Out of scope

[redacted]

5. Funding of $13.9m for integrity and efficiency improvements has been ringfenced for allocation based on prioritisation of GE workstream improvement initiatives, other improvement initiatives identified in business plans, and capability required to support this work, for instance risk and assurance, project management and business analysis capability. This includes work to address the recommendations from the OAG report and other assurance reviews. See Appendix C for the detail.

Benefit statement	Cost $m – 3 years
Benefit 1: Reduce (or smooth) the volume of transactions at critical periods	1.331
Benefit 2: Manage volume: streamlines or reduces time to complete key tasks	1.657
Benefit 3: Reduce complexity and effort	2.251
Benefit 4: Improve integrity of our processes, controls and our system	5.996
Project managers, business analysts and other support	1.570
Assurance	1.051
Total	**$13.856m**

6. Funding of $7.8m for modernisation has been ringfenced.

Modernisation	Cost $m – 3 years
Business case development	3.717
Digital communications	1.139
Direct enrolment updates	2.987
Grand Total	**$7.843m**

[redacted]

Out of scope

Improvement and Modernisation Funding

21. The improvement funding ($13.8m) and the modernisation funding ($7.8m) have not been allocated in the budget to specific initiatives. Work still needs to be done to understand if the improvements / work within these two funding allocations has been already budgeted or still needs to be included in the budget. **Appendix B** shows a draft list of discretionary items from draft business plans. These items need to be discussed with business plan owners to determine the funding required and if they are included in our improvement and modernisation work programmes.

22. We recommend that Finance and Strategy, Risk and Assurance undertake further collation of business plans and budgets and prepare a summary of unfunded items to support ELT and Programme Board decision-making.

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- [redacted]
- [redacted]

PROJECTS

Operating expenditure Baseline versus Budget	Baseline			Budget			Variance			
	2024/25 Forecast $000	2025/26 Budget $000	2026/27 Budget $000	2024/25 Forecast $000	2025/26 Budget $000	2026/27 Budget $000	2024/25 Forecast $000	2025/26 Budget $000	2026/27 Budget $000	Under / (Over) $000
Projects										
Improvements Fund	141	9,199	4,517	-	7,507	4,318	141	1,692	198	2,031
Business Case for Modernisation	-	5,229	2,614	-	5,229	2,614	-	-	-	-
Corporate Projects	-	1,020	260	-	1,020	260	-	-	-	-
No Project	-	-	-	300	-	-	(300)	-	-	(300)
Total expenditure	**141**	**15,448**	**7,391**	**300**	**13,756**	**7,193**	**(159)**	**1,692**	**198**	**1,731**

Budget is net of funds released to business as approved by ELT / Programme Board.

Funds released as per this budget:

1. Additional short-term capacity and capability uplift
2. Sysdoc

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Category	Team	Description	How this would benefit EC or stakeholders	GE26 Prog (Y/N/?)	Mandatory (Y/N)	Ongoing or new?	Scalable? (Y/)	Linkages / dependencies	Risk of NOT doing	Other EC teams involved	2025/26 Additional FTE	2025/26 $	2026/27 Additional FTE	2026/27 $	For initiatives: total estimated cost and duration
Out of scope [redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]			
Capability - BAU	SGD-SRA	Running of assurance plan, support for the business in designing and QA of appropriateness and tracking of plans / improvements following assurance. Continuous improvement 2X Assurance staff, principal and fixed term senior.	We have obligations as a Crown Entity to run an effective system of controls, including the expectation that we validate the review of key controls on a 3-5-year basis. A key facet of achieving the associated objectives is to be able to run these engagements and facilitate and monitor the improvement agreed. This needs to cover both core operations and "corporate hygiene".	Y	Y – if to make progress on key OAG recs robustly.	New	Y	OAG recs, ability to deliver and support assurance activity and assurance monitoring.	If we do not run a robust series of well-designed assurance, the Commission will not be able to demonstrate that it is meeting its obligations.	Cross EC assurance and improvements being fit for purpose.	2 – 1 perm Principal, and 1 18 mth fixed term senior, 18 months total. 10 months in FY 2026.	s9(2)(a)	2 – 1 perm Principal, and 1 18 mth fixed term senior, 18 months total, 8 months in FY 2027.	s9(2)(a)	
Out of scope [redacted]	[redacted]	[redacted]													
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]			
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]			[redacted]		
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]			[redacted]
[redacted]	[redacted]	[redacted]	[redacted]		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]						[redacted]

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SCALING OF INITIATIVES

Appendix C

3 YEARS

$m	Preferred	Scaled v1	Scaled v2	Scaled v3
Inflation	31.048	31.048	31.048	31.048
Volume	6.609	6.609	6.609	6.609
Integrity improvements	28.194	28.194	16.367	2.510
Modernisation	7.843	7.843	7.843	7.843
Unfunded services	2.326	2.326	2.326	1.046
By-election tagged contingency funding	5.100	5.100	5.100	5.100
Referendum costing	25.418	25.418	25.418	25.418
Total	**106.538**	**106.538**	**94.711**	**79.574**
<u>Reduction in Service Levels for Scaled Options:</u>				
Reduce AV from 12 to 7 days (v1 and v2) to 3 days (v3)		(5.174)	(5.174)	(8.264)
Reduction in in-person education (v1, v2) no in-person education (v3)		(2.770)	(2.770)	(9.408)
Rationalisation of VPs		(1.435)	(1.435)	(1.435)
No return envelopes for enrolment update campaigns (MEO and GE)		(0.991)	(0.991)	(0.991)
EasyVote – card only (v1, v2) and no EasyVote (v3)		(0.892)	(0.892)	(7.433)
Reduce HQs from 709 to 675sqm		(0.731)	(0.731)	(0.731)
Reduce overseas voting except Defence Force		(0.120)	(0.120)	(0.120)
Remove kids voting		(0.125)	(0.125)	(0.125)
Total reduction in service levels for scaled options		**(12.238)**	**(12.238)**	**(28.507)**
Total	**106.538**	**94.300**	**82.473**	**51.067**
Referendum Costs	25.418	25.418	25.418	25.418
Byelection Costs	5.100	5.100	5.100	5.100
Total	**30.518**	**30.518**	**30.518**	**30.518**
Total excluding referendum and by-election	**76.020**	**63.782**	**51.955**	**20.549**

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Improvement benefits and costs over 3 years

Benefit statement	Cost (preferred)	Cost (scaled)
Benefit 1: Reduce (or smooth) the volume of transactions at critical periods	1,330,973	1,330,973
Benefit 2: Manage volume: streamlines or reduces time to complete key tasks	5,096,090	1,656,741
Benefit 3: Reduce complexity and effort	3,960,883	2,250,701
Benefit 4: Improve integrity of our processes, controls and our system	11,774,623	5,996,212
Project managers, business analysts and other support	1,570,312	1,570,312
Assurance	1,950,615	1,051,480
Total	**25,683,495**	**13,856,418**
Capability Uplift	2,510,747	2,510,747
Total cost	**28,194,242**	**16,367,165**

Benefit 1: Reduce (or smooth) the volume of transactions at critical periods	1,330,973	1,330,973
1.3.1 increase automation of TSR transactions by deprioritising the transactions that do not impact on voting rights before post election roll close. (Enrolment process efficiencies - OAG)	385,863	385,863
3.3.1 Provide Date of Birth on roll information available to electorates (ERSA)	255,000	255,000
3.5.1 Post election -seeing the volume to better identify challenges and act (integrity)	690,109	690,109

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Benefit 2: Manage volume: streamlines or reduces time to complete key tasks	**5,096,090**	**1,656,741**
1.1.1 Remove unnecessary manual duplication of verification for enrol online updates	265,053	265,053
1.1.2 Improve the flow of 'new' vs 'update' (might only be minor user experience changes)	204,654	204,654
1.1.3 Provide a proxy EasyVote after using Enrol Online	144,377	144,377
1.4.3 Reduce contract variations by as far as possible separating legal aspects of work from training, resourcing and monitoring work completed	102,000	-
2.1.1 Making DOB an operationally mandatory field in Special Vote Declaration, reduces challenge of qualification (precursor to 3.3)	185,594	-
2.1.2 reconciliation app prepopulated with materials issued to a voting place, reducing likelihood of error and avoiding time consuming post-election re-work	555,124	64,312
2.3.1 Make unpublished voters ordinary votes by using a different unique identifier on their EasyVote card	390,819	-
2.4.3 Inform voters not to update their enrolment status after voting	60,288	-
3.4.2 Post election process leaders and Post election manager are employed for longer	709,154	709,154
3.4.3 Targeted support and Flying squad for dual vote investigations	269,191	269,191
Expand eRoll to enable 'Dormant' electors to be updated	2,209,836	-

Benefit 3: Reduce complexity and effort	**3,960,883**	**2,250,701**
1.3.2 Increase automation of TSR (enrolment process efficiencies - OAG)	314,278	314,278
1.4.1 Make snaphire simpler so potential recruits are more likely to complete the process	302,448	-
1.4.2 Improve integration of snaphire so field staff have the right access at the right time	302,448	-
1.4.4 Introduce alternate to spend of monitoring activity / workflow / tasks and time in the field*	396,394	-
10.1.1 Digital Communications (EasyVote) - Linked to 9.1	255,000	255,000
2.2.2 A - Increase instructions and training to ensure the legibility of enrolment forms 2.2.2B - Using colour to make it easier - Colour envelope containing enrolment forms 2.2.2C - Enrolment forms include colour on essential fields 2.2.2D - Improve training on scanning and uploading forms ASAP after ED 2.2.2E - Enrolment forms in voting places parcelled on a daily base to improve visibility of enrolment forms to be processed from voting places	130,806	-
3.6.1 Automate qualification of overseas votes – Overseas app	1,259,117	1,259,117
4.1.1 Reconsider data matching as a stepping stone for digital enrolment	578,085	-
9.1.1 Digital Communications (EUC)- Linked to 10.1	422,306	422,306

Benefit 4: Improve integrity of our processes, controls and our system	11,774,623	5,996,212
1.2.1* Staff enrolment processing for the volume required to be processed in time for timely roll close	2,399,649	1,148,731
1.2.3 Strengthen QA process for merged / over written electors	205,577	205,577
11.1 Election Finances	153,000	153,000
12.1 ECHO Replacement	1,224,000	1,224,000
14.1 Party Portal	51,000	-
15.1.1 Review & update standard operations manuals & instructions, to improve the clarity of information about quality control activities and why they are important and to clarify accountability & responsibility for carrying them out	720,335	308,078
3.1.1 Blind double entry or Watching other person entering results	72,537	72,537
3.7.1 Voting services quality control sampling	312,652	312,652
3.7.2 Provide fast feedback when data entered does not match enrolment data (ERSA)	612,000	612,000
3.7.5 Improve sign off process for final certification - record of issues dealt with and resolved provided as part of sign off process.	167,688	167,688
5.1.1 Assurance sampling of transactions: Sampling enrolment	312,120	312,120
5.1.2 Assurance sampling of transactions: Sampling VSs	208,080	208,080
6.1.1 Risk Documentation for election delivery	786,275	-
7.1 Equipment for election delivery staff	2,247,327	332,928
8.1.1 Enhancing risk identification processes: Risk Management	2,045,343	681,781
8.1.2 Enhancing risk identification processes: Tools to support	257,040	257,040

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Item:	Risk update to ELT and the Board
To:	ELT
For:	ELT meeting, 07 May 2025
Prepared by:	Kristin Leslie, Manager Strategy Risk and Assurance

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Recommendations

It is recommended that ELT:

1. **note** the attached Risk and Assurance paper going to the Board on 15 May 2025
2. **note** the Risk and Assurance Update (Part A)
3. **discuss** the Strategic Risk Profile (Part B).

Purpose

1. This paper provides an overview of the Board paper, *Risk update and progress on assurance recommendations.* The paper notes the update on progress toward OAG / PwC recommendations. This update is required to inform the Ministry of Justice's monitoring activity. Due to timing, it will be tabled at ELT or provided shortly before ELT meets. Part B provides an update to the Strategic Risk Profile for discussion.

Content

4. Risk and Assurance update: The regular update to the Board on risk and assurance activities is being provided for the 15 May 2025 Board meeting. The update contents are for noting. Strategic Risk profile: We would appreciate ELT discussing the drivers of risk and the risk profile. We are particularly keen to understand if there are missing elements which would provide further context or insight, and which enable a full holistic picture of potentially significant derailing or damaging events.

5. The risk profile is a tool to support discussion and allows us to develop shared understanding and visibility of organisational exposure. It may not be, and does not need to be, exact in its articulation, but does need to cover key areas of pressure and not be misleading.

