REPORT TO: TAYSIDE VALUATION JOINT BOARD – 25 JANUARY 2016

REPORT ON: INTERNAL AUDIT

REPORT BY: ASSESSOR

REPORT NO: TVJB 4-2016

1   PURPOSE OF REPORT

1.1   To present to the Joint Board the Follow-up Review in respect of Internal Audit Report 2016/04 on Electoral Registration, which is attached as an Appendix to this report.

2   RECOMMENDATIONS

2.1   The Joint Board is asked to note the contents of the Reports.

3   FINANCIAL IMPLICATIONS

3.1   The cost of Internal Audit Services is provided for in the Assessor's Revenue Budget.

4   POLICY IMPLICATIONS

4.1   This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti Poverty, Equality Impact Assessment and Risk Management. There are no major issues.

5   BACKGROUND

5.1   Henderson Loggie, Chartered Accountants, have been appointed to provide an Internal Audit Service for the period from 1 April 2013 to 31 March 2016. Audit work has proceeded in accordance with the Audit Needs Assessment and Strategic Plan as approved by the Board on 26 August 2013.

5.2   Internal Audit Report 2016/04 on Electoral Registration is attached as an Appendix to this report. The report notes that the overall level of assurance is good and that the systems in place meet the control objectives. No weaknesses or required actions were identified.

6   CONSULTATIONS

6.1   The Clerk and Treasurer to the Joint Board have been consulted on this report.

7   BACKGROUND PAPERS

7.1   None.

Alastair Kirkwood
Assessor   January 2016

HENDERSON LOGGIE

Chartered Accountants

Tayside Valuation Joint Board

Electoral Register

Internal Audit Report No: 2016/04

Draft issued: 5 January 2016

Final issued: 5 January 2016

LEVEL OF ASSURANCE   **Good**

CONTENT

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of the Joint Board.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by the Assessor.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

1. Overall Level of Assurance

Good	System meets control objectives.

2. Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Board's Risk Register:

- L5 – Non-compliance with legislative and regulatory requirements (risk rating: medium).

3. Background

As part of our Internal Audit Programme at Tayside Valuation Joint Board ('the Board') for 2015/16 we carried out a review of the controls and procedures surrounding the Register of Electors published for the Angus and Perth & Kinross council areas. Our Audit Needs Assessment, issued in May 2013, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board and Assessor that the control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Board provides Electoral Registration services to Angus Council and Perth & Kinross Council. Such services include maintaining the Register of Electors, which is published on or shortly before 1st December each year or by 1st of February if an election takes place during the canvass. The Register of Electors is updated on a rolling basis with changes published monthly.

There is a full version and open version (also known as the edited register). Everyone eligible to vote will appear on the full version of the register; however individuals can choose to have their details removed from the open register, which is available for general sale and can be used for commercial activities, such as marketing.

The Audit Needs Assessment issued in May 2013 identified the Electoral Register as an area of medium risk and medium priority, with good controls in place. In September 2014 Individual Electoral Registration (IER) was implemented in Scotland and the impact of this on the Board was considered during discussions with management when preparing the Annual Audit Plan for 2015/16. Our assessment of the changes brought about by IER led us to conclude that no change was required to our initial assessment of priority or risk for this assignment as there had been no significant changes to the Board's underlying systems or controls. The impact of IER was considered throughout our review and our documentation of systems and detailed testing performed did not identify any issues which would result in us having to revise our initial risk assessment.

4. Scope, Objectives and Overall Findings

The audit reviewed the adequacy and effectiveness of the controls and procedures in place to ensure that the Register of Electors published annually for the Angus and Perth & Kinross council areas are up-to-date and accurate.

