

# Internal Audit Report

## UK Parliamentary Elections – Voter Photo ID

19 September 2024

CS2401

**Overall  
Assessment**

**Substantial  
Assurance**

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This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2024/25 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2024. The review is designed to help the City of Edinburgh Council assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Public Sector Internal Audit Standards (PSIAS) and as a result is not designed or intended to comply with any other auditing standards.

Although there are specific recommendations included in this report to strengthen internal control, it is management’s responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the City of Edinburgh Council. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

# Executive Summary

Overall Assessment

Substantial Assurance

## Overall opinion and summary of findings

An effective system of governance, risk management and control, with internal controls operating effectively and being consistently applied to support preparation for, and implementation of, the introduction of photo ID requirements for voters in elections.

The following areas for improvement which aim to strengthen the control environment were identified:







- training records and staffing team records should be reconciled to ensure that no staff participate in polling date without completing the necessary training
- formal lessons learned from developments in voting practices either nationally or locally should be undertaken in action plans developed as needed
- the Elections Risk Register should be reviewed to ensure it is complete and accurate

## Areas of good practice identified

- a Communication Plan for the implementation of voter's photo ID was established and approved by the Policy and Sustainability Committee
- a comprehensive voter's photo ID awareness campaign was developed, including creation of Council website pages, drop-in library sessions and effective partnership-working with Edinburgh Voluntary Organisations Council (EVOC)
- pro-active engagement with Elected Members and prospective candidates in the election was demonstrated
- key activities were implemented to reach groups that could face barriers to providing photo ID, including social media posts, fliers and tactical community posters
- a flexible training programme, which includes training on voter's photo ID, was established with drop-in sessions at flexible times to support attendance.

## Audit Assessment

[See Appendix 1 for Control Assessment and Assurance Definitions](#)

Audit Area	Control Design	Control Operation	Findings	
1. Preparedness and awareness			Finding 2 – Lessons Learned	Advisory
2. Processes and Controls			Finding 1 – Reconciliation of Election Training Records	Low Priority
3. Risk Management			Finding 3 – Completeness and Accuracy of the Elections Team Risk Register	Advisory

# Background and scope

[The Elections Act 2022](#) introduced new legislation, requiring voters in England, Scotland, and Wales to show photo ID to vote at polling stations in some elections, including UK General elections and UK parliamentary by-elections.

A requirement to provide [photo identification \(ID\)](#) was first introduced at local elections in in England in May 2023.

Following the May 2023 local elections, the Electoral Commission published its [statutory report](#), which confirmed that while awareness of the need to bring photo ID was high, it was observed that some people, including those with disabilities, younger voters, unemployed voters and voters from ethnic minority populations faced barriers to presenting approved voter ID.

The Electoral Commission also noted that awareness and take-up of the [Voter Authority Certificate](#), which voters can apply for when they do not have an accepted form of photo ID or they no longer look like their photo ID, was low.

Some voters may be registered to vote anonymously for their own safety. Anonymous electors wishing to vote in person must apply for an Anonymous Elector's Document and are required to submit a photograph with their application.

## Awareness campaign, training and guidance

In preparation for the implementation of photo ID at UK Parliamentary elections, the City of Edinburgh Council (the Council) presented a draft Communications Plan to the [Policy and Sustainability Committee](#) in October 2023. The plan set out how the Council will aim to enhance public knowledge of the new requirements for acceptable forms of photo identification. This included an awareness campaign that provided Elected Members and candidates with a toolkit highlighting the need to bring photo ID on polling day.

## Training and Guidance

Changes to the voting process as a result of photo ID requirements also required training and guidance for staff issuing voters with ballot papers in polling stations. The Electoral Commission has produced an updated [Handbook](#) for polling staff that includes a procedure for checking photo ID.

## Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the key controls established to ensure compliance with voter's photo ID requirements, including raising awareness, and processing acceptable forms of ID, Voter Authority Certificates, Anonymous Elector's Documents, and work with partner agencies to support voters, as needed.

As there was no set date for the UK Parliamentary elections at the time of planning this audit, an initial desktop review of processes and documentation was undertaken in early May 2024, with further work including review of training and observations on polling day performed on 4 July 2024 and thereafter. Feedback on controls was provided to the Elections Team at the end of the initial review to enable processes to be revised prior to polling day, where required.

## Alignment to Risks and Business Plan Outcomes

The review also provided assurance in relation to the following Corporate Leadership Team (CLT) risks:

- Technology and Information
- Service Delivery
- Regulatory and Legislative Compliance
- Fraud and Serious Organised Crime

## [Business Plan Outcomes:](#)

People can access public services locally and digitally in ways that meet their needs and expectations and contribute to a greener net zero city.

### Limitations of Scope

The following areas were excluded from scope:

- The review did not consider issuance of Voter Authority Certificates, as these are issued by the Electoral Commission.

### Reporting Date

Testing was undertaken between 6 June to 12 August 2024.

Audit work concluded on 12 August, and findings and opinions are based on the conclusion of work as at that date.

# Findings and Management Action Plan

## Finding 1 – Reconciliation of Election Training Records

Finding Rating	Low Priority
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It is mandatory that all staff assigned to polling stations complete training prior to polling day. The mandatory training covers key role-specific roles and responsibilities including photo ID verification.

Training is coordinated and delivered by the Senior HR Consultant, Operational Excellence, and attendance is recorded by the Elections Staffing team in a training spreadsheet.

A reconciliation between the training spreadsheet and a list of staff who worked on polling day identified 13 members of staff who did not appear on the training spreadsheet. While the 13 members of staff were subsequently confirmed to have been trained, ineffective checking between training records and staffing records may result in staff working on future polling days without the required training.

### Risks

- **Service Delivery** – ineffective reconciliation of training records and staffing records may result in untrained staff working at polling stations
- **Fraud and Serious and Organised Crime** – if polling day staff are untrained, their ability to identify valid photo ID may be impaired

## Recommendations and Management Action Plan: Reconciliation of Election Training Records

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
1.1	For all future elections and by-elections, accurate and consistent record-keeping should be maintained to provide assurance that all staff have completed training. Regular review and reconciliation of training and staffing lists is necessary to identify and address discrepancies promptly including ensuring that required training is complete prior to undertaking election related duties.	Agreed. The election team will implement a revised system for the recording staff training. This system will account for accuracy in recording names rather than the current system of permitting shortened or abbreviated names. This will be implemented forthwith and will be used at the next electoral event, possibly a by election. Evidence of this will be forwarded in due course.	Executive Director, Corporate Services	Elections & Members Services Manager	31/12/2024

## Finding 2 – Implementation of the Electoral Commission’s Lessons Learned

Finding Rating	Advisory
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Following the May 2023 local elections in England, the Electoral Commission published a report on how the elections were run, including lessons learned from the implementation of photo ID processes.

Management confirmed that they had familiarised with the report and the Elections team also attended a debrief organised by the Electoral Management Board for Scotland (EMB) that summarised key observations from the Rutherglen and Hamilton West by-election in October 2023.

While some implementation of lessons learned was evident in the communication plan to raise awareness of photo ID requirements, the Council did not establish an action plan with assigned lead officers to implement the Electoral Commission’s recommendations.

Without a formal action plan, there is a risk that recommendations may not be effectively implemented.

For future elections and by-elections, Electoral Commission recommendations should be formally reviewed to identify lessons learned, and an action plan developed, assigning specific actions to lead officers, with clear timelines for completion and progress monitored to completion.

