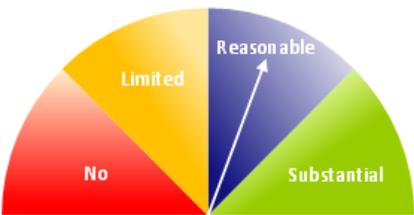


Audit Objective

To provide assurance that all election expenditure incurred is valid and costs for non-district elections are appropriately calculated and claimed.

Assurance Opinion		Number of Actions		Risks Reviewed	Assessment
	<p>There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited</p>	Priority	Number	<p>Incorrect or fraudulent payments are made causing financial loss or reputational damage.</p>	<p>Low</p>
		Priority 1	0		
		Priority 2	1		
		Priority 3	2		
		Total	3		

Key Findings	
	There is no reconciliation undertaken between the Express election system and Efinancials after all the fees have been paid. We identified that a payment due to the Returning Officer in relation to the 2019 European Election was not paid.
	The Returning Officer did not update the 2017 Scale of Fees for the 2019 District Elections and therefore some disbursements (payments to Presiding Officers and Poll Clerks) reflected 2019 levels rather than those set out in the 2017 Scale of Fees. Although the setting of fees is a function of the Returning Officer, it is important that there is an up-to-date Scale of Fees in place. The Returning Officer could also consider publishing the Scale of Fees on the EDDC website in the interests of openness and transparency.
	Polling Station names on the Election System did not agree to the Supplier name on the eFinancials making reconciliation very difficult.
	A staff register is held at the elections and pay claims are completed when staff work at the elections. This ensures that only staff who undertake the work get paid.

Audit Scope
<p>We focussed on the controls in place around the setting of fees, claiming reimbursement for elections and any reconciliations that take place.</p> <p>We concentrated on the fees in relation to the following elections:</p> <ul style="list-style-type: none"> • EDDC District Council Election in May 2019 • European Election in May 2019 <p>We also undertook some research with our SWAP Partners to identify any best practice around setting their Scale of Fees - See Appendix 2</p>

Further Information
<p>It is important to note that the total amount paid out for the District Election in 2019 was below the maximum amount allowed under 'The Parliamentary Elections (Returning Officers' Charges) Order 2019'. We can also confirm that the amount claimed in respect of the 2019 European Election was also under the maximum recoverable amount.</p>

Appendix 1

Findings & Action Plan

Finding – Reconciliation	Action												
<p>We undertook a reconciliation between the May 2019 European Claim Form and the eFinancials system and discovered that 25% of the Fee for Local Returning Officers services was not paid to the Returning Officer.</p> <p>If a reconciliation between the claim form and the Efinancials system was undertaken, then this omission would have been identified.</p> <p>We also suggest a reconciliation should be undertaken between the Express Election system and Efinancials after each election is completed and all costs have been paid.</p>	<p>We will arrange a reconciliation of the sums due to the Returning Officer for the 2019 European Election and District Election and the Devon County Council Elections held in 2021.</p> <p>We will also ensure that reconciliations are undertaken between Express and eFinancials after every election is completed to ensure that fees paid are complete and accurate.</p> <table border="1" data-bbox="1144 598 2123 762"> <tr> <td data-bbox="1144 598 1397 655">Priority</td> <td data-bbox="1397 598 1648 655">2</td> <td data-bbox="1648 598 1890 655">SWAP Reference</td> <td data-bbox="1890 598 2123 655">46090</td> </tr> <tr> <td data-bbox="1144 655 1648 713">Responsible Officer</td> <td colspan="3" data-bbox="1648 655 2123 713">Returning Officer</td> </tr> <tr> <td data-bbox="1144 713 1648 762">Timescale</td> <td colspan="3" data-bbox="1648 713 2123 762">December 2021 and ongoing</td> </tr> </table>	Priority	2	SWAP Reference	46090	Responsible Officer	Returning Officer			Timescale	December 2021 and ongoing		
Priority	2	SWAP Reference	46090										
Responsible Officer	Returning Officer												
Timescale	December 2021 and ongoing												
Finding – Scale of Fees	Action												
<p>The Scale of Fees was not updated before the 2019 District May Elections and although the Returning Officer fees agreed to those paid, other fees did not agree.</p> <p>This was mainly due to moving from standard fees to hourly fees for many of the roles which reflected changing guidance and practice from the Cabinet Office and neighbouring Councils.</p> <p>Although not a legal requirement to publish the fees, in the interest of openness and transparency this would be recommended.</p> <p>Although there is significant variance in how the Scale of Fees are managed across the councils, we suggest that there are some areas which could be strengthened based on the benchmarking carried out. (See Appendix 2)</p>	<p>The Returning Officer will prepare a revised Scale of Fees for 2023 elections and will bring this to the appropriate committee for their approval. We will also publish the Scale of Fees on the website.</p> <table border="1" data-bbox="1144 1091 2123 1310"> <tr> <td data-bbox="1144 1091 1397 1174">Priority</td> <td data-bbox="1397 1091 1648 1174">3</td> <td data-bbox="1648 1091 1890 1174">SWAP Reference</td> <td data-bbox="1890 1091 2123 1174">46091</td> </tr> <tr> <td data-bbox="1144 1174 1648 1224">Responsible Officer</td> <td colspan="3" data-bbox="1648 1174 2123 1224">Returning Officer</td> </tr> <tr> <td data-bbox="1144 1224 1648 1310">Timescale</td> <td colspan="3" data-bbox="1648 1224 2123 1310">October 2022</td> </tr> </table>	Priority	3	SWAP Reference	46091	Responsible Officer	Returning Officer			Timescale	October 2022		
Priority	3	SWAP Reference	46091										
Responsible Officer	Returning Officer												
Timescale	October 2022												



