identified by management (see Addendum 2), we note more than half have known issues or gaps that have been self-reported by the Voting Services team.

In the long term, all of these control gaps will require attention to improve the efficiency and effectiveness of the underlying processes, and enable stronger quality assurance and oversight procedures. Of these, we have identified key control enhancement opportunities that we believe will have a greater impact on reducing complexity and unknown errors:

- **The Official Count uses the "split vote form**", where the results are tallied up to show all possible combinations of electorate and party votes. This approach has been reported by Voting Services to introduce significant complexity and risk of error. Examples were shared of ballot papers nearly being misplaced and miscounted due to the number of different counts required. For example, if an electorate had 10 candidates plus the 17 parties, there could be up to 170 different results combinations to separate and count. Whereas the only requirement is to count the total votes for each, meaning for this example, a maximum of 27 groups to count. There is a perceived control that the split vote can identify error or fraudulent votes (through analysis of unexpected voting combinations), but as New Zealand's electoral system allows people to "split their vote" by design, this count does not provide an effective control, and adds time and complexity to an already high-risk process.
- **Results data is manually entered into EMS, resulting in a risk of data being transposed or otherwise inaccurate.** The re-issue of the GE23 election results was in part driven by data transposition errors, for example where data was entered into the wrong row in EMS in particular following a number of candidates with zero votes.
- In addition, to record **Preliminary Results (Election Day) votes are counted in the Voting Place that received them and telephoned to Electorate HQ for entry** into EMS. This means the person entering data cannot see the count form to confirm accuracy, further increasing the risk of data entry errors. Although the preliminary results are superseded by the Official Count, the Election Day results are used as a check; this QA process is impacted by lower data quality. Any count errors are required to be formally amended and recertified. This introduces additional administration activities during this pressurised time.

Why is this important?

Ineffective controls increase the risk of errors occurring during the official count and results processes. Even if these errors are picked up, correction takes time and resource, placing additional strain across the teams.

We recommend:

To reduce complexity, and risk of error in the count, we recommend the Commission:

1. Investigate simplifying the Official Count process to remove the "split vote" template, and instead count the total candidate and total party votes for each phase. The overall total for both should match (including spoilt votes)
2. Investigate ways to improve accuracy of manual data entry, for example peer review or dual-entry, ideally system controlled to reduce the risk of control bypass, or scanning and optical recognition to provide realtime alerting of errors for manual follow-up
3. Investigate ways to reduce reliance on phoned in results for the Preliminary Results on election night. Consider scanning the voting sheet (or photographing and sending via a mobile phone) so staff at the Electorate HQ can check entered results against the source document before declaring.

6

Appendices

Appendix A - Object, Scope and Approach

Objective

Delivered internal audits over the key scope areas as defined by the Electoral Commission (the Commission). These are:

- **Electoral Enrolment Quality Assurance** – i.e. is a robust system of control mechanism in place to provide the Commission's senior leaders and Board with confidence that expected controls and quality assurance activities exist and have been performed?
- **Electoral Results Quality Assurance** – i.e. is a robust system of control mechanism in place to provide the Commission's senior leaders and Board with confidence that expected controls and quality assurance activities exist and have been performed?

Scope

The **scope** of this engagement included key controls relating to the following sub-processes:

For Electoral Enrolment:

- Input onto the electoral roll including:
  - Paper-based enrolment
  - Online enrolment
- The general, unpublished, dormant and Māori electoral roll

Systems in-scope for this engagement:

- MIKE (Database used to manage a person's information)
- ERSA (Electronic Role Scrutiny Application - system used to verify, update and preserve the integrity of the roll)

For Electoral Results:

- General, special, and Māori electorate votes
- Scanning
- Sort and send
- Special vote processing
- Dual vote and post-writ changes
- Official count

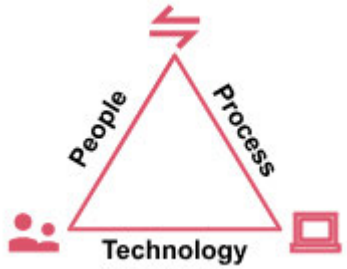
Systems in-scope for this engagement:

- MIKE (Database used to manage a person's information)
- EMS (Election Management System - used for counting votes on Election Day)

Approach

To deliver this engagement we:

- Performed walkthroughs, workshops and interviewed staff to understand the key elements of the electoral roll and electoral results process.
- Obtained and read relevant policies and procedures.
- Contrasted our observations with PwC's knowledge of good practice.
- For each of the identified risks, considered the processes and controls in relation to people, process, and technology.



Deliverable

We:

- Provided status updates during fieldwork.
- Held an exit meeting / workshop with relevant personnel to discuss and agree key findings and recommendations.
- A bowtie summary of system of controls was included in the final report, and a summary of each control was included on the summary.
- Prepared a draft and final deliverable (this report).

Appendix B - Risk Matrix Assessment

		IMPACT / CONSEQUENCE				
		MINIMAL Acceptable	**MINOR** Tolerable	**MODERATE** Undesirable	**SERIOUS** Serious impact to the course of action and outcome	**SEVERE** Intolerable could result in disaster or chaos
LIKELIHOOD	**ALMOST CERTAIN**	**Medium**	**Medium**	**High**	**Extreme**	**Extreme**
	LIKELY	**Low**	**Medium**	**High**	**Extreme**	**Extreme**
	POSSIBLE	**Low**	**Medium**	**Medium**	**High**	**Extreme**
	UNLIKELY	**Low**	**Low**	**Medium**	**High**	**Extreme**
	RARE	**Low**	**Low**	**Medium**	**Medium**	**High**

Appendix C - Additional addendums

For more information on the detailed risks and controls supporting these processes, please see:

- Addendum 1 (Electoral Enrolment risks and controls)
- Addendum 2 (Electoral Results risks and controls)

Thank you

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