Next steps

6. We will highlight insights from ELT in our discussion with the Board on 15 May 2025. Not all feedback from ELT will be able to be fully incorporated into the risk profile that goes to the Board, as the deadline for Board papers is Wednesday 7 May.

7. The next strategic risk conversation with ELT will incorporate these and subsequent comments.

Appendices

A. Risk update and progress on assurance recommendations, Draft Board paper for 15 May 2025

B. [to be tabled or provided shortly before ELT] Progress on assurance recommendations against OAG and PwC recommendations.

Out of scope [redacted]

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[redacted]	[redacted]
[redacted]	[redacted]

[redacted]

8. Funding of $16.4m ($13.9m excluding capability uplift) for integrity and efficiency improvements has been approved as tagged contingency, hence it is not included in the budget. If drawdown is approved, it will be allocated based on prioritisation of GE workstream improvement initiatives, other improvement initiatives identified in business plans, and capability required to support this work, for instance risk and assurance, project management and business analysis capability. This includes work to address the recommendations from the Office of the Auditor-General report and other assurance reviews. The components of the tagged contingency are summarised below.

Benefit statement	Cost $m – 3 years
Benefit 1: Reduce (or smooth) the volume of transactions at critical periods	1.331
Benefit 2: Manage volume: streamlines or reduces time to complete key tasks	1.657
Benefit 3: Reduce complexity and effort	2.251
Benefit 4: Improve integrity of our processes, controls and our system	5.996
Project managers, business analysts and other support	1.570
Assurance	1.051
Total	**$13.856m**
Capability uplift	$2.511m
Total Improvement Contingency Fund	**$16.367m**

6. Funding of $7.8m for modernisation has been included in the budget but held centrally.

Modernisation	Cost $m – 3 years
Business case development	3.717
Digital communications	1.139
Direct enrolment updates	2.987
Grand Total	**$7.843m**

[redacted]

Item #	25-05.09
Item:	**Risk update and progress on assurance recommendations**
To:	Electoral Commission
For:	Board meeting 15 May 2025
Prepared by:	Kristin Leslie, Manager Strategy Risk and Assurance Jeff [redacted], Principal Risk and Assurance Advisor

Recommendations

It is recommended that the Board:

1. **note** the update on risk and assurance activities in the Commission
2. **discuss** the strategic risk profile of the Commission.

Purpose

1. This paper provides an update on risk and assurance activity and context for a discussion of the strategic risk profile of the Commission.

Background

2. The Board's understanding of strategic, operational and environmental risk informs the decisions and direction they provide. The Board has received regular verbal updates on key risks in the Commission over the last year and, with ELT, reviewed the risk profile in the August Strategy Workshop. The previous risk profile update was provided in February 2025

3. This paper has two components: an overview of work underway in Risk and Assurance (Part A) and a discussion of the Strategic Risk Profile (Part B).

Part A: Risk and Assurance Update

Risk management maturity building activities update[1]

4. Risk Management Policy and Framework. In the 4 February 2025 meeting, the Board approved the Enterprise Risk Management Policy and framework. Following the Board's feedback, the Policy has been reviewed, simplified, and has now been made available to the organisation.

5. Implementation and Training. The first phase of the Implementation plan is focused on:

    a. lifting understanding of the role of risk management and the requirement to be open and transparent in identifying, raising, and addressing risk

    b. supporting leaders to understand their responsibilities around risk

[1] A great many risk management activities are undertaken throughout the Commission on a day-to-day basis, throughout enterprise, operational and other functions, the focus here is on the uplift of risk management maturity from an enterprise risk maturity perspective.

c. supporting prioritised areas, including enrolment and post-election to identify and document their risks.

6. Progress is being made; however, the timeline has slipped. Teams have struggled to engage in the workshops and meet to progress training and documentation. This is largely due to the significant load the organisation has been delivering. It has also taken longer than anticipated to reach shared understanding of the framework and an agreed approach to incorporating some aspects into existing ways of working.

7. Our objective is to make risk management meaningful and helpful. Where we have been supporting workstreams with risk management conversations and discussions, it has been worthwhile and helpful for decision making.

8. We now aim to complete the following by the end of June.

What	Description
Operational risk register that contains converted RAIDL[2] and is accessible to all EC staff	A single operational risk register is being created which all functions would populate with their medium + rated risks. This provides cross-enterprise visibility of operational risks and integrates with the Commission's programme delivery approach.
Workshops to populate the risk register with operational risks for prioritised groups	The first area of focus is workshopping the process risks and controls in the post-election space as there is significant cross over between process level risk and operational level risks.
Introductory sessions with all groups on risk management expectations and how the Commission is supporting risk management	Introductions have progressed, with sessions held with Programme Management Office (PMO), Business Enablement, Enrolment, Voting Services, and Enterprise Services Leadership team. Further sessions on the tools to use and building knowledge are planned over the next two months.
Risk ownership and roles and responsibilities session and support	Capability building sessions with leadership teams and ELT. Emphasis is on risk responsibilities and supporting risk management activities in their areas.

Planning for Phase 2

9. As noted by the Auditor-General, the Commission has some maturity building to do, to better enable clear and comprehensive understanding of activities and management of risk. It is not yet at the point where documented operational risk and controls connect into our strategic risk profile.

10. Phase 2 will build on the work underway and seeks to close this gap. It will focus on building the connections between different levels of risk and supporting managers to identify what they should monitor and what should be escalated. We will also support managers and workstreams to identify and improve the controls to manage identified risk.

11. A consolidated plan of activity from relevant areas of the Commission is being developed for Phase 2. This will cover 1 July 2025 through to December 2026 and provide visibility and monitoring of progress. Items will include risk governance, and practical risk identification and management at all levels of the Commission (including field roles).

[2] RAIDL: Risks actions issues decisions log

Assurance activities update

Staffing

12. It has been challenging to recruit to the fixed term Assurance vacancy. The position is now being filled with contract resource to enable the required activity to progress. With support in place, work is now commencing on building our assurance practice and implementing the Assurance framework. Work is required to put in place foundational tools, as well as supporting workstreams and other priorities. Work planned to the end of June 2025 is set out in the table below.

What	Description
Foundational work	
Assurance plan preparation	Establishing an 'Audit universe' outlining all the Commission functions and responsibilities; 'assurance mapping' which will highlight the areas where the Board and ELT agree that assurance activity is most needed and clarifies roles and responsibilities.
Recommendations monitoring.	Establishing audit monitoring and tracking to provide visibility of progress in responding to recommendations of third-party reviews.
Assurance activity	
GE Programme IQA (internal quality assurance)	End of tranche 1 report
Roll assurance audit	Scoping and commissioning third line of defence audit of roll accuracy. Will be scheduled for after local body elections.
Support to GE programme workstreams	General assurance support and particular focus on the OAG / PwC recommendations. See commentary below.
Performance measure-design of key election processes.	Confirming approach and how much will be completed over what time frame. This may mean that we do not provide a result against that measure for the annual report in this financial year.

<u>OAG / PwC recommendations.</u>

13. An update of progress on OAG and PwC recommendations is attached at **Appendix A**. The report is being informed by discussions with business owners. It will include specific agreed actions and verifiable commitments that will resolve, or contribute to the resolution of, the recommendations

14. We are working with the PMO to incorporate reporting into project reporting for the next phase of the Programme. Assurance will still be required; however, this should provide visibility whilst streamlining the reporting load on key staff where possible.

Part B: Strategic Risk Profile

15. The purpose of the Risk profile is to support ELT and the Board to discuss and assess the changes and challenges in our context.

16. The strategic risk profile was reviewed and updated with the Chief Electoral Officer and the Deputy Chief Executive Strategy, Governance and Development in March. It was discussed with ELT on 7 May. The profile is attached as **Appendix B: Risk profile update view**.

To discuss: Drivers of risk and changes in the period

17. The key drivers of risk in the Commission's context include:

    a. volume of change touching most areas of the Electoral system and time to develop / deliver

    b. funding uncertainty or limitations

    c. changing capability and capacity requirements due to the changed delivery context

    d. high levels of scrutiny and expectations of delivery

        i. Phase of the Programme means that plans have not yet fully delivered 'measurable' outcomes

        ii. we need to clearly define our risk tolerance and criteria for successful change, and delivery for GE26

    e. uncertainty / timing / scale of legislative changes

    f. requirement to make improvements for the long term whilst also meeting short term imperatives.

To discuss: updates to the risks

18. The strategic risks have been revised in the period since they were last discussed. Changes have been made to:

    a. the names and descriptions of the significant risks

    b. the ratings of the risks.

Out of scope

[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

Out of scope [redacted]	[redacted]	[redacted]
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[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

Next steps

22. The next Board risk discussion is planned for July 2025.

Appendices

Appendix A: OAG / PwC update
Appendix B: Strategic Risk Profile

APPENDIX A

OAG / PwC update

Background

- As we are nearing the end of the initiation and design phase of the programme, we are reaching the point at which we can affirm and assess the scope and scale of activities to address the recommendations of audit reports received from the Office of the Auditor General (OAG) and from PwC on key areas of, and necessary inputs into, quality management, particularly in post-election, enrolment and the overall risk management environment.
- There are some challenges with the recommendations of the OAG / PwC reports – the nature of recommendations mean responses are not straight forward, and the timescale to address some of the overarching recommendations is anticipated to go beyond the 2026 General Election.

Work completed so far, key observations, concerns

- We have begun population of a detailed monitoring spreadsheet which is intended to capture the 26 recommendations across the two reports (seven of which relate to the OAG report, and 19 to the PwC report). These predominantly focus on enrolment and post-election areas, although overview recommendations cover other Commission areas.
- Assurance has worked with business teams to record actions undertaken / planned in response to recommendations with due dates, including business owner responsibility, priority rating. We have so far been able to capture information on 16 of the 26 areas.
- Of the 16 areas populated, our initial view is that a clear link between recommendations and actions can be noted, and on the face of things, 12 of the recommendations may be addressed by the activities completed or planned for, including tech changes scheduled. The remaining 14 recommendations appear to be partially addressed by the activity that has been captured. Note that some of the remaining recommendations are expansive in scope, and some retread at high-level areas, for which some progress has been made.
- **Most significant gap and delay** relate to comprehensiveness of documentation and analysis of processes, and the challenges with progressing key controls analysis and design. There is continuing slippage with both enrolment, noting process documentation is now not able to be completed until 30 June 2026, and limited SME capacity in the post-election area. There is a temporary resource in place until 5 June to support the post-election analysis, but there is a risk that this work will not be able to be completed within that time, and this will have knock-on implications for the ability to assure the recommendations related to quality and key controls.

Next steps

- We anticipate completing capture of the activities by 9 May 2025 and, following this, will be able to complete analysis on whether the activities shared are sufficient and appropriate to address the recommendations by 30 May. This will then be discussed at ELT or Programme Board.
- By 30 June, we would expect shared understanding of the scope, scale, timing and overall impact of activities to be completed by the 2026 General Election.
- We anticipate monitoring on a regular basis progress on implementation of the activities agreed against the recommendations on the timeline business groups have provided for completion in the monitoring spreadsheet. Monitoring will include verification that where actions have been noted as completed there is evidence supporting this assertion. Reporting will be quarterly as part of the risk and assurance update.

[redacted]

		Out of scope [redacted]			
15	Commission fails to ensure the public have confidence in its role as system administrator– strategic risk	[redacted]. The Commission is presently drawing together activities completed so far and a plan on how the OAG findings will be addressed for GE2026, which will then enable them to be transparently reported on. The direction of travel has been positive, the activities completed so far don't sum together to addressing the causes of the OAG recommendations and further required investment has been identified and sought.	[redacted]	→	[redacted]
[redacted] ★	[redacted]	[redacted]	[redacted]	→	[redacted]

[redacted]

[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
[redacted] ★	[redacted]	[redacted]	[redacted]	↗	[redacted]
[redacted]	[redacted]	[redacted]	[redacted]	→	[redacted]

[redacted] Out of scope [redacted]

[redacted]	[redacted]	[redacted]	[redacted]	➡	[redacted]
14	Being unable to demonstrate our processes manage risk well, and the efficacy of our controls	The OAG report indicated we cannot demonstrate this for key processes. The Commission recognises the need to design, assure our design, and run our processes and build appropriate assurance and monitoring of assurance into our processes, for all key processes. Risk is still high until we can demonstrate then design appropriate and implement appropriate assurance and performance monitoring. Assurance plan is being developed, and post-election control gap analysis and process documentation work progressing. Many improvements progressing and co-ordinated reporting being collated.	Likelihood: Likely/v. likely Impact: Major	➡	30/4/25

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Item #:	25.06-12
Item:	**OAG and PwC Recommendations – update on progress and next steps**
To:	Electoral Commission
For:	Board meeting 18 June 2025
Prepared by:	Leigh Deuchars, DCE Strategy, Governance and Development

Recommendations

It is recommended that the Board:

1. **note** the update on the OAG / PwC recommendations completed by the Risk and Assurance team
2. **note** that completion of most actions requires integration with the election design and delivery
3. **note** the proposed reporting approach that provides visibility of milestones and progress and assurance to the Board
4. **note** that there are issues under management impacting the current progress toward the completion of recommendations
5. **note** the OAG update material planned for the Elections NZ website
6. **provide feedback** on the level / usefulness of the enrolment example provided.