The table below notes each separate objective for this review (which collectively underpin the overall objective) and records the results:

Objective		Findings		
The specific objective of the review was to seek assurance that:		**1**	**2**	**3**
		No. of Agreed Actions		
1. There are appropriate procedures and checks in place to ensure that all relevant households in the Angus and Perth & Kinross council areas are on the register and are included in the annual canvass.	**Good**	0	0	0
2. Checks are in place for recording all registration applications received, including those made via the UK Government's digital service, by telephone and in writing.	**Good**	0	0	0
3. Adequate procedures are in place to ensure accurate processing and updating of the system for all changes, including those arising from the annual canvass.	**Good**	0	0	0
4. Adequate procedures are in place to ensure those who elect to be excluded from the open register are excluded.	**Good**	0	0	0
5. Appropriate procedures are in place for postal and proxy votes and they are properly controlled.	**Good**	0	0	0
6. Adequate procedures and checks are in place to ensure that the information in the full electoral register and the open register are accurate.	**Good**	0	0	0
7. Adequate controls are in place to ensure that requests for information from external parties are dealt with appropriately.	**Good**	0	0	0
8. Only authorised staff can input amendments and they change their passwords in line with pre-determined password policies. Where staff leave their access is suspended.	**Good**	0	0	0
Overall Level of Assurance	**Good**	**0**	**0**	**0**
		System meets control objectives.		

5. Audit Approach

From discussion with relevant staff, and review of procedural documentation, we identified the key internal controls in place within the electoral registration system and compared these with expected controls. Audit testing was carried out to ensure that the controls in place are operating effectively. Changes made to the systems and controls as a result of the introduction of the Electoral Registration and Administration Act 2013 were also considered.

6. Summary of Main Findings

Strengths

- There is appropriate checking of new properties or changes to household details in the Angus and Perth & Kinross council areas. All eligible households are then canvassed in order to identify potentially eligible individuals to be included on the electoral register.
- Controls are in place to ensure that applications from each different source, including postal forms and online applications, are captured in the EROS electoral system and are then processed by the Board.
- As part of the annual canvass concluded in November 2015 the Board undertook a significant amount of work to verify the accuracy of the entries on the electoral register which included the removal of entries where the elector had applied but had not fully verified their details.
- The Board demonstrates good partnership by working with local authorities, the Department of Work and Pensions and other Electoral Registration Officers sharing data to ensure that the electoral register is accurate.

Weaknesses

- None identified during our review.

7. Acknowledgements

We would like to take this opportunity to thank the staff at the Board who helped us during the course of our audit visit.

8. Action Plan

Objective 1: There are appropriate procedures and checks in place to ensure that all relevant households in the Angus and Perth & Kinross council areas are on the register and are included in the annual canvass.

The primary source of information relating to new, altered and demolished properties is obtained from planning permission, warrant registers and completion certificates provided by each of the region's constituent local authorities. Information obtained is recorded in the Board's warrants system and scrutinised by senior valuers in order to identify properties that require a valuation or banding assessment to be carried out. New, altered and demolished properties and their valuation and banding assessments are recorded on Council Tax 1 (CT1) forms, which clerical staff at the Angus and Perth offices use to update the computerised electoral system (EROS) on a weekly basis. A separate member of clerical staff at each office also reviews EROS each week to ensure that the system has been correctly updated for the information recorded on the CT1 forms. In addition to CT1s, clerical staff at the Angus and Perth offices receive copies of the Land Register each month, which enables them to identify property sales and changes in property owners and update EROS accordingly.

When a new property is added within EROS clerical staff ensure that the 'canvass form required' section within the system is marked 'yes'. During the canvass period staff run a process within EROS which automatically generates a Household Enquiry Form (HEF) for all households that have the 'canvass form required' section marked 'yes'.

As part of the 2015 electoral registration canvass procedures council tax records were obtained from Angus and Perth & Kinross councils in electronic format and compared against the electoral registration records within EROS to assist in the process of identifying households and in verifying electors.

Our review concluded that the Board has appropriate procedures in place to ensure that all relevant households are on the register and are included in the annual canvass.

Objective 2: Checks are in place for recording all registration applications received, including those made via the UK Government's digital service, by telephone and in writing.