Finding – Polling Station Names	Action												
<p>Many of the Polling Station names on the Express Election system do not match with the names on the eFinancial system. Therefore, any queries regarding invoices received or payments made could be harder to rectify.</p>	<p>The Electoral Services Manager will send a list of the Polling Stations to the Finance team and request that they update the Efinancials system so that the names agree.</p> <table border="1" data-bbox="1133 475 2119 620"> <tr> <td data-bbox="1133 475 1384 523">Priority</td> <td data-bbox="1384 475 1626 523">3</td> <td data-bbox="1626 475 1865 523">SWAP Reference</td> <td data-bbox="1865 475 2119 523">46092</td> </tr> <tr> <td data-bbox="1133 523 1626 571">Responsible Officer</td> <td colspan="3" data-bbox="1626 523 2119 571">Electoral Services Manager</td> </tr> <tr> <td data-bbox="1133 571 1626 620">Timescale</td> <td colspan="3" data-bbox="1626 571 2119 620">December 2021</td> </tr> </table>	Priority	3	SWAP Reference	46092	Responsible Officer	Electoral Services Manager			Timescale	December 2021		
Priority	3	SWAP Reference	46092										
Responsible Officer	Electoral Services Manager												
Timescale	December 2021												

Appendix 2

Election Fees – Comparison with other Councils

Introduction

We obtained Scale of Fees from the following Councils. Those which were non-SWAP partners were obtained from the relevant Councils websites:

Unitary (SWAP Partners)

- Herefordshire
- Dorset
- Wiltshire

Other Councils (non-partner)

- Northamptonshire Council
- Uttlesford District Council
- Devon County Council
- Wirral Borough Council

District (SWAP Partners)

- Sedgemoor

We did not receive any responses from the other District SWAP Partners.

Summary

- All Councils reviewed have fixed costs for the Presiding Officer and Poll Clerks but there was a variation in how much they were paid.
- The level of detail in the Scale of Fees reviewed differs considerably and the terminology varies for different roles making comparison more difficult.
- We observed that some Councils increase the fees paid on annual base in line with RPI.
- We were unable to identify any simple approaches for setting fees.

Fixed Costs

Role	EDDC	Minimum	Maximum	Note
Presiding Officer	£220	£210	£252	Some increase for combined elections
Poll Clerk	£130	£125	£160	Some increase for combined elections
Polling Station Inspector	£220	£220	£273.16	One Council has an hourly rate for this role

Hourly Costs

It was very difficult to do a true comparison between all the various roles due to the differences in role titles. However, they all generally split between the Postal Votes and Counting.

Postal Vote	EDDC	Minimum	Maximum
Postal Vote opener/scanner	£10	£10	£10
Postal Vote Supervisor	£15	£12	£25 (eve)

Other methods for Postal Vote fee calculation:

- Standard fee for every 50 postal voters.
- A payment per postal vote for small elections
- Different hourly rates for day or evening.

Other Roles in relation to Postal Votes included Postal Vote Manager and Postal Vote Reviewer.

Counting	EDDC	Minimum	Maximum
Count Assistant	£10	£10	£40 (first hour only)
Verification Assistant	£15	£15	£50 (first hour only)
Supervisor	£35	£20	£35

Some councils had different hourly rates for day/evening

Others had a different rate for first hour to subsequent hours

Other roles in relation to Counting include Head Counter and Senior Counter in addition to supervisor.

Training

Type	EDDC	Minimum	Maximum
Poll Clerk	£50	£10 (online)	£50
Presiding Officer	£50	£10 (Online)	£80 (for Parish with Unitary)

Other comments

Fees may be updated annually to be in-line with RPI. Details from one Unitary Council Fees paid to staff are on the website in detail and includes information on the fee, training, travel expenses that will be paid.