Purpose

1. This paper provides an overview of the OAG and PwC recommendations and next steps.

Background

2. Since the Auditor-General tabled his report in Parliament in May 2024, actions to address the recommendations have been planned and underway. The PwC review was commissioned as part of the annual assurance programme, following the OAG review. The review applied standard risk methodology to the challenges identified in the OAG report with a particular focus on enrolment and post-election. PwC identified a number of systemic issues facing the election requiring a strategic, long-term response. These issues have been addressed through the modernisation component of the Commission's Budget bid. The remainder of this paper addresses the OAG and PWC recommendations for GE 2026.

Discussion

The challenge of 'completing' actions

3. The recommendations work together as a package. All of them need to be delivered as part of the broader election design and delivery. This is critical. If the changes are not integrated

into the broader election design and delivery, the risk is much higher that they won't be successful. Therefore, there are few recommendations that can be marked as 'complete' at this phase of the cycle. An example of this is provided below.

Example 1. Improve controls in count OAG Overarching rec: Review all vote counting and quality assurance checks and controls to address gaps and vulnerabilities PwC rec: PwC ER Overview 2: Address 'preventative and early detect' control gaps	
Activities	**Where/ how implemented**
Design controls *Management update*: *Control gaps have been identified through lessons learned / risk and control analysis*	**Workstream- post election**
Make changes to the core system *Management update: System enhancements are being assessed and sized (e.g. Special Vote lookup)*	**Workstream- post election**
Test the changes are effective in simulation *Management Update: Scenario simulations potentially will identify further gaps*	**GE Operational date**
Refine and adjust if required	**Workstream- post election**
Independent assurance that changes are effective	**Risk and assurance**
Include in manuals and instructions	**GE Operational date / workstream**
Training / role requirements scoped	**GE Operational date / workstream**
Training of regional teams complete	**GE Operational date / workstream**
Sampling during the election (where possible)	**Risk and Assurance**
Review and identify improvements (rec completion)	**GE completion (informs statutory report on GE)**

4. While appearing complex, the phasing and work allocation is important. To overcome the challenge of length of time to 'complete' actions, we will report on milestones as outlined below.

Providing visibility and updates

5. **Programme reporting.** Once the funding is confirmed, the Programme reporting and milestones will be built. The Commission is investing in software that will simplify this process. The regular programme reporting that begins when the programme moves into the "build and deliver" phase will be designed to extract reporting on specific OAG / PwC activities and the delivery milestones that they are dependent on. The design of this reporting is underway.

6. **Assurance Updates.** OAG and PwC reports, while informing the design of workstreams, are also assurance reviews. Therefore, in addition to the programme reporting, the Risk and Assurance team will independently assess and report progress against recommendations.

7. The combination of this reporting will provide the Board and the Ministry of Justice (MoJ) with a comprehensive view of progress and issues. In the interim, a status report with management updates has been completed and is attached as **Appendix A.**

There are some issues that we are managing

8. The programme is at a critical point where delay to progress impacts the narrowing window for design to be completed and incorporated into simulation and planning. While the more straightforward tasks have progressed well, some design work, particularly analysis of process controls and documentation, has been challenging. While progressing, it is taking longer than ideal. The reasons include lack of existing or comprehensive documentation, particularly where key controls touch multiple teams; very stretched capacity across a small number of key subject matter experts (SMEs); challenges from working in a different way; and understanding the purpose. The team will be prioritising and phasing the work to meet required operational deadlines.

9. Funding uncertainty is adding to the risk. We have identified where work can continue without incurring significant cost before there is confirmation of the drawdown funding. MoJ and the Commission are currently working on the application.

Progress reporting

10. A simple update of progress on the OAG recommendations is planned for the Elections NZ website (**Appendix B**).

11. You have requested some examples of how the work is being implemented. Summary slides on the enrolment changes are attached for your feedback (**Appendix C**).

Appendices

A: OAG / PwC Summary
B: OAG update for web page
C: High level storyline example – Enrolment changes

Appendix A OAG / PwC Summary

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Executive Summary

Note that we are tracking 26 recs, 7 OAG and 19 PWC recs. For convenience all recs are collated and numbered. We have agreed and accepted all recommendations.

Electoral Commission

OAG/PwC Management Responses

Status of progress made to 20 May 2025 - All High Priority Recommendations

OAG Recommendations	Owner	Management Responses	Due Date
1. OAG1: Review all vote counting and quality assurance checks and controls to address gaps and vulnerabilities	Chief Electoral Advisor (workstream owner for post-election)	Process mapping complete. Work in enrolment and post-election documenting key risks, controls and assurance to address any gaps in progress.	30 June Post election 31 July enrolment
2. OAG2: Review and update standard operations manuals and instructions to improve the clarity of information about quality control activities and why they are important and to clarify accountability and responsibility for carrying them out	DCE Operations (workstream owner for support for election delivery workforce) + relevant workstream owners for their quality control activities	Sysdoc engaged to address field instructions content control improvement, including plain English, understanding of why, what staff need to do and accountability/responsibility clarity. (Dependency on OAG 3.) Quality controls activities will be updated into the field operational manuals, and national office instructions will be produced including this information. Dependency on legislative change for scope confirmation.	Initial draft manuals 1 Oct Final field operation manuals update TBC
3. OAG3: Complete the end-to-end description of the election process and inter-dependencies of activities, and identify controls that support the election process.	Director Voting Services Director, Enrolment DCE, Strategy, Governance & Development	Many controls improvements are being progressed in post- election and enrolment with various completion dates. Further dependency on reviews per OAG#1 above to confirm full coverage.	See PWC recs 17- 26 below for timing of agreed improvements
4. OAG4: Review the personnel requirements for elections, the process for recruiting and training election workers and planning for contingencies (such as staff unavailability, system outages and fatigue)	Manager, People & Culture Director Voting Services Director, Enrolment	Personnel and training requirements review, the process for recruiting enhanced through Snaphire changes Resource Plan include contingencies and H&S guardrails	31 Aug; 30 Nov
5. OAG5: Review hardware requirements to ensure that electorates have sufficient technology to complete tasks required of them	Director Voting Services CIO, Manager Procurement	Needs assessment led to ROI completion and RFP with flexibility requirements issued on 2 May. Selection of preferred supplier.	30 Sept
6. OAG6: Review the information technology systems that support the election process to ensure that they remain fit for purpose for both electorate and National Office functions	Chief Electoral Advisor CIO	Changes to processes and technology implemented as part of the Post Election workstream Certification & Accreditation of election delivery system	26 Sept 19 Dec
7. OAG7: Enhance risk identification processes and continue to apply programme and project management disciplines (including managing risks) throughout the election period	DCE, Strategy, Governance & Development	Risk identification processes are in progress, phase 1 identification, phase 2: management activities and escalation pathways design (see also #1 and #3 above) Governance discipline for delivery period	Phase 1 -30 June Phase 2- Nov

Electoral Commission
OAG/PwC Management Responses

Status of progress made to 20 May 2025 – All High Priority Recommendations

PwC Recommendations	Owner	Management Responses	Due Date
8. PwC1: Complete good practice process mapping and documentation (as per OAG3)	Director Voting Services Director, Enrolment DCE, SGD	See OAG3	See OAG3
9: PwC2: Set enterprise and operational risk management expectations, tools, and governance. Consider alignment with appropriate risk standards such as ISO31000	DCE, Strategy, Governance & Development	Risk framework and Policy approved by the board in April and published on the intranet	Complete
10. PwC3: Set risk tolerance for key risks to process set and define key controls that must operate	DCE, Strategy, Governance & Development	Risk, risk tolerance and controls work across the organisation is in process. Organisation wide risk register has been operationalised. Post election and enrolment related tolerances are scheduled to be set following October simulation	November 2025
11. PwC4: Monitor operation and completion of key controls and capture clear and robust evidence that controls have been completed.	Overarching - DCE, Strategy, Governance & Development (Note also PwC Enrolment and Post Election Recommendations	Key control identification and an understanding of evidential requirements that controls are working is underway with a priority on post-election and enrolment.	30 June post- election 30 July enrolment
12. PwC5: Build proactive assurance processes to validate efficacy of controls and compliance	DCE, Strategy, Governance & Development	Risk and assurance resourcing in place. Assessment of risk and prioritisation of where proactive assurance processes add value progressing with workstreams and to be included in workstream management plans (WMPs) Audit Universe and assurance mapping with Assurance Plan to be drafted to identify priority 3rd line. Control sampling during delivery period options are to be developed and agreed	14 July WMPs due 30 June 14 July 30 Nov
13. PwC6 EE1: The Transactions Status Report (TSR) is a key control for Enrolment Quality and requires improvement	Director Enrolment	Completed: process mapping and review of key controls, and commitment to timely TSR completion. Monitoring tools have been improved with variance reporting. New quality assurance sampling introduced. In progress system changes to increase efficiency of TSR by improving criteria for where TSR required. collect explanation at decision points, prevent self-review, and the introduction of skill-based routing.	Many completed. System changes due 30 September 2025.

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OAG/PwC Management Responses

Status of progress made to 20 May 2025 – All High Priority Recommendations

PwC Recommendations	Owner	Management Responses	Due Date
14. PwC7 EE1: Enhance quality assurance and oversight controls of enrolment by a) Review roll cleanses scope and b) investigate based on further risks what potential preventive or detective controls can be put in place to strengthen the control environment	Director Enrolment	Completed: piloting of 11 new roll cleanses (quality assurance processes), new dashboard monitoring of efficacy of controls, introduction of new sampling and quality assurance process. In train: making improvements to TSR scope so lower risk transactions can be deprioritised if needed, address related roll cleanses	TSR 30 Sept Address roll cleanses 30 June
15. Pw8 EE2: Monitor operation and completion of enrolment key controls. For enrolment, build proactive assurance processes to validate compliance.	Director Enrolment	Completed: dashboard review, additional variance dashboarding to see planned vs actuals, Roll cleansing monitoring dashboard which identified and tracks anomalies, checks and corrections. In train: Quality assurance plan, monitoring quality dashboards to show quality variances to expected standard, and address roll cleanses monitoring.	Address roll cleanses 30 June QA plan 30 June Quality dashboards Dec 2025
16. PwC EE3: 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.	Director Enrolment	Options are being considered to de-emphasise processes for non-mandatory data changes. Legislation changes that will change election and data requirements are now expected although timeframes are not known	1 Sept July
17. PwC ER Overview 1: Introduce 'preventative and early detect controls' to: Monitor system records to confirm no one has accessed or changed restricted data outside of expected processes and that access remains restricted to only those who have an appropriate need through proactive review.	Director Voting Services	System changes planned incorporate audit logging/trail improvements Election Management System (EMS) Expanded plans considered for further audit logging/trailing inputs for both systems	30 May 3 June
18. PwC ER Overview 2: Address 'preventative and early detect' control gaps	Director Voting Services	Control gaps identified through lessons learned/risk and control analysis System enhancements considered (e.g. Special Vote lookup) Scenario simulations potentially will identify further gaps	30 June 26 Sept 1 Dec
19. PwC ER Overview 3: Introduce 'oversight, detect and mitigate' controls	Director Voting Services	System changes and control documentation updates will record relevant controls Scenario planning including options for Enrolment processes being completed as expected/unexpected to highlight controls effectiveness	30 June 26 Sept
20. PwC ER Overview 4: Address 'oversight, detect and mitigate impact' control gaps	Director Voting Services	Improved issue management, increased data entry warnings, and other system changes to respond to gaps identified Key controls operating effectiveness is included in process documentation	 30 May 30 June

Electoral Commission
OAG/PwC Management Responses
Status of progress made to 20 May 2025 – All High Priority Recommendations

PwC Recommendations	Owner	Management Responses	Due Date
21. PwC9 ER1: 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	Director Voting Services	Planning is well underway; risks and controls analysis essential to ensure that all gaps are identified is progressing. Scenario planning activity is planned to be included in the Operational Delivery Simulation test. Potential new dashboards covering post-election activities are being established	30 June 26 Sept 26 Sept
22. PwC10 ER2: Reduce complexity in the process where possible, including reducing the possible ways that things can go wrong, by "locking down" the results so quality assurance corrections can be monitored and managed.	Director Voting Services	Process complexity is being considered with system changes planned – see also changes noted in #20: ER Overview 4	30 May
23. PwC11 ER2: Reduce likelihood of failing to detect errors by reviewing processes at risk of data transposition errors	Director Voting Services	Considerations around audit logging and audit trails in both systems are being reviewed and discussed with Programme Board for approval to progress	3 June
24. PwC12 ER2: Make technology changes so that changes to results in Election Management System are able to be tracked and reconciled back to corrections or approvals	Director Voting Services	System changes include tracking of changes to results that can be reconciled back to corrections	30 May
25. PwC15 ER3: Define the key controls that must operate. Capture clear and robust evidence that controls have been completed. Build digital dashboards to show current control completion, and provide confidence to senior leaders that key steps have been performed as expected	Director Voting Services	Controls documentation is in progress. System changes incorporating new screens and task management planned Dashboard designs considered and reviewed Quality assurance design options include checks by regional teams and a targeted 'hit squad' for close electorates.	30 June 30 May 26 Sept 26 Sept
26. PwC16 ER4: Investigate simplifying the Official Count process. Investigate ways to improve accuracy of manual data entry. Investigate ways to reduce reliance on phoned in results	Director Voting Services	Options have been considered to simplify processes. System changes that seek to improve manual controls by introducing a system alert and monitoring. Some options have been discounted (split votes, scanning) as level of effort or system changes required will outweigh the benefits.	31 July

Appendix B OAG update for Web page

June 2025 progress update

Work continues to implement the recommendations made by the Auditor-General.