On receipt of the returned electoral registration forms clerical staff group the forms into batches which include: 'no change', 'change of address' and 'change of persons' batches. The batches are affixed with a barcode and scanned into EROS in batches of 50. A check is done in EROS after scanning to ensure 50 items were scanned. The barcode on each electoral registration form ensures the form is scanned against the correct property within EROS. Each batch is signed-off by the staff member(s) performing the initial check and processing and then signed-off by another employee as evidence of a secondary review. For a sample of batches reviewed we confirmed that evidence of checking of batches input into EROS had been recorded. For a sample of electoral registration forms selected from a sample of batches we traced the details to EROS ensuring that the form had been scanned against the correct property; the response code was correct; the details contained within the form matched the information recorded within EROS; and that ultimately the details agreed to the most recent version of the Electoral Register. No issues were noted.

Objective 3: Adequate procedures are in place to ensure accurate processing and updating of the system for all changes, including those arising from the annual canvass.

Electors are given the opportunity to confirm their details by paper application or via the Government's Web service. Although electors can request a postal vote or opt out of the open register via telephone, email or using the Web service they cannot amend their details via these methods. Responses through these methods are captured by the Department of Work and Pensions (DWP) HERA system. A Clerical Assistant at the Angus and Perth offices receives an e-mail alert that there is a HERA download available; when the download is run it automatically updates EROS. If the individual has opted out of the open register or requested a postal vote this will automatically be flagged up within EROS.

As part of our review we selected a sample of 30 applications, including additions, deletions and amendments made to the Register of Electors held by the Angus and Perth offices. In each instance we found that the Board's internal procedures had been followed and that entries on the most recent register agreed to details held on supporting documents and checks undertaken by clerical staff. In all cases tested we confirmed through a review of the EROS system that a full and complete audit trail existed of all applications received by the Board.

Electors are sent a notice letter informing them of any alterations to the Register of Electors which relate to them. For the 30 applications reviewed during our audit we confirmed that in all instances there was a record held within EROS that a notice letter had been issued to the elector. This is in line with legislative requirements.

Objective 4: Adequate procedures are in place to ensure those who elect to be excluded from the open register are excluded.

Included within our sample of 30 applications tested were 19 electors who had opted to be excluded from the open register. In each instance we ensured that this option had been recorded in EROS and that the elector had been excluded from the open register. This testing proved satisfactory.

Objective 5: Appropriate procedures are in place for postal and proxy votes and they are properly controlled.

Included within our sample of 30 applications tested were five registration forms requesting a postal vote. In each instance we found a postal vote application form had been issued to the elector and that the elector had been flagged as an absent vote within EROS. During our audit we also selected two proxy vote requests and confirmed in each instance that a proxy vote application form had been issued and that the elector had been flagged as a proxy vote within EROS. Testing of both postal and proxy votes noted that an acknowledgement letter was issued to the electors who had requested a postal or proxy vote.

Objective 6: Adequate procedures and checks are in place to ensure that the information in the full electoral register and the open register are accurate.

The biggest change to the electoral registration systems and processes for many years was the introduction of Individual Electoral Registration (IER) in Scotland in September 2014 for which the Board had been planning since 2013. Previously, one person in each household was responsible for registering everyone else who lives at that address. Under IER, each person is now required to register to vote individually, rather than by household.

IER requires that individuals provide 'identifying information', such as date of birth and national insurance number, when applying to register and the application needs to be verified before an individual is added to the register. Anyone unable to supply this information can provide an alternative form of evidence of their identity.

What this has meant for the Board is that a greater amount of checking or verification of elector details is now undertaken. The main source of information used to confirm elector identity is the DWP data to which the Board has a secure Web connection. Other sources of information include: council tax records held by local authorities; school registers; Land Registry data; and information already held in the Board's systems such as the warrants system for new residential properties.

The Scottish Referendum in 2014 allowed 16 and 17 years olds the opportunity to vote for the first time. This was not extended to the General Election the following year however it will be allowed again for the Scottish Parliament election in 2016. This has resulted in an increase in the number of potential electors being identified during the annual canvass of households; an increase in the number of electors applying to be on the register; and a change in the way in which the Board identifies potentially eligible voters who will be 16 at the time of the next election. The annual canvass recently conducted during September to November 2015 identified 16 and 17 year olds, who were then invited to apply for registration (if not already registered). 15 year olds who will be eligible to vote in the 2016 election have been identified from the canvass and recorded in the EROS system as 'attainers'. The main source of information used to confirm the identity of attainers is the school registers held by the local authorities.