### Finding 3 – Completeness and Accuracy of the Elections Team Risk Register

<b>Finding Rating</b>	<b>Advisory</b>
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The Elections Risk Register includes a risk relating to the introduction of the requirement to show photographic ID, but current controls and future actions are incomplete. Key controls, such as staff training on photo ID processes, participation in the Electoral Management Board for Scotland's (EMB) observation programme, and familiarisation with Electoral Commission lessons learned, were not recorded.

The inherent and current risk scoring also did not accurately reflect the actual risk associated with the introduction of photo ID. The risk impact with controls has been scored as a 4 which suggests that the introduction of Photo ID will have a major impact on the election, even after the Council has implemented its awareness campaign. However, the Electoral Commission noted in their interim analysis following the May 2023 local elections that only 0.25% of people who tried to vote at a polling station were unable to because of the voter ID requirement.

The risk register should include all relevant controls and actions to mitigate identified risks and a complete documentation of controls with an accurate risk scoring to ensure there is no underestimation or overestimation of the risk associated with new and emerging risks such as the introduction of voter's photo ID.



# Appendix 1 – Control Assessment and Assurance Definitions

Control Assessment Rating		Control Design Adequacy	Control Operation Effectiveness
Well managed		Well-structured design efficiently achieves fit-for purpose control objectives	Controls consistently applied and operating at optimum level of effectiveness.
Generally Satisfactory		Sound design achieves control objectives	Controls consistently applied
Some Improvement Opportunity		Design is generally sound, with some opportunity to introduce control improvements	Conformance generally sound, with some opportunity to enhance level of conformance
Major Improvement Opportunity		Design is not optimum and may put control objectives at risk	Non-conformance may put control objectives at risk
Control Not Tested	N/A	Not applicable for control design assessments	Control not tested, either due to ineffective design or due to design only audit

Overall Assurance Ratings	
<b>Substantial Assurance</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable Assurance</b>	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.
<b>Limited Assurance</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No Assurance</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Finding Priority Ratings	
<b>Advisory</b>	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
<b>Low Priority</b>	An issue that results in a small impact to the achievement of objectives in the area audited.
<b>Medium Priority</b>	An issue that results in a moderate impact to the achievement of objectives in the area audited.
<b>High Priority</b>	An issue that results in a severe impact to the achievement of objectives in the area audited.
<b>Critical Priority</b>	An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency.

## Appendix 2 – Areas of Audit Focus and Control Objectives

Audit Areas	Control Objectives
Preparedness and awareness	<ul style="list-style-type: none"> <li>• The Council has developed a Communications Plan to raise awareness of voter ID requirements, which clearly states accepted forms of photo ID.</li> <li>• The Communications Plan sets out a strategic approach to removing barriers to voting for groups who may not have an accepted form of photo ID.</li> <li>• The Council has developed an effective awareness campaign that includes pro-active engagement with Elected Members and prospective candidates in the upcoming election.</li> <li>• The Council has engaged with key stakeholders, including the Electoral Commission, Electoral Management Board for Scotland (EMB) and English councils with local election experience from the May 2023 elections, to ensure lessons learned have been identified and implemented.</li> <li>• The Council has developed targeted communications to raise awareness of requirements amongst voters who require a Voter Authority Certificate and for Anonymous Electors.</li> </ul>
Processes and Controls	<ul style="list-style-type: none"> <li>• Training and guidance has been developed and delivered to polling staff to ensure they are aware of the requirements for acceptable forms of photo ID and the verification process on polling day.</li> <li>• Effective processes have been established to support polling station staff on polling day, including clear guidance to support identification, and recording of suspected cases of impersonation.</li> <li>• Processes have also been established to enable voters to present at a polling station on polling day with an acceptable form of photo ID, if they have this available.</li> </ul>
Risk Management	<ul style="list-style-type: none"> <li>• Risks related to voters' photo ID controls and processes are identified, recorded, and managed within a service risk register, and regularly reviewed to ensure appropriate mitigating actions are in place and remain effective, with escalation to divisional and directorate level risk committees where required.</li> </ul>