Auditor-General's recommendations	Progress update May 2025
Review all vote counting and quality assurance checks and controls to address gaps and vulnerabilities.	An audit of post-election and enrolment processes has been completed. The findings are being used to improve controls over post-election and enrolment processes.
Review and update standard operations manuals and instructions, to improve the clarity of information about quality control activities and why they are important and to clarify accountability and responsibility for carrying them out.	We have reviewed our operations manuals and developed a new format that is easier to understand. The manuals for the 2026 General Election will have improved access to key information and highlight controls and key steps.
Complete the end-to-end description of the election process and inter-dependencies of activities and identify controls that support the election process.	Enrolment and post-election critical controls and dependencies are being assessed, improved and documented.
Review the personnel requirements for elections, the process for recruiting and training election workers, and planning for contingencies (such as staff unavailability, system outages, and fatigue).	Improvements are being made to the online recruitment platform to make it simpler, faster, and more effective to recruit staff. Training material is being updated. Personnel requirements are being reviewed as plans are finalised for the 2026 General Election, including planning to cover contingencies and fatigue in key roles.
Review hardware requirements, to ensure that electorates have sufficient technology to complete tasks required of them.	Technology requirements have been reviewed for all election delivery roles. Procurement is underway for devices to support delivery.
Review the information technology systems that support the election process to ensure that they remain fit for purpose for both electorate and National Office functions.	Technology systems have been reviewed to ensure they will support delivery of the 2026 General Election. As well as regular maintenance, plans are in place for improvements to core systems including the Commission's financial management system, internal intranet, access to online training, and voting place app testing.
Enhance risk identification processes and continue to apply programme and project management disciplines (including managing risks) throughout the election period.	A new assurance framework was adopted in July 2024. An updated risk policy has been approved by the Board. Additional fixed term roles have been identified to enhance capability in this area.

Enrolment – the improvements we are making

The issue

Any errors that flow through from enrolment take significant time to resolve in post election - the aim is to get it right upfront.

Underlying problems identified by OAG and PwC (and our internal assessments).

- Heavy reliance on manual processes = human error/ speed/ inefficient and high cost
- Time to process (and the timing of when it happens) put pressure on official count
- Teams didn’t use the intel available to them to understand the impacts of delays
- Checks and controls in the system not as effective as possible at picking up errors - results in problems later

Improvements we are making in enrolment -GE26

Improve uptake and efficiency of online

Move more people to online

Built into comms planning for GE 2026. Currently, year to date average of 60.6% of transactions are digital.

Improve efficiency of online

Automate back end manual processes and workflows

Design is complete. New workflows have been designed to be more effective. Systems change due Q1 2026.

Improve accuracy / reduce error in enrolment processing

Prevent human errors

Changes to the enrolment system to flag where an error might occur

Completed documentation of all current controls.

Designed improvements in response to PwC recs.

New check screens in MIKE complete.

Detect any residual errors

Invest efficiency savings into QA checks to pick up anything that slipped through

Changed staffing approach designed to ensure skills focused on most complex transactions

Process enrolments faster

Surge capacity to complete processing as soon as possible

Prev aim -save time in post election

EMB-aim make sure change just prior to close shows up in E roll asap

Forecast model built for enrolment staffing needs based on timing calculations for each transaction. Ensures best possible match of resource to volume of enrolment changes.

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Improved integrity from the roll- to result

Time and error saved in voting place

Time and cost savings in post election (e.g. investigations)

Make space to undertake all checks properly in count

The improvements to our modelling are aimed to identify the impact of changes in enrolment all the way through to post election

OAG and PwC recommended longer term strategic change to enrolment

- Modernisation – particularly Automatic enrolment updates – is the efficiency / integrity game changer in the <u>enrolment</u> space.
- We have received funding through Budget to design the Automatic enrolment update scheme and develop a business case for future technology.
- This is longer term change but must commence now to address growing pressure on the election model.

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Item #	03.
Item:	ERSA audit trails and other functionality
To:	Programme Board
For:	Meeting of
Prepared by:	Adele [redacted] Principal Advisor Voting Services

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Recommendations

It is recommended that the Programme Board:

1. **Note** that PwC recommended that the Commission improve its mechanisms for capturing decisions, monitoring progress and ensuring only appropriate changes are made in systems.
2. **Note** that the Post-election Detailed Design Document identified that further analysis was required to understand audit trailing in the Electronic Roll Scrutiny Application (ERSA), which has now been completed.
3. **Agree** that the enhancements and bug fixes described in the following table are made in ERSA to improve the system's auditability and visibility and fix some small bugs that will eliminate rework and reduce the potential for error. These add up to 29 points of Catalyst effort:

Function/Control	Purpose
Apparent Dual Votes Report – unfilter and add status	Increases visibility by ensuring a full record of apparent dual votes identified is retained, including the status of the outcome of the investigation.
Nationwide Apparent Dual Vote Progress Report	Increases visibility by providing a summary of the status of all apparent dual votes cases across all electorates and the Centralised Processing Team (CPT).
Post-Writ Changes Report – unfilter and add status	Increases visibility by ensuring a full record of identified post-Writ changes is retained, including their status.
Post-Writ Changes Report – all electorates	Ensures completeness and enables efficiencies by providing the Centralised Processing Team (CPT) with a single Post-Writ Changes report covering all electorates.
Post-Writ Changes Report – Supplementary Upgrades	Ensures voter data is accurate by ensuring cases are added to the Post-Writ Changes report if an elector's enrolment status is upgraded from Party Only to fully qualified.
Final Dual Votes Report – Nationwide	Provides an automated national report, to reduce the amount of manual overhead to compile this information and risk of error.
Audit Log Dual Vote Cases	Logs the 'create' and 'update' actions on apparent dual votes cases to enable forensic investigation of changes via the back-end of ERSA
Export of SVD data to EMS	Fixes the automated transfer of SVD Disallowed data from ERSA to EMS, which populates disallowed figures in final results certificates to ensure timeliness and accuracy.
Status of Rolls when Fast Entered	Corrects an omission that leaves rolls marked in a 'not scanned' status, to ensure the process is correctly completed.
Add modified_datetime to additional tables.	Improves efficiency by adding timestamps to uploaded batches, so that the data platform can pick up changes instead of whole tables.
Add Vote vs. Page Reviewed	Fixes an intermittent issue where votes cannot be added to a roll page without first checking the 'Page Reviewed' checkbox, which will reduces risk that the vote is not marked (and staff confusion).
Label Alignment	Revert label printing parameters to match Avery 7162 labels to:

Function/Control	Purpose
	• Reduce the risk that important voter information is accidentally cut-off the qualification stickers • Potentially reduce wastage and increase the efficiency of this process
Page Review Alert	Create efficiencies by reducing rework required if a staff member tries to leave a page before saving changes to marked votes.

4. **Agree** that other development that would simplify current processes is considered out of scope for GE26 due to the significant Catalyst effort required and the limitations of ERSA. These are described in Section 20 (new functionality) and Appendix 2 (bug fixes that could reduce manual processing and provide efficiencies).
5. **Note** that although this descoped development would help address PwC's recommendation to reduce the complexity of post-election processes, the recommended development will still significantly reduce the Commission's overall risk profile for post-election.
6. **Note** that the timing of undertaking this ERSA work will need to be prioritised against other work in the EMS and ERSA backlogs, including:
   - Work required by other workstreams to improve financial management (Finance), SnapHire integrations (Temporary Election Delivery Workforce) and the voting place algorithm (Support for Election Delivery Workforce)
   - Remediations and bugs that will be identified through the HQ Test (and reported in the HQ Test Exit Report)
   - Work required to improve the controls and reporting on referendum results in the EMS referendum module.
7. **Note** that due to Catalyst's capacity the work outlined in recommendation 3 is unlikely to be completed in time for inclusion in the Operational Delivery Simulation in October.
8. **Note** that development completed to improve EMS controls is being tested during the HQ Test on 17 July and that no additional new audit-focused functionality is planned for EMS.

Background

9. The Programme Board has previously agreed to improvements being made to the Election Management System (EMS) and the Electronic Roll Scrutiny Application (ERSA) to derisk the 2026 General Election (GE26). These improvements specifically focused on:
   - Improving audit-related controls in EMS, including capturing changes made to results data and records of decisions made (agreed via the Post-election Project Brief in October 2024)
   - Streamlining the special vote qualification process in ERSA so that more special votes can be qualified at the electorate HQ rather than be sent to the Enrolment Processing Team and fixing two known bugs (agreed via the Post-election Detailed Design Document (DDD) on 6 March 2025).
10. The DDD noted that further analysis was still required to determine any additional development that should be undertaken in ERSA to bolster audit trails and capture decisions. It also noted that this would have to take into account:
    - The limited Catalyst capacity and time available to undertake significant development work prior to the delivery of GE26
    - That ERSA requires significant re-architecture, so it makes sense to only complete minimal work where benefits will clearly outweigh the cost of investing in a legacy system

- That Catalyst effort is also required to improve processes in other workstreams (e.g. Finance, SnapHire integrations, the voting place algorithm) as well as build new controls into EMS's referendum results module.

11. Since March further work has been completed to identify the key risks and their causes across all post-election processes. The below discussion identifies a number of changes that can be made in ERSA to improve the auditability, visibility and management of the apparent dual votes and post-Writ change processes in particular, taking into account competing priorities and the limitations of the current system.

Discussion

ERSA

12. In its report, PwC recommended that the Commission:
    - Introduce audit trail or other data records to capture key decisions made through ERSA, including for apparent dual votes and post-Writ changes, noting that these could be used to implement additional QA checks (such as confirming all dual and ineligible votes have been removed as instructed)
    - 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.
    - Reduce the complexity of the post-election process as far as possible, by reviewing existing steps for efficacy and value and removing or simplifying steps which are not fundamental to managing risks.
13. Ideally the Commission would undertake a high level of development to meet PwC's recommendations, as well as address the relatively long list of bugs identified by both National Office and the field during GE23 (noting that many of these contribute to increased efficiency).
14. However, only a targeted approach is being taken given the amount of Catalyst effort a larger package of work would require, readiness timeframes for GE26 and the fact that ERSA's front-end is nearing end-of-life.

In scope changes

15. The targeted, relatively light-touch package of work that is recommended has been prioritised based on risk in the first instance (to meet PwC recommendations as much as possible), and the potential to gain efficiencies and savings in the second. All recommended activity is seen as having benefits that outweigh the time and cost required to complete the work.
16. Appendix 1 provides the risk and controls gaps analysis underpinning these recommendations. This relates to the dual votes and post-Writ change processes and includes recommendations for improving how these two processes are managed. The recommendations highlighted in blue specifically relate to changes for ERSA, which are described further in the following table. Catalyst has estimated that the total effort to complete these stories is 21 points.