Information is entered onto the Board's EROS system based on household canvass forms or Invitation to Register (ITR) forms. The Board sends data via a secure electronic link to the DWP which matches against its records. A report is then sent back to the Board (this is obtained by the Board each day by accessing the DWP secure site) which flags each individual's checks as a red, amber or green match. Green matches – all data agrees with DWP records. Amber matches – details partially match to DWP records. Red matches – data submitted to the Board does not agree to DWP records. In such cases the Board is then required to perform further checks, such as matching details to council tax records or through requesting that the applicant submits further information. As part of our testing of a sample of 30 applications we ensured that where applicable the Board had verified the applicant's details to the DWP records and where the DWP checks came back negative Board staff had obtained further evidence from alternative sources before approving the application. Evidence of the checks undertaken was held in EROS.

Objective 6: Adequate procedures and checks are in place to ensure that the information in the full electoral register and the open register are accurate (continued).

Where individuals request to be removed from the register, or household canvass forms indicate that an individual has died or moved away, the Board must obtain two forms of evidence before removing them from the register. Council tax and information on deaths held by the Registrar's Office are the main sources of information.

The Board has good communication with local authorities and other valuation boards to ensure that cross checking of elector identities and addresses can be confirmed. For example a household canvass form may be returned stating that the property is a second or holiday home and therefore individuals living there are registered elsewhere and so not eligible to register. The Board would check council tax records to verify that the property is in receipt of a second home discount and check with another authority that the individual is registered there.

In previous years all electors who had been identified from the annual canvas and issued an ITR form but had not confirmed their details were included on the register. As part of the 2015 canvass, and in line with legislation, the Board removed all unverified electors from the register and any electors who were sent ITRs for the December 2015 register but had not replied to reminder letters and visits were removed or excluded from the register. This has provided further assurance that the current register is accurate.

Overall, from our review of the Board's systems and processes, and the evidence obtained from our sample testing noted at Objective 3, we have obtained reasonable assurance that adequate procedures and checks are in place to ensure that the information in the full and open registers is accurate.

Objective 7: Adequate controls are in place to ensure that requests for information from external parties are dealt with appropriately.

The full and open Register of Electors, monthly alteration lists and a list of overseas electors are held securely on the Board's systems, which following a significant investment in IT hardware, meet the Government security standard. Requests from external parties to obtain electronic or hardcopies of electoral register information must be received in writing. Requests for information are generally submitted to the Angus and Perth offices, but on occasion are received by the Administration Manager (Electoral Registration / Clerical). The Administration Manager (Electoral Registration / Clerical) is notified of all requests and records these on a spreadsheet. The spreadsheet records the name of the organisation / individual who made the request and their contact details; the format in which the information is to be provided; the date information was requested and distributed; and invoice and payment details, where appropriate. Discussion with staff found that information was being issued, and where appropriate fees charged, in accordance with the Representation of the People (Scotland) Regulations 2001. All information sent out is password protected.

Certain individuals, groups and organisations are authorised by the Electoral Commission to receive copies of the Register of Electors after each monthly update. These include approved political parties, the Boundary Commission and credit reference agencies. Commercial organisations may also be issued with monthly updates of the register where prior approval has been obtained from the Electoral Commission. Details of persons, groups or agencies that are permitted to obtain copies of the register are held by the Administration Manager (Electoral Registration / Clerical) and any requests for information from external parties is first cross checked against the approved list before the Board provides a response.

Objective 8: Only authorised staff can input amendments and they change their passwords in line with pre-determined password policies. Where staff leave their access is suspended.

The EROS system is a complete Electoral Register and Election Management system which is used by both the Board and Angus and Perth & Kinross councils. The system is partitioned and managed by the system provider to ensure that the Board only has access to the Electoral Register module whilst the councils have access to the Election Management module. The advantage of the system is that it allows efficient sharing of electoral information between the Board and the councils without compromising the integrity or security of the data held on the Register of Electors.