Function/Control	Purpose	Estimated size	Comment
Apparent Dual Votes Report –	• Ensures a full record of apparent dual votes identified is retained,	3 pt	• Addresses the current lack of visibility and history of resolved apparent dual votes, by not dropping cases off the

Function/Control	Purpose	Estimated size	Comment
unfilter and add status	including the status of the outcome of the investigation. • Includes batch type on the report to make it easier to locate a special vote		report once the votes are resolved (which results in a loss of information and causes confusion and uncertainty regarding whether the issue has been fully resolved). • Provides a record that can be used to QA that votes have been investigated as expected. Note: This will require careful definition as roll scanning has a significant impact on the amount of data that can appear in this report, which can end up being quickly resolved as they are upload or OMR errors.
Nationwide Apparent Dual Vote Progress Report	Summarises the status of all apparent dual votes cases across all electorates and the Centralised Processing Team (CPT)	8 pt	Will help NO monitor progress in completing dual votes investigations and enable it to easily identify the electorates that need assistance.
Post-Writ Changes Report – unfilter and add status	Ensures a full record of identified post-Writ changes is retained, including their status	3 pt	• Addresses the current lack of visibility and history of PWCs, by not dropping them off the report once the votes are processed. • Provides a record that can be used to QA that votes have been removed as expected and that their status has been adjusted in ERSA.
Post-Writ Changes Report – all electorates	Provides the CPT with a single Post-Writ Changes report for all electorates.	2 pt	Will reduce effort and error in CPT management of PWCs.
Post-Writ Changes Report – Supplementary Upgrades	Adds cases to the Post-Writ Changes report where an elector's enrolment status is upgraded from Party Only to fully qualified.	2 pt	Required due to the implementation of nationwide lookup (with date of birth) which enables users to qualify voters Party Vote Only. This function ensures that a status change to fully qualified can be identified and actioned appropriately.
Final Dual Votes Report – Nationwide	Automates the generation of a national report, reducing overhead and the risk of error through electorate reports being manually consolidated.	2 pt	Used by Legal, Regulation and Policy Team in their follow-up investigations
Audit Log Dual Vote Cases	Logs the 'create' and 'update' actions on apparent dual votes cases to enable forensic investigation in the back-end of ERSA in the event of error or insider threat.	1 pt	Enables changes to be monitored if required – noting that this development does not include a front-end interface that enables logs to be easily inspected. It only records changes in the database.

17. In addition to the above, it is also recommended that a further 8 points of effort is taken to fix bugs and make remediations identified during GE23 that will help address risks relating to the timely and accurate completion of post-election activities by:
    - removing current manual work arounds
    - making the process easier and more efficient.

Function/Control	Purpose	Estimated size	Rationale
Export SVD data to EMS	Fixes the automated transfer of SVD Disallowed data from ERSA to EMS, which populates disallowed figures in final results certificates.	2 pts	This currently requires a work around of manually transferring the data, creating a single point of failure risk and risk that data is transferred and signed off when it is not complete.
Status of Rolls when Fast Entered	Corrects an omission that leaves rolls where votes have had to be manually entered (due to being too physically damaged to scan) marked as 'not scanned' and therefore appearing incomplete, when they have been actioned as required.	1 pt	This will remove current manual work arounds and ensure manually-entered rolls are reporting correctly and that the completion of this activity can be easily obtained.
Add modified_datetime to additional tables.	Adds timestamps to uploaded batches, so that the data platform can pick up "deltas" instead of the whole tables.	1 pt	Requested by Data and Insights to improve Dashboard efficiency. Also useful forensically.
Add Vote vs. Page Reviewed	Fixes an intermittent issue where votes cannot be added to a roll page without first checking the 'Page Reviewed' checkbox, which should not be a pre-requisite.	1 pt	• Removes the risk that the page is ticked as 'Page Reviewed' and the vote is not marked. • Increases efficiency by reducing process confusion for NORST staff, removing an unrelated barrier to what they are doing.
Label Alignment	Revert label printing parameters to match Avery 7162 labels, after having previously been changed to fit EXP labels for one election. The differences mean that information which should appear on qualification labels and can be mis-aligned and sometimes cut off.	2 pts	• Reduces the risk that important voter information is accidentally cut-off the qualification stickers • Increases the efficiency of this process and potentially reduces wastage.
Page Review Alert	Notify a user if they try to leave the Roll Page screen for a 'Review' page without checking the 'Page Reviewed' checkbox.	1 pt	Will reduce rework caused by NOPT users making corrections but not 'signing off' the page.

18. All of the above work comes to an estimated total of 29 points of Catalyst effort. Catalyst resource is currently focused on enhancing special vote qualification functionality in ERSA and the Overseas Application through to September. If this further work is agreed to, it will not likely commence until mid-late September, which means that it will not be in place for the Operational Delivery Simulation.

Out of scope changes

19. The approach of balancing investment against readiness timeframes and ERSA's limitations means that items need to be descoped that could contribute to the Commission meeting PwC's recommendation to simplify complex processes.
20. All the functionality described in the following table would contribute to simplifying both dual vote and post-Writ change processes, but would also take significant time and effort. It is

recommended that these are not progressed for GE26 but they should be incorporated into requirements for ERSA's rebuild prior to GE29.

Function	Description	Comment
Dual Votes Investigations Management function	A user screen listing all of the votes associated with an apparent dual vote case and the status of each vote, with a link to where the vote status can be viewed and modified.	New functionality that would increase the visibility of investigations and make it easier to audit decisions made. Note: the changes recommended will still improve monitoring for completeness
Post Writ Changes Management function	User screen similar to DV Case Detail for post writ changes	New functionality that would increase the visibility of the votes removed. Note: the changes recommended will still improve the monitoring for completeness
Apparent Dual Votes Declaration view	Enable upload of SVDs for sharing between DV teams.	New functionality that would simplify the process for managing dual votes identified between more than one electorate.
Inclusion of the Dormant Roll	Enable Apparent Dual Votes investigators (and possibly SV data enterers) to see dormant electors, to reduce false identifications.	New functionality that would improve the completeness of apparent dual votes, removing potential single points of failure, as this process is currently done manually.
Unreadable Declarations	Enable HQ staff to flag declarations 'unreadable' so that they don't have to go to the Enrolment Team for qualification.	New functionality that would simplify the process for managing special vote qualification between HQs/CPT and the enrolment processing teams (EPT)
Resubmit SV for Qualification	Enables SVDs incorrectly recorded to be corrected and re-submitted rather than completely deleting and re-submitting them.	New related functionality that would improve traceability/ auditability of actions.
Soft Delete SVs	Ensures that deleted SVDs are only marked as deleted rather than having their full record deleted	
NORST Activity Report	Enables administrators to identify who modified a given page, and all of the other pages modified by that person – if a NORST user is found to have been doing something consistently wrong, so that all of their errors can be found and corrected.	A new report that would improve the auditability of actions, targeted on users.
Automated reconciliation of high-level scrutiny against the results	• Proposed for investigation in the original Post-election Project Brief. • Compare roll marks and special vote entries made in ERSA with the results.	New functionality that would take a high amount of effort, noting it becomes easier if/when scrutiny is integrated into EMS. Such a comparison can still be made, just not at the voting place level.

21. Further bugs and potential enhancements that have also been determined as out of scope are outlined in Appendix 2. These either have work arounds and/or are not deemed to be show-stoppers or having a role in directly addressing PwC's recommendations.

EMS

22. It is noted that, through the Post-election Workstream, four key enhancements have already been developed within EMS since GE23 to significantly improve audit trails and logging and raise the visibility of changes made to results. These are:
    - A 'Results History Report' which will show who has entered and changed results sets (though not what change was made)
    - Vote extraction function, to manage how votes are extracted
    - Locking function, to lock results once any identified issues have been resolved
    - An 'Issues Management Screen' which will identify all of the results issues that need to be considered by the Electorate Manager and provide a space for them to be resolved.
23. These enhancements are being tested through the upcoming HQ Test in July, noting that it is expected that bugs and remediations will be identified that will need to be prioritised out of this into the EMS backlog. Testing has already shown that remediations and potential further enhancements will be required to:
    - Increase the oversight of Overseas results sets
    - Increase the oversight of Māori electorate results sets from the perspective of Māori Electorate Managers
    - Address thresholds in the identification of duplicated sets of data
    - Provide for 'Questioned' and late special votes to be captured more visibly in results sets.

Next steps

24. Controls documentation similar to Appendix 1 has been completed for all post-election processes. This helps provide a greater picture of the framework for how post-election will be managed more effectively for GE26, as many of the recommended improvements, new controls and tools are similar across all post-election activities. This includes:
    - A system of checklists, supported by improved instructions and training, to ensure processes are completed according to legislation and set timeframes
    - Increased hours of employment alongside extended training, which will also include follow-up activities to ensure that the training has been effective and staff understanding of their role and processes can be confirmed
    - Clarified accountabilities
    - Increased emphasis on critical controls in instructions and training
    - The use of improved data and dashboards to monitor progress during the post-election period
25. The next steps are to ensure documentation is in place that details the day-to-day approach to managing the post-election period.

Appendices

Appendix 1 – Process risks and controls

Out of scope

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Appendix 1 – Process risks and controls

6 - Dual Votes Investigations								
Step. no	**Risk**	**Cause**	**Control**	**Control Type**	**Control Nature**	**Control criticality**	**Control Effectiveness**	**Improvement**
Completeness	DV investigation process is not completed.	Lack of time to resolve or close cases in ERSA.	NO checks Apparent DV (AD) Report regularly to understand number to be investigated. By the end of the process, the ADV Report must be empty.	Manual/Automated	Monitoring		Partially effective - currently requires manual download of each electorate's Apparent DV report, so is not 'live' information. Is also difficult to prove the process is complete if apparent dual votes remain in the report as they are merged/overwritten electors.	ERSA REPORT: Nationwide report developed showing number of Apparent Dual Votes per electorate, to understand progress (and provides data basis for monitoring dashboard) MONITORING: Completion of DV processes understood via dashboard. UNDERWAY (In Post-election Management paper): Hard deadlines - so know when investigations need to be completed/or draw a line in the sand so investigations are stopped and votes extracted at agreed deadline.
			Missing control - Physically extracted votes are currently not reconciled against the disallowed data to make sure the totals match					CHECKLISTS AND INSTRUCTIONS UPDATE • **DV Checklist** - Check that the number of DVs and removed match FINAL DV Report • **DV Checklist** - Check that all ADVs are resolved, or a justification is provided (e.g. for overwritten/merged electors)
		Volume of apparent dual votes to investigate is higher than expected.	No dual vote cases remain in the apparent dual votes report in ERSA.	Manual	Monitoring		Partially effective - does not provide a control that helps understand what has happened to a dual vote (e.g. resolved incorrectly as an OMR error, when it should have been fully investigated)	ERSA REPORT: • Changes to Apparent DV Report so that DV cases remain on the list, with their status. NB: Overwritten/merged electors will remain on the list as unresolved, which puts a control around the reason why the report is not fully completed. • NO team reviews all unresolved cases to understand the 'why' - e.g. overwritten/merged electors in particular.
		Priority is not given to Māori electorate DVs by General electorate managers	DVPL for Māori electorate responsible for completing process (clear ADV Report)	Manual			Partially effective - it canbe hard for Māori electorate DVPLs (and other staff) to get General EMs to complete this work.	INSTRUCTIONS/CHECKLISTS: Improve instructions in manual and make general EMs accountable for completing actions that are forwarded to them by the DVPL for the Māori electorate.
		Lack of knowledge around what to do (EMS and ERSA updates)	Training is completed for post-election roles.	Manual	Preventative		Partially effective - no evidence that training has been effective, or followed-up on if someone is not clear about their role.	UNDERWAY: • Additional training, including more eLearning/case studies to support more indepth knowledge, webinars to embed information and ask experts (e.g. Legal) for their view • More in-person support for struggling and/or close electorates, to ensure decision-making is appropriate • Ensure increased training/embedding of PE training through increased employment timeframes and the PE dress rehearsal • Ensure all critical roles participate in the Post-election dress rehearsal • RAs check outcome of dress rehearsal - understands if the information has landed • RTMs undertake follow-up training as required/identified.
			Position description outlines the person requirements for the role	Manual	Preventative		Partially effective - given the short-term nature of the work, it can be difficult to employ the right person to the role.	STAFFING: As above, looking at extending role employment period, providing more training and support
			Detailed process instructions are provided	Manual	Preventative		Partially effective - instructions can be difficult to understand (language used), lack clarity around roles, difficult to find.	UNDERWAY: Sysdoc instructions improvements project