All staff have a unique user name and password, which enables them to log onto their desktop. In accordance with the Board's 'Security of Information Technology Systems Guidance to Staff' the password must contain both alphabetic and numeric characters and be changed at least once every three months. At the Board, EROS can only be accessed through the desktops of clerical staff, the Depute Assessor, Assistant Assessors, Administration Manager (Electoral Registration / Clerical) and the IT Administrator who each have their own user name and password to access the system. Four user groups have been established within EROS, a Board user group for the Perth office; a Board user group for the Angus office; a Perth & Kinross Council user group; and an Angus Council user group. The access rights of all user groups are the same, with the exception that staff at Perth & Kinross Council and Angus Council can access staff details, which Board staff cannot. The IT Administrator at the Board is not part of a user group but has access to EROS in order to set user permissions.

User system access rights are not removed from EROS when an employee leaves the Board as the system provider will not allow the access rights to be removed for audit trail purposes. However, the Board has general IT access controls in place whereby a 'staff leaver form IT notification' is completed for each leaver and upon receipt of this form the IT Administrator removes the leaver from the server. Removal of the leaver from the server ensures that the leaver cannot log onto a desktop and therefore access EROS.

HENDERSON LOGGIE

Chartered Accountants

Tayside Valuation Joint Board

Electoral Register

Internal Audit Report No: 2016/04

Draft issued: 5 January 2016

Final issued: 5 January 2016

LEVEL OF ASSURANCE   **Good**

CONTENT

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
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Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of the Joint Board.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by the Assessor.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

1. Overall Level of Assurance

Good	System meets control objectives.

2. Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Board's Risk Register:

- L5 – Non-compliance with legislative and regulatory requirements (risk rating: medium).

3. Background

As part of our Internal Audit Programme at Tayside Valuation Joint Board ('the Board') for 2015/16 we carried out a review of the controls and procedures surrounding the Register of Electors published for the Angus and Perth & Kinross council areas. Our Audit Needs Assessment, issued in May 2013, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board and Assessor that the control environment is operating effectively, ensuring risk is maintained at an acceptable level.

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There is a full version and open version (also known as the edited register). Everyone eligible to vote will appear on the full version of the register; however individuals can choose to have their details removed from the open register, which is available for general sale and can be used for commercial activities, such as marketing.

The Audit Needs Assessment issued in May 2013 identified the Electoral Register as an area of medium risk and medium priority, with good controls in place. In September 2014 Individual Electoral Registration (IER) was implemented in Scotland and the impact of this on the Board was considered during discussions with management when preparing the Annual Audit Plan for 2015/16. Our assessment of the changes brought about by IER led us to conclude that no change was required to our initial assessment of priority or risk for this assignment as there had been no significant changes to the Board's underlying systems or controls. The impact of IER was considered throughout our review and our documentation of systems and detailed testing performed did not identify any issues which would result in us having to revise our initial risk assessment.

4. Scope, Objectives and Overall Findings

The audit reviewed the adequacy and effectiveness of the controls and procedures in place to ensure that the Register of Electors published annually for the Angus and Perth & Kinross council areas are up-to-date and accurate.

The table below notes each separate objective for this review (which collectively underpin the overall objective) and records the results:

Objective		Findings		
The specific objective of the review was to seek assurance that:		**1**	**2**	**3**
		No. of Agreed Actions		
1. There are appropriate procedures and checks in place to ensure that all relevant households in the Angus and Perth & Kinross council areas are on the register and are included in the annual canvass.	**Good**	0	0	0
2. Checks are in place for recording all registration applications received, including those made via the UK Government's digital service, by telephone and in writing.	**Good**	0	0	0
3. Adequate procedures are in place to ensure accurate processing and updating of the system for all changes, including those arising from the annual canvass.	**Good**	0	0	0
4. Adequate procedures are in place to ensure those who elect to be excluded from the open register are excluded.	**Good**	0	0	0
5. Appropriate procedures are in place for postal and proxy votes and they are properly controlled.	**Good**	0	0	0
6. Adequate procedures and checks are in place to ensure that the information in the full electoral register and the open register are accurate.	**Good**	0	0	0
7. Adequate controls are in place to ensure that requests for information from external parties are dealt with appropriately.	**Good**	0	0	0
8. Only authorised staff can input amendments and they change their passwords in line with pre-determined password policies. Where staff leave their access is suspended.	**Good**	0	0	0
Overall Level of Assurance	**Good**	**0**	**0**	**0**
		System meets control objectives.		

5. Audit Approach

From discussion with relevant staff, and review of procedural documentation, we identified the key internal controls in place within the electoral registration system and compared these with expected controls. Audit testing was carried out to ensure that the controls in place are operating effectively. Changes made to the systems and controls as a result of the introduction of the Electoral Registration and Administration Act 2013 were also considered.

6. Summary of Main Findings

Strengths
- There is appropriate checking of new properties or changes to household details in the Angus and Perth & Kinross council areas. All eligible households are then canvassed in order to identify potentially eligible individuals to be included on the electoral register.
- Controls are in place to ensure that applications from each different source, including postal forms and online applications, are captured in the EROS electoral system and are then processed by the Board.
- As part of the annual canvass concluded in November 2015 the Board undertook a significant amount of work to verify the accuracy of the entries on the electoral register which included the removal of entries where the elector had applied but had not fully verified their details.
- The Board demonstrates good partnership by working with local authorities, the Department of Work and Pensions and other Electoral Registration Officers sharing data to ensure that the electoral register is accurate.

Weaknesses
- None identified during our review.

7. Acknowledgements

We would like to take this opportunity to thank the staff at the Board who helped us during the course of our audit visit.

8. Action Plan

Objective 1: There are appropriate procedures and checks in place to ensure that all relevant households in the Angus and Perth & Kinross council areas are on the register and are included in the annual canvass.

The primary source of information relating to new, altered and demolished properties is obtained from planning permission, warrant registers and completion certificates provided by each of the region's constituent local authorities. Information obtained is recorded in the Board's warrants system and scrutinised by senior valuers in order to identify properties that require a valuation or banding assessment to be carried out. New, altered and demolished properties and their valuation and banding assessments are recorded on Council Tax 1 (CT1) forms, which clerical staff at the Angus and Perth offices use to update the computerised electoral system (EROS) on a weekly basis. A separate member of clerical staff at each office also reviews EROS each week to ensure that the system has been correctly updated for the information recorded on the CT1 forms. In addition to CT1s, clerical staff at the Angus and Perth offices receive copies of the Land Register each month, which enables them to identify property sales and changes in property owners and update EROS accordingly.

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As part of the 2015 electoral registration canvass procedures council tax records were obtained from Angus and Perth & Kinross councils in electronic format and compared against the electoral registration records within EROS to assist in the process of identifying households and in verifying electors.

Our review concluded that the Board has appropriate procedures in place to ensure that all relevant households are on the register and are included in the annual canvass.

Objective 2: Checks are in place for recording all registration applications received, including those made via the UK Government's digital service, by telephone and in writing.

On receipt of the returned electoral registration forms clerical staff group the forms into batches which include: 'no change', 'change of address' and 'change of persons' batches. The batches are affixed with a barcode and scanned into EROS in batches of 50. A check is done in EROS after scanning to ensure 50 items were scanned. The barcode on each electoral registration form ensures the form is scanned against the correct property within EROS. Each batch is signed-off by the staff member(s) performing the initial check and processing and then signed-off by another employee as evidence of a secondary review. For a sample of batches reviewed we confirmed that evidence of checking of batches input into EROS had been recorded. For a sample of electoral registration forms selected from a sample of batches we traced the details to EROS ensuring that the form had been scanned against the correct property; the response code was correct; the details contained within the form matched the information recorded within EROS; and that ultimately the details agreed to the most recent version of the Electoral Register. No issues were noted.

Objective 3: Adequate procedures are in place to ensure accurate processing and updating of the system for all changes, including those arising from the annual canvass.

Electors are given the opportunity to confirm their details by paper application or via the Government's Web service. Although electors can request a postal vote or opt out of the open register via telephone, email or using the Web service they cannot amend their details via these methods. Responses through these methods are captured by the Department of Work and Pensions (DWP) HERA system. A Clerical Assistant at the Angus and Perth offices receives an e-mail alert that there is a HERA download available; when the download is run it automatically updates EROS. If the individual has opted out of the open register or requested a postal vote this will automatically be flagged up within EROS.