6 - Dual Votes Investigations

		Staff member misses training (e.g. employed too late, not available for training)	Timeframes provided for recruitment and expectation that roles are required to be trained made clear.	Manual	Preventative		Partially effective - noting that it may be difficult to find a person with the appropriate availability and capability given the short-term nature of the role.	INSTRUCTIONS and CHECKLISTS: • RTM provides assurance that all roles are trained across the region • EMs ensure staff are involved in the post-training Dress Rehearsal
		Apparent dual votes continue to be detected late into the post-election period if other processes are running over time (enrolment closure, SV processing).	Post-election processes have agreed timeframes for completion, particularly as they relate to VS and Enrolment teams handing over processes	Manual	Preventative		Partially effective - timeframes provide an awareness that things are going off-track, but planning needs to be in-place to respond effectively.	UNDERWAY: • PE Management has a concept of "hard deadlines" for ensuring work is completed. Noting that best endeavours must be undertaken. • Scenario planning identifies 'triggers' where processes are not being completed to plan, so that back-up plans can be put in place (e.g. basing instructions on hard deadlines).
Validity	Dual votes are retained in the count.	ERSA does not identify apparent dual votes correctly	Current gap: Audit check that ERSA to capturing DVs correctly	Automated			Missing control	• Set-up a test during the Operational Delivery Simulation to check that the output is correct • Talk to IT/Catalyst re: best way to understand code effectiveness, does the code need to be tested?
		Votes are not removed as they are not put on the 'Extraction List'	Extraction list is created from the identified PWDs and Final Dual Votes Report.	Manual (using generated reports)	Preventative	Critical	Partially effective - No record is retained that is formally checked to ensure it only contains votes that need to be removed.	UPDATE INSTRUCTIONS: Improve 'Extraction List' instructions to make it clear what information makes this up, and ensures that this information is retained by the doer. CHECKLISTS: **DV and PWC Oversight Checklist** - PEM checks that the Extraction List is complete, based on the FINAL DV Report and PWC Report
		Votes are not physically removed as the team runs out of time.	Current gap: Extraction List is not checked to ensure extraction has been completed.				Missing control	CHECKLISTS: • **DV and PWC Oversight Checklist** - PEM checks all votes on the Extraction List have been removed • **RA spot checks** that what has has been removed aligns with the FINAL DV Report and PWC Report
		Staff deliberately retains invalid votes in the count	Current gap.				Missing control	ERSA REPORT: Transaction logging on relevant data tables to capture details of changes, users making the changes and timestamps (noting that this is backend only, so forensic analysis is required if a potential issue is identified through other checking) CHECKLISTS: Accuracy is checked against the PWC Report
	Dual vote is removed from the count, but data not entered into ERSA	Run out of time to complete data update in ERSA (HQs and CPT)	Monitoring and quality control gaps				Missing control	MONITORING: Completion of DV processes understood via dashboard. CHECKLISTS: • - **DV and PWC Oversight Checklist** - PEM (HQ and CPT) checks that ERSA has been updated, as per the final Extraction List - **RA spot checks** that ERSA has been updated as expected
		Lack of understanding of process	PEM and Process Leaders - competencies of role are documented and the roles are recruited in time to attend training.	Manual	Preventative		Partially effective - ensure EMs understand the competencies fully and hire a person to the role who does not have multiple other responsibilities. Also need to ensure roles have fully understood both the processes and the associated 'why' as part of their training.	STAFFING: Ensuring roles are hired for longer, are focused fully on post-election activities and participate in the post-election dress rehearsal, which seeks to both embed training and confirm that the roles understand what they need to do.
			A dress rehearsal is completed after the training to test understanding.	Manual	Detective		Partially effective - Full analysis on the DR outputs is not completed to feel confident that training has landed.	INSTRUCTIONS: Part of RA role to ensure that DR output is checked for accuracy, etc, to understand if a person is ready for post-election

6 - Dual Votes Investigations								
	Dual vote is removed from the count, but data not changed in EMS	Run out of time to complete data update in EMS (HQs and CPT)	Current gap: EMS is not checked to ensure extraction changes are made (and are correct).				Missing control	CHECKLISTS: • **DV and PWC Oversight Checklist** - PEM (HQ and CPT) checks that EMS has been updated, as per the final Extraction List • **RA spot checks** that EMS has been updated as expected
	Valid votes are not removed from the count.	ERSA does not identify apparent dual votes correctly	See above					
		Votes are incorrectly removed during the extraction process	Gap in checking	Manual			New controls needed	PE MANAGEMENT: • DVPL **DV and PWC Checklist** - double checks the right ballot papers have been extracted • RA: **DV and PWC Checklist -** Spot check that what has has been removed aligns with the FINAL DV Report and PWC Report
	Votes (invalid/valid) are incorrectly removed	Lack of understanding of process	PEM and Process Leaders - competencies of role are documented and the roles are recruited in time to attend training.	Manual	Preventative		Partially effective - ensure EMs understand the competencies fully and hire a person to the role who does not have multiple other responsibilities. Also need to ensure roles have fully understood both the processes and the associated 'why' as part of their training.	STAFFING: - Ensuring roles are hired for longer, are focused fully on post-election activities and participate in the post-election dress rehearsal, which seeks to both embed training and confirm that the roles understand what they need to do.
			A dress rehearsal is completed after the training to test understanding.	Manual	Detective		Partially effective - Full analysis on the DR outputs is not completed to feel confident that training has landed.	INSTRUCTIONS: Part of RA role to ensure that DR output is checked for accuracy, etc, to understand if a person is ready for post-election
		Process is not completed correctly	Note is made in ERSA when a DV is removed	Manual	Detective		Partially effective - no check is run that this step is completed	PE MANAGEMENT: • DVPL **Dual Vote Checklist** includes check that this step has been completed. • PEM **Post-election Checklist** includes check that all steps have been completed by checking Notes Report has entries • Regional Advisors **Post-election checklist** spot checks that this has been done by using Notes Report and identifying entries.
		Staff deliberately remove a valid vote from the count	Controls gap				New control needed	ERSA REPORT: Transaction logging on relevant data tables to capture details of changes, users making the changes and timestamps (noting that this is backend only, so forensic analysis is required if a potential issue is identified through other checking)
Accuracy (see above in OC)	Results are incorrect - votes are not removed	Run out of time to complete data update in EMS (HQs and CPT)	See lines 94 and 95 in the Official count section.					
	Results are incorrect - the wrong votes are removed	Incorrect adjustments made in EMS due to lack of understanding/training	Gap in checking	Manual			New controls needed	INSTRUCTIONS UPDATE: DVPL - Instructions to double-check extractions made PE MANAGEMENT: DVPL - Instructions to double-check extractions made

7 - Post-Writ Changes								
Step. no	**Risk**	**Cause**	**Control**	**Control Type**	**Control Nature**	**Control criticality**	**Control Effectiveness**	**Improvement**

7 - Post-Writ Changes								
Accuracy	PWCs are incorrectly removed from the count and put into the PVO count.	A vote's PWC status is overturned if an enrolment processing change occurs.	Control gap. This information is currently hard to pick-up				New control is required	ERSA REPORT: Functionality to ensure a status change to fully qualified can be identified and actioned appropriately. This is required due to the implementation of nationwide lookup (with date of birth) which will enable electorate HQ users to qualify voters Party Vote Only. Note: This shouldn't occur if the roll closes before Post-election, as planned. However, it comes critical if the roll is not closed prior to the start of SV qualification. This is a fix to a potential risk
Completeness	All PWCs are not resolved	HQs lack time to resolve or close cases in ERSA.	No PWC cases remain in the Post-Writ Change report in ERSA.	Manual	Monitoring		Partially effective -	ERSA REPORT: Changes to PWC Report so that identified PWCs remain on the list, with their status. The control then becomes having a checklist that outlines that each vote is resolved. This is then used to do a quality check that the right votes have been removed (particularly PWDs).
			Missing control - Physically extracted votes are currently not reconciled to a definitive report to ensure the totals match	Manual				See above ERSA changes to PWC Report. CHECKLISTS AND INSTRUCTIONS UPDATE • **PWC Checklist** - Check that the number of PWDs removed match resolved PWDs in PWC Report • **PWC Checklist** - Check that all PWCs are resolved, or a justification is provided (e.g. for overwritten/merged electors)
		Overseas runs out of time to remove all PWCs.	All PWCs identified in the PWC Report are resolved	Manual	Detective		Partially effective - the report is currently not fit-for-purpose for the Overseas team as it is not clear which PWCs are located with their team.	ERSA REPORT: Nationwide report so that Overseas can filter on it for the PWCs that impact them. INSTRUCTIONS/PROCESS TIMING: PWCs resolved and removed within first week, as the report will be complete from the point that the electoral roll is closed (prevents iterations).
		Māori electorate PWCs are not removed	All PWCs identified in the PWC Report are resolved	Manual			Partially effective - the report can currently only be seen by the Māori electorate DVPL, leaving it for them to manage across the General electorates that need to remove the information	INSTRUCTIONS / ACCOUNTABILITIES UPDATE: - Improve instructions in manual and make general EMs accountable for completing actions that are forwarded to them by the DVPL for the Māori electorate.
			Instructions and training on process for Māori electorates	Manual			Ineffective - this information is missing from the manual	

Item #	25.07-06
Item:	Risk & Assurance plan update
To:	Electoral Commission
For:	Board meeting 17 July 2025
Prepared by:	Kristin Leslie, Manager Strategy, Risk & Assurance Leigh Deuchars, DCE Strategy, Governance & Development

Recommendations

It is recommended that the Board:

1. **note** the outline of the Risk and Assurance work required for GE26 discussed with ELT on 24 June (**Appendix A**)
2. **note** the upcoming Risk and Assurance topics for ELT discussion, which contributes to lifting risk and assurance governance and will form advice to the Board, both in routine updates and targeted escalations, as required
3. **note** that the next scheduled Commission risk update to the Board will be in August.

Purpose

1. This paper outlines the programme of risk and assurance work planned for the 2026 General Election, and the upcoming risk and assurance discussions with ELT planned for the coming months.

Background

Risk Management approach history

2. The need for risk management capability in the Commission was first flagged in the 2021 PwC Capability Review and led to the creation of the Strategy Risk and Assurance (SRA) team in 2023.

3. The initial resourcing of the risk and assurance function anticipated a ‘light touch’, continuous improvement approach to building a risk and assurance function. The allocated resource was 0.5FTE of the Manager SRA’s role. The chosen model did not envision either a ground-up reset of the Commission’s risk and assurance practice, or providing targeted support and investigation. Risk management was assumed to be adequately understood, managed, and devolved to management.

4. The 2023 General Election errors and subsequent reports, including the OAG report and the PwC report on the results process and enrolment, have highlighted the Commission’s need for more extensive improvements in risk management on a very different timeframe, and the need to build a more comprehensive base of risk understanding at Strategic, Enterprise, Programme and Operational level.

5. The election errors mean the Commission is now subject to greater scrutiny and increased levels of public interest in the integrity of our processes as we build our enterprise risk management practices.

Discussion

The landscape in which we need to improve risk management is pressured and complex

6. The areas of activity, the accountabilities for risk management, and the capability and tools required are complex, inter-related, and dispersed across the Commission. There is demand across the Commission for guidance to support the development of coherent and well-integrated risk management practices into existing processes. SRA is working alongside teams to build effective tools and practices that will work in our context.

7. The areas of improvement raised in the reviews and the activity to address them are outlined below.

Challenges related to	Where work is being done
Enterprise risk management (cohesive organisational risk)	Strategy Risk and Assurance (SRA)
Field risk management – expectations for different roles, tools, guidance, escalation channels and governance	Voting Services through relevant workstreams, with some support from SRA
Controls in other key operational areas	Workstreams / business units
Escalation of risk for management	Programme and SRA, creating expectations for workstreams and business units
Governance – structures and visibility, decision making, and accountability	DCE Strategy, Governance and Development and CEO
Understanding of and right tools to support risk management	SRA, supporting business, workstreams, leaders.

To have Enterprise risk and assurance management functioning at an adequate level by GE26 requires work across all functions and workstreams

8. The following proposed work plan items were discussed with ELT on 24 June and will be discussed in more detail in a series of workshops over the coming months:

- senior risk owner – roles and responsibilities
- assurance reporting – previous reports and monitoring approach
- assurance landscape and discussion on assurance plan
- strategic risk review.

9. Future discussions include:

- risk identification cycle, management, and recording approach
- risk escalation and monitoring channels
- field risk management (with Voting Services).

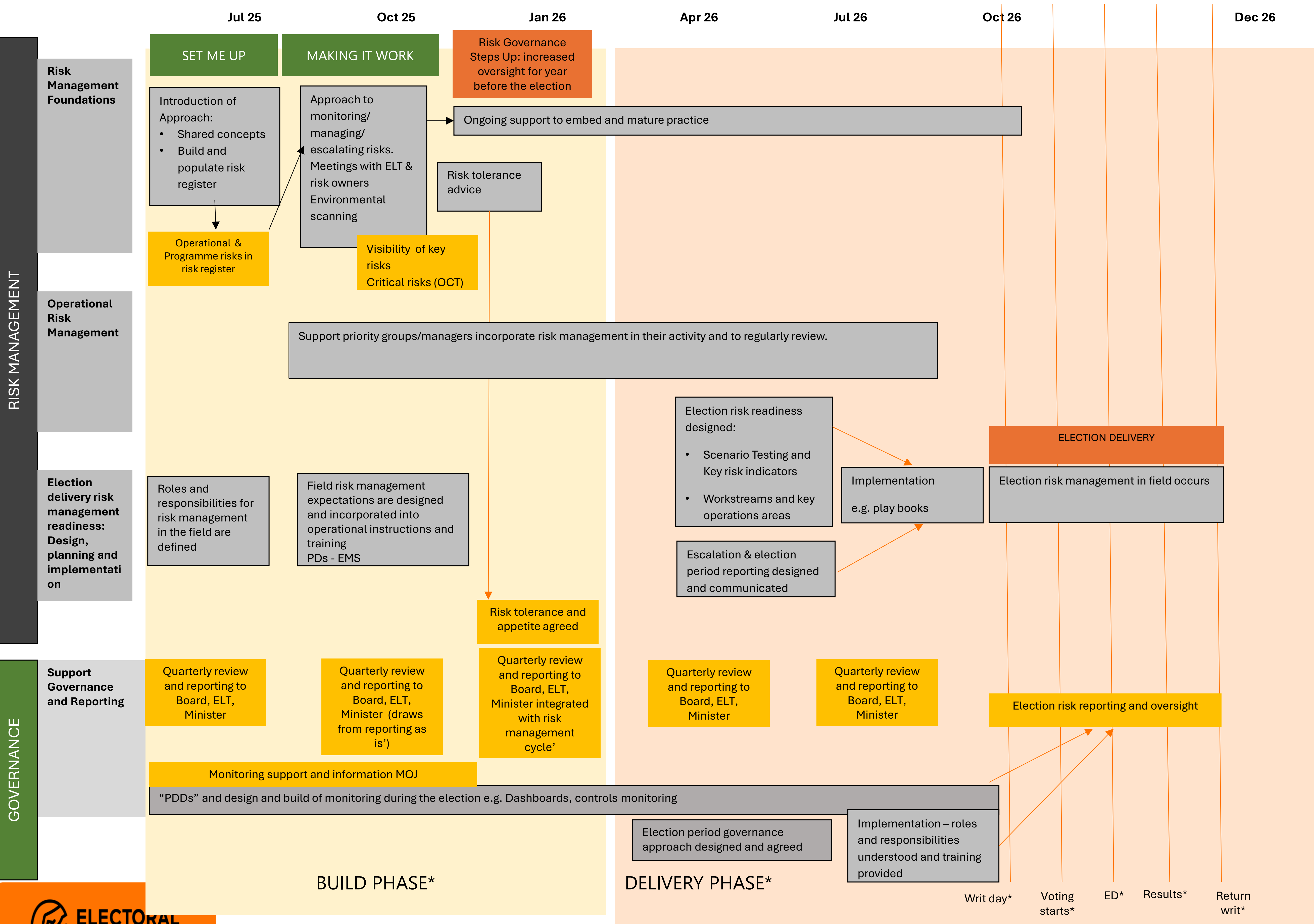
Next steps

10. SRA will meet with ELT regularly to progress risk reporting and escalation. This reporting will be escalated to the Board in line with existing practice.

11. SRA will continue working with priority teams to support development of their risk and assurance approach.

Appendices

A: Overview of risk and assurance activity



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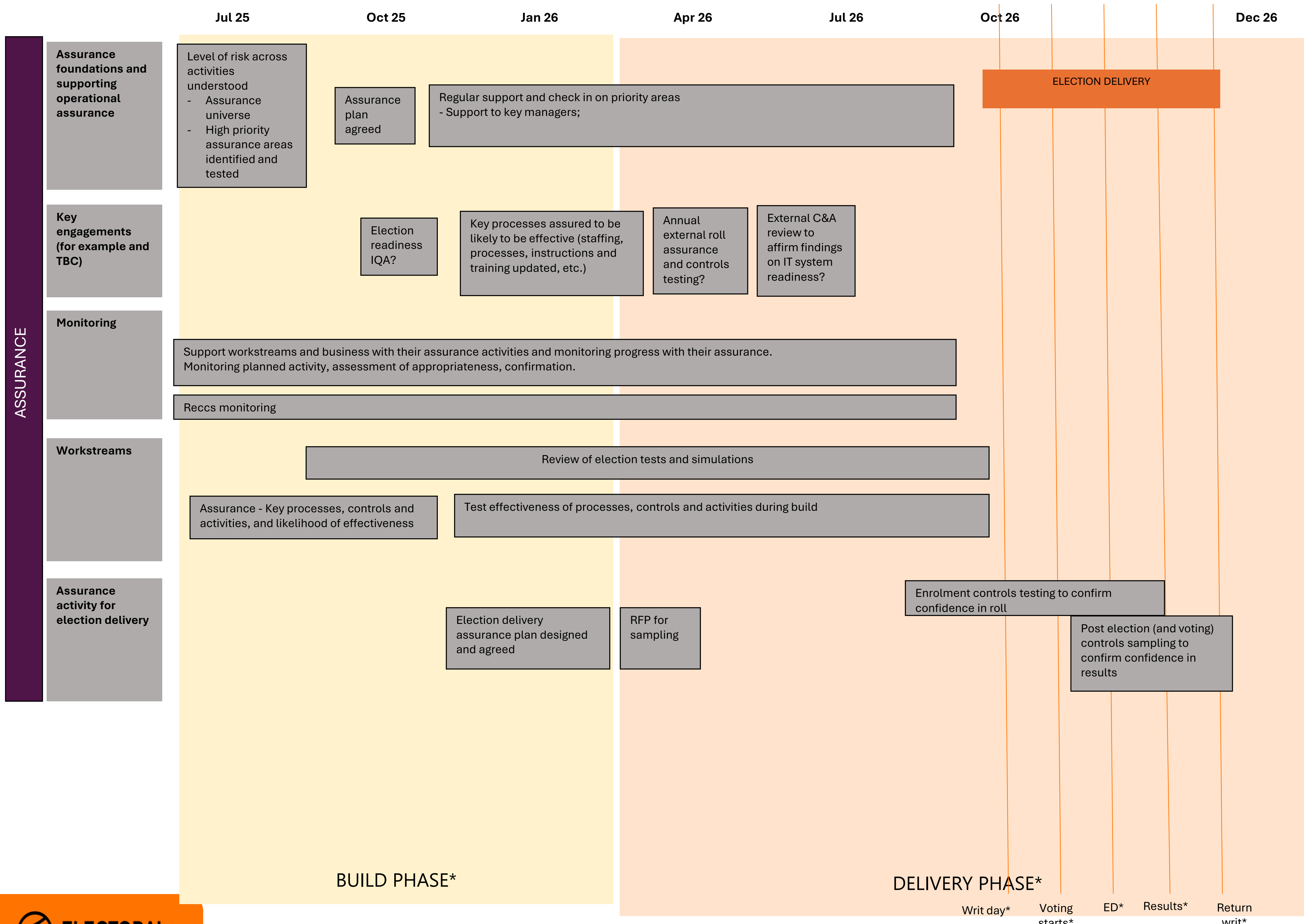
Jul 25
Oct 25
Jan 26
Apr 26
Jul 26
Oct 26
Dec 26
ASSURANCE
Assurance foundations and supporting operational assurance
Level of risk across activities understood
- Assurance universe
- High priority assurance areas identified and tested
Assurance plan agreed
Regular support and check in on priority areas
- Support to key managers;
ELECTION DELIVERY
Key engagements (for example and TBC)
Election readiness IQA?
Key processes assured to be likely to be effective (staffing, processes, instructions and training updated, etc.)
Annual external roll assurance and controls testing?
External C&A review to affirm findings on IT system readiness?
Monitoring
Support workstreams and business with their assurance activities and monitoring progress with their assurance.
Monitoring planned activity, assessment of appropriateness, confirmation.
Reccs monitoring
Workstreams
Review of election tests and simulations
Assurance - Key processes, controls and activities, and likelihood of effectiveness
Test effectiveness of processes, controls and activities during build
Assurance activity for election delivery
Enrolment controls testing to confirm confidence in roll
Post election (and voting) controls sampling to confirm confidence in results
Election delivery assurance plan designed and agreed
RFP for sampling
BUILD PHASE*
DELIVERY PHASE*
Writ day*
Voting starts*
ED*
Results*
Return writ*

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Item #	25.08-02
Item:	**Progress on controls improvements**
To:	Electoral Commission
For:	Board meeting 14 August 2025
Prepared by:	Kristin Leslie, Manager Strategy, Risk and Assurance

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Recommendations

It is recommended that the Board:

1. **note** the progress made to date, and the context that is impacting the pace of progress, on addressing the Office of the Auditor-General (OAG) and PricewaterhouseCoopers (PwC) report recommendations.

Purpose

1. This paper provides an update to the Board on activities and progress addressing OAG and PwC report recommendations up to 31 July 2025 (see **Appendix A**).

Background

2. The OAG report following the 2023 General Election (GE2023) and the subsequent PwC review identified a number of systemic issues facing the election that required a strategic, long-term response.
3. As per the report tabled at the 18 June 2025 Board meeting, most recommendations require work to be completed over a period of time and relate to election delivery. Therefore, phased action plans have been developed to address the recommendations.
4. All recommendations have been incorporated into the General Election 2026 programme workstreams. Each workstream has deliverables that have been mapped to the recommendations they will address.

Discussion

Issues impacting progress on recommendations

5. There have been several contextual challenges that have led to operational reprioritisation or have meant the Commission has had to pace its progress. These include:
    - funding confirmation
    - by-election prioritisation
    - development / redevelopment of detailed planning and scheduling for preparing and completing readiness testing

- completion of key controls and process efficacy reviews for post-election and enrolment.

6. In Budget 2025, the Government established an $18.715 million tagged contingency 'Integrity Improvements to Electoral Services' to uplift electoral system performance in response to the OAG's review of counting errors. Many of the recommendations are contingent on this funding being in place. This is progressing and, whilst some activities are proceeding within the Commission already pending the funding, this funding is required to implement improvements for the 2026 General Election that:
   a. address immediate integrity risks outlined in the OAG's report
   b. address delivery risks through changes to postal delivery timelines
   c. reduce pressure on timelines for key steps in the election processes.

7. A breakdown of what will be done with the tagged contingency is attached at **Appendix B.** This funding will enable progress on a number of the recommendations including, for example:
   - appropriate enrolment staffing to ensure quality assurance activities are completed on enrolments during election delivery
   - increased staffing across the Commission to support the uplift in risk management activities
   - extra devices to enable field staff to complete activities efficiently and effectively (device constraint having impacted GE2023.)

8. The Tāmaki Makaurau by-election has impacted on the capacity of resources and has resulted in the reprioritisation of key staff to focus on supporting the by-election work. Although this has impacted the progress of some of the recommendations work, it has also created an opportunity to test the effectiveness of some of the improvements that have been developed. For example, the post-election manual control improvements will be used during the Tāmaki Makaurau by-election.

9. The Commission is developing a new staged approach to readiness testing. A Programme Scheduler is currently being recruited. This work will confirm cut-off points for improvements, the flow of activities required, and provide clarity on what we can realistically achieve. This will help focus targeting and timing of improvements for implementation.

10. The key area for addressing recommendations includes the identification of key controls for enrolment and post-election. Due to staff illness, this work has not progressed as planned and the Commission is now investigating the best approach to progressing this work, which will allow the Commission to target key improvements needed.

Progress made against the recommendations

11. **Appendix A** includes a summary update on each recommendation and key next steps. This update has been provided by the action owners and has yet to be validated by the Risk and Assurance team.

12. Key specific updates and progress to note.
    - New manual and automated controls for vote counting and data entry were tested during the Headquarters (HQ) Test on 17 July. The manual controls will be further

tested during the Tāmaki Makaurau by-election. Following the by-election, these controls will be reviewed and subsequently embedded into operational processes. Key controls introduced and tested includes:

  - two staff confirming the accuracy of information being entered into the Election Management System (EMS)
  - system flagging and not allowing progress where information entered does not reconcile.

- Increased risk and assurance resource has now been recruited which will enable more accurate monitoring of the progress of recommendations. The risks for key teams have been identified and populated in the Enterprise Risk Register. The next stage is to support teams to identify their mitigations for high risks so that we have a better understanding of our controlled risk landscape.
- Extra functionality to the Electoral Roll Scrutiny Application (ERSA) to raise the visibility and auditability of dual votes and post-Writ change information that is managed in the system. This development will not commence until September at the earliest, so will not be able to be tested in an Operational Simulation in October.

Assessment of Progress

13. Overall, there is some positive progress towards addressing the recommendations and risks identified. Greater visibility of the planning pipeline and focus on key areas will increase the likelihood that effective interventions are put in place.