As part of our review we selected a sample of 30 applications, including additions, deletions and amendments made to the Register of Electors held by the Angus and Perth offices. In each instance we found that the Board's internal procedures had been followed and that entries on the most recent register agreed to details held on supporting documents and checks undertaken by clerical staff. In all cases tested we confirmed through a review of the EROS system that a full and complete audit trail existed of all applications received by the Board.

Electors are sent a notice letter informing them of any alterations to the Register of Electors which relate to them. For the 30 applications reviewed during our audit we confirmed that in all instances there was a record held within EROS that a notice letter had been issued to the elector. This is in line with legislative requirements.

Objective 4: Adequate procedures are in place to ensure those who elect to be excluded from the open register are excluded.

Included within our sample of 30 applications tested were 19 electors who had opted to be excluded from the open register. In each instance we ensured that this option had been recorded in EROS and that the elector had been excluded from the open register. This testing proved satisfactory.

Objective 5: Appropriate procedures are in place for postal and proxy votes and they are properly controlled.

Included within our sample of 30 applications tested were five registration forms requesting a postal vote. In each instance we found a postal vote application form had been issued to the elector and that the elector had been flagged as an absent vote within EROS. During our audit we also selected two proxy vote requests and confirmed in each instance that a proxy vote application form had been issued and that the elector had been flagged as a proxy vote within EROS. Testing of both postal and proxy votes noted that an acknowledgement letter was issued to the electors who had requested a postal or proxy vote.

Objective 6: Adequate procedures and checks are in place to ensure that the information in the full electoral register and the open register are accurate.

The biggest change to the electoral registration systems and processes for many years was the introduction of Individual Electoral Registration (IER) in Scotland in September 2014 for which the Board had been planning since 2013. Previously, one person in each household was responsible for registering everyone else who lives at that address. Under IER, each person is now required to register to vote individually, rather than by household.

IER requires that individuals provide 'identifying information', such as date of birth and national insurance number, when applying to register and the application needs to be verified before an individual is added to the register. Anyone unable to supply this information can provide an alternative form of evidence of their identity.

What this has meant for the Board is that a greater amount of checking or verification of elector details is now undertaken. The main source of information used to confirm elector identity is the DWP data to which the Board has a secure Web connection. Other sources of information include: council tax records held by local authorities; school registers; Land Registry data; and information already held in the Board's systems such as the warrants system for new residential properties.

The Scottish Referendum in 2014 allowed 16 and 17 years olds the opportunity to vote for the first time. This was not extended to the General Election the following year however it will be allowed again for the Scottish Parliament election in 2016. This has resulted in an increase in the number of potential electors being identified during the annual canvass of households; an increase in the number of electors applying to be on the register; and a change in the way in which the Board identifies potentially eligible voters who will be 16 at the time of the next election. The annual canvass recently conducted during September to November 2015 identified 16 and 17 year olds, who were then invited to apply for registration (if not already registered). 15 year olds who will be eligible to vote in the 2016 election have been identified from the canvass and recorded in the EROS system as 'attainers'. The main source of information used to confirm the identity of attainers is the school registers held by the local authorities.

Information is entered onto the Board's EROS system based on household canvass forms or Invitation to Register (ITR) forms. The Board sends data via a secure electronic link to the DWP which matches against its records. A report is then sent back to the Board (this is obtained by the Board each day by accessing the DWP secure site) which flags each individual's checks as a red, amber or green match. Green matches – all data agrees with DWP records. Amber matches – details partially match to DWP records. Red matches – data submitted to the Board does not agree to DWP records. In such cases the Board is then required to perform further checks, such as matching details to council tax records or through requesting that the applicant submits further information. As part of our testing of a sample of 30 applications we ensured that where applicable the Board had verified the applicant's details to the DWP records and where the DWP checks came back negative Board staff had obtained further evidence from alternative sources before approving the application. Evidence of the checks undertaken was held in EROS.

Objective 6: Adequate procedures and checks are in place to ensure that the information in the full electoral register and the open register are accurate (continued).