Next steps

14. The Risk and Assurance team will formalise the monitoring and validating process to ensure clear visibility and accountability in the progress to address the recommendations. We will continue to report on a quarterly basis on progress made and identify any concerns in the action plan delivery.

Appendices

A: Management updates and progress
B: Tagged contingency - Proposed Integrity Improvements

Appendix A – OAG/PwC Management Updates and Progress

Status of progress made to 31 July 2025 - All High Priority Recommendations

OAG Recommendations	Owner	Management Updates	Due Date
1. OAG1: Review all vote counting and quality assurance checks and controls to address gaps and vulnerabilities	Chief Electoral Advisor (workstream owner for post- election)	Work in enrolment and post-election documenting key risks, controls and assurance to address any gaps is progressing well. A risk and controls spreadsheet relating to post-election activities has been compiled identifying some gaps to be addressed. Further work on key controls in post-election was started, and planning is now underway to identify how to complete this. New manual and automated controls for vote counting and data entry were tested during the Headquarters (HQ) Test held on 17 July. The manual controls will be further tested during the Tāmaki Makaurau By-election. These will be reviewed further after the by-election and subsequently embedded into operational processes. Awaiting confirmation on tagged contingency funding to progress implementation of several gaps and vulnerabilities which have been identified, costed, and formed part of Budget 2025. Audit trail reporting in EMS and ERSA: The 16 July Programme Board endorsed the recommendation to add extra functionality to ERSA to raise the visibility and auditability of dual votes and post-Writ change information that is managed in the system. It was noted that this development will not commence until September, at the earliest, so will not be able to be tested in an Operational Simulation in October.	19 Dec 2025 6-17 Sep 2025 Dates TBC
2. OAG2: Review and update standard operations manuals and instructions to improve the clarity of information about quality control activities and why they are important and to clarify accountability and responsibility for carrying them out	DCE Operations (workstream owner for support for election delivery workforce) + relevant workstream owners for their quality control activities	Dependency on completion of OAG3 which is delayed. Sysdoc work is progressing as planned with formatting of operational manuals being restructured for easier comprehension. The instructions development phase is now well underway and on track, with 30% of the 1550 pages restructured. Quality controls are still to be finalised and will be included in the instructions, manuals and training materials once agreed. An additional FTE will be recruited for to maintain Sysdoc's work once tagged contingency funding is confirmed The review and updating of process documents and operational manuals will continue up until the end of calendar year 2025 as quality control activities continue to be agreed, and potential legislative change may need to be incorporated. Documents ideally need to be ready for onboarding of the Electorate Managers commencing in February 2026.	Initial draft manuals 1 Oct 205 Final field operation manuals update TBC
3. OAG3: Complete the end-to-end description of the election process and inter-dependencies of activities, and identify controls that support the election process	Director Voting Services Director, Enrolment DCE, Strategy, Governance & Development	Further work on key controls in post-election was started, and planning is now underway to identify how to complete this. It is likely a consultancy will be required. Many controls improvements are being progressed in the Post-election and Enrolment workstreams with various completion dates. Further dependency on reviews per OAG1 above to confirm full coverage.	See PWC recs 17- 26 below for timing of agreed improvements

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4. OAG4: Review the personnel requirements for elections, the process for recruiting and training election workers and planning for contingencies (such as staff unavailability, system outages and fatigue)	Manager, People & Culture Director Voting Services Director, Enrolment	Recruitment plan for GE26 includes recruiting timeframes that will support timely service delivery and the approach to contingency staffing. Recruitment of additional staff to develop training content is underway. Improving our recruitment system (SnapHire) is progressing, although the final completion date will be later than first planned but won't affect our ability to recruit election staff. An additional 64 staff have been budgeted for to improve fatigue management in the election period. We are awaiting confirmation of tagged contingency funding for this to be confirmed.	31 Aug 2025 30 Nov 2025
5. OAG5: Review hardware requirements to ensure that electorates have sufficient technology to complete tasks required of them	Director Voting Services CIO, Manager Procurement	An additional $1m for extra devices has been earmarked out of the tagged contingency funding and we are awaiting confirmation of the drawdown. Needs assessment led to ROI completion and RFP with flexibility requirements issued on 2 May. Selection of preferred supplier.	30 Sept 2025
6. OAG6: Review the information technology systems that support the election process to ensure that they remain fit for purpose for both electorate and National Office functions	Chief Electoral Advisor CIO	Changes to processes and technology are progressing, including for the enrolment system (MIKE), key systems used by the Voting Services field and National Office team and SnapHire. Completion dates are variable and may be impacted by the operationalisation of the by-election. All of these systems will go through the Certification & Accreditation process.	26 Sept 2025
7. OAG7: Enhance risk identification processes and continue to apply programme and project management disciplines (including managing risks) throughout the election period	DCE, Strategy, Governance & Development	The risks for key teams have been identified and populated in the Enterprise Risk Register. The next stage is to support teams to identify their mitigations for high risks so that we have a better understanding of our controlled risk landscape. (see also #1 and #3 above)	30 Nov 2025

PwC Recommendations	Owner	Management Updates	Due Date
8. PwC1: Complete good practice process mapping and documentation (as per OAG3)		This is a duplication and will be tracked under OAG recommendation 3.	Duplication
9: PwC2: Set enterprise and operational risk management expectations, tools, and governance. Consider alignment with appropriate risk standards such as ISO31000	DCE, Strategy, Governance & Development	Risk framework and Policy approved by the Board in April and published on the intranet	Complete
10. PwC3: Set risk tolerance for key risks to process set and define key controls that must operate	DCE, Strategy, Governance & Development	Risk, risk tolerance and controls work across the organisation is in process. Organisation wide risk register has been operationalised. Post-election and enrolment related tolerances are scheduled to be set following October simulation.	November 2025
11. PwC4: Monitor operation and completion of key controls and capture clear and robust evidence that controls have been completed	Overarching - DCE, Strategy, Governance & Development (Note also PwC Enrolment and Post Election Recommendations)	Key control identification and an understanding of evidential requirements that controls are working is underway with a priority on post-election and enrolment. Dependency on OAG3 progress.	Tbc
12. PwC5: Build proactive assurance processes to validate efficacy of controls and compliance	DCE, Strategy, Governance & Development	Assurance Plan has been drafted and will be tabled at the August Board meeting for feedback.	September 2025
13. PwC6 EE1: The Transactions Status Report (TSR) is a key control for Enrolment Quality and requires improvement	Director Enrolment	Completed: process mapping and review of key controls, and commitment to timely TSR completion. Monitoring tools have been improved with variance reporting. New quality assurance sampling introduced. In progress system changes to increase efficiency of TSR by improving criteria for where TSR is required, collect explanation at decision points, prevent self-review, and the introduction of skill-based routing.	TBC - System changes were due 30 September 2025, awaiting revised delivery date following pause of Catalyst development due to by-election.

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14. PwC7 EE1: Enhance quality assurance and oversight controls of enrolment by a) review roll cleanses scope and b) investigate based on further risks what potential preventive or detective controls can be put in place to strengthen the control environment	Director Enrolment	Completed review of quality assurance checks and new dashboard monitoring transactions. Introduction of new sampling and quality assurance process. Overview QA dashboard to be included in Data Integrity Workstream. Gap analysis of roll cleanses has started. 7 of 23 have been completed. Progress has been delayed due to BA resource and is due to be completed in September. This will have flow-on delay on confirming requirements for QA dashboards and operationalising of roll cleanses by Catalyst.	TSR 30 Sept
15. Pw8 EE2: Monitor operation and completion of enrolment key controls. For enrolment, build proactive assurance processes to validate compliance	Director Enrolment	Completed dashboard review, additional variance dashboarding to see planned vs actuals, Person roll cleansing monitoring dashboard which identified and tracks anomalies, checks and corrections. Developing quality assurance plan, monitoring quality dashboards to show quality variances to expected standard, and address roll cleanses monitoring.	Quality dashboards Dec 2025
16. PwC EE3: 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	Director Enrolment	Legislation changes that will change election and data requirements such as titles and occupation are now expected, although timeframes are not yet confirmed.	30 Oct
17. PwC ER Overview 1: Introduce 'preventative and early detect' controls to monitor system records to confirm no one has accessed or changed restricted data outside of expected processes and that access remains restricted to only those who have an appropriate need through proactive review	Director Voting Services	System changes have been made to incorporate audit logging / trail improvements in the Electoral Management System (EMS). This was tested in the HQ Test held on 17 July. The Test Exit Report will be considered by the Programme Board on 14 August, which will include recommendations to fix identified bugs and make a limited number of remediations. A paper recommending the development of further audit logging / trailing activities was considered by the Programme Board on 16 July. It was agreed that these activities will be considered alongside other development requirements for prioritisation.	Programme Board prioritistion activity TBD
18. PwC ER Overview 2: Address 'preventative and early detect' control gaps	Director Voting Services	Control gaps identified through lessons learned / risk and control analysis. A spreadsheet of risk and controls has been compiled. Some system enhancements to reduce the complexity of post-election were agreed as part of the detailed design document agreed in March 2025, e.g. special vote lookup built into the Overseas Application.	26 Sept
19. PwC ER Overview 3: Introduce 'oversight, detect and mitigate' controls	Director Voting Services	System changes and control documentation updates will record relevant controls. - Monitoring completion of activities and controls - Monitoring accuracy and appropriateness of activities and controls	26 Sept
20. PwC ER Overview 4: Address 'oversight, detect and mitigate impact' control gaps	Director Voting Services	Development to improve issue management, increased data entry warnings, and other system changes to respond to gaps identified has been completed and tested through the HQ Test. A Test Exit Report will recommend additional development is undertaken to fix a small number of identified bugs and make some functional remediations. Key controls operating effectiveness will be included in process documentation (see OAG 2 above) and an Operations Group focused Risk and Assurance Implementation Plan.	14 Aug 30 October

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21. PwC9 ER1: 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	Director Voting Services	Planning is well underway; risks and controls analysis essential to ensure that all gaps are identified has been undertaken and captured in a spreadsheet that will form the basis of the post-election assurance plan. Scenario planning activity is planned to be included in the Operational Delivery Simulation test (noting timing and scope is currently under discussion). Potential new dashboards covering post-election activities are being established.	26 Sept Sims timing now TBC
22. PwC10 ER2: Reduce complexity in the process where possible, including reducing the possible ways that things can go wrong, by "locking down" the results so quality assurance corrections can be monitored and managed	Director Voting Services	Process complexity is being considered with system changes planned – see also changes noted in #20: ER Overview 4. Functionality has been built in EMS to lock down results and provide audit trails where decisions have been made to change results data. This functionality was tested in the HQ Test on 17 July, with bugs and remediations captured in the Test Exit Report for the Programme Board's consideration on 14 August.	14 Aug
23. PwC11 ER2: Reduce likelihood of failing to detect errors by reviewing processes at risk of data transposition errors	Director Voting Services	As noted above, a paper recommending the development of further audit logging / trailing activities was considered by the Programme Board on 16 July. It was agreed that these activities will be considered alongside other development requirements for prioritisation.	Tbc
24. PwC12 ER2: Make technology changes so that changes to results in Election Management System are able to be tracked and reconciled back to corrections or approvals	Director Voting Services	Functionality has been built in EMS that enable changes made to results to be reconciled back to the decisions made. This functionality was tested in the HQ Test on 17 July, with bugs and remediations captured in the Test Exit Report for the Programme Board's consideration on 14 August.	14 Aug TBC
25. PwC15 ER3: Define the key controls that must operate. Capture clear and robust evidence that controls have been completed. Build digital dashboards to show current control completion, and provide confidence to senior leaders that key steps have been performed as expected	Director Voting Services	Documentation outlining the key controls that must operate is in progress. OAG 3 dependency – scoping how to progress the key controls analysis to be completed by end of 2025. Functionality has been built in EMS to enable Electorate Managers to more easily identify and manage issues with their results. This functionality was tested in the HQ Test on 17 July, with bugs and remediations captured in the Test Exit Report for the Programme Board's consideration on 14 August. Quality assurance design options include checks by regional teams and a targeted 'hit squad' for close electorates. This will be outlined in a report on Post-election Staffing for the Programme Board's consideration on 28 August.	Dec 26 Sept 28 Aug Implementation TBC
26. PwC16 ER4: Investigate simplifying the Official Count process. Investigate ways to improve accuracy of manual data entry. Investigate ways to reduce reliance on phoned-in results	Director Voting Services	Options have been considered to simplify processes. System changes that seek to improve manual controls by introducing a system alert and monitoring. Some options have been discounted (split votes, scanning) as level of effort or system changes required will outweigh the benefits. New manual controls for the count of preliminary and official votes were tested during the HQ Test on 17 July. These are being trialled during the Tāmaki Makaurau By-election	Sept