Where individuals request to be removed from the register, or household canvass forms indicate that an individual has died or moved away, the Board must obtain two forms of evidence before removing them from the register. Council tax and information on deaths held by the Registrar's Office are the main sources of information.

The Board has good communication with local authorities and other valuation boards to ensure that cross checking of elector identities and addresses can be confirmed. For example a household canvass form may be returned stating that the property is a second or holiday home and therefore individuals living there are registered elsewhere and so not eligible to register. The Board would check council tax records to verify that the property is in receipt of a second home discount and check with another authority that the individual is registered there.

In previous years all electors who had been identified from the annual canvas and issued an ITR form but had not confirmed their details were included on the register. As part of the 2015 canvass, and in line with legislation, the Board removed all unverified electors from the register and any electors who were sent ITRs for the December 2015 register but had not replied to reminder letters and visits were removed or excluded from the register. This has provided further assurance that the current register is accurate.

Overall, from our review of the Board's systems and processes, and the evidence obtained from our sample testing noted at Objective 3, we have obtained reasonable assurance that adequate procedures and checks are in place to ensure that the information in the full and open registers is accurate.

Objective 7: Adequate controls are in place to ensure that requests for information from external parties are dealt with appropriately.

The full and open Register of Electors, monthly alteration lists and a list of overseas electors are held securely on the Board's systems, which following a significant investment in IT hardware, meet the Government security standard. Requests from external parties to obtain electronic or hardcopies of electoral register information must be received in writing. Requests for information are generally submitted to the Angus and Perth offices, but on occasion are received by the Administration Manager (Electoral Registration / Clerical). The Administration Manager (Electoral Registration / Clerical) is notified of all requests and records these on a spreadsheet. The spreadsheet records the name of the organisation / individual who made the request and their contact details; the format in which the information is to be provided; the date information was requested and distributed; and invoice and payment details, where appropriate. Discussion with staff found that information was being issued, and where appropriate fees charged, in accordance with the Representation of the People (Scotland) Regulations 2001. All information sent out is password protected.

Certain individuals, groups and organisations are authorised by the Electoral Commission to receive copies of the Register of Electors after each monthly update. These include approved political parties, the Boundary Commission and credit reference agencies. Commercial organisations may also be issued with monthly updates of the register where prior approval has been obtained from the Electoral Commission. Details of persons, groups or agencies that are permitted to obtain copies of the register are held by the Administration Manager (Electoral Registration / Clerical) and any requests for information from external parties is first cross checked against the approved list before the Board provides a response.

Objective 8: Only authorised staff can input amendments and they change their passwords in line with pre-determined password policies. Where staff leave their access is suspended.

The EROS system is a complete Electoral Register and Election Management system which is used by both the Board and Angus and Perth & Kinross councils. The system is partitioned and managed by the system provider to ensure that the Board only has access to the Electoral Register module whilst the councils have access to the Election Management module. The advantage of the system is that it allows efficient sharing of electoral information between the Board and the councils without compromising the integrity or security of the data held on the Register of Electors.

All staff have a unique user name and password, which enables them to log onto their desktop. In accordance with the Board's 'Security of Information Technology Systems Guidance to Staff' the password must contain both alphabetic and numeric characters and be changed at least once every three months. At the Board, EROS can only be accessed through the desktops of clerical staff, the Depute Assessor, Assistant Assessors, Administration Manager (Electoral Registration / Clerical) and the IT Administrator who each have their own user name and password to access the system. Four user groups have been established within EROS, a Board user group for the Perth office; a Board user group for the Angus office; a Perth & Kinross Council user group; and an Angus Council user group. The access rights of all user groups are the same, with the exception that staff at Perth & Kinross Council and Angus Council can access staff details, which Board staff cannot. The IT Administrator at the Board is not part of a user group but has access to EROS in order to set user permissions.

User system access rights are not removed from EROS when an employee leaves the Board as the system provider will not allow the access rights to be removed for audit trail purposes. However, the Board has general IT access controls in place whereby a 'staff leaver form IT notification' is completed for each leaver and upon receipt of this form the IT Administrator removes the leaver from the server. Removal of the leaver from the server ensures that the leaver cannot log onto a desktop and therefore access EROS.