

RENFREWESHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 28 May 2021

Report by: Chief Auditor

Heading: Internal Audit Engagement – Electoral Registration System

1. Summary

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
- 1.2 The Chief Auditor will report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by member in line with the best practice referred to above.
- 1.3 This report provides detail of the audit engagement completed in April 2021 with the overall assurance rating and the number of recommendations in each risk category. The detailed board summary for the report is also attached.

2. Recommendations

- 2.1 Members are invited to consider and note the summary for the internal audit review of the electoral registration system.
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Or via e-mail at andrea.mcmahon@renfrewshire.gov.uk

Renfrewshire Council

Internal Audit Service

Update for Renfrewshire Valuation Joint Board on the Audit Engagement concluded in April 2021

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Assurance	Electoral Registration System	Substantial	0	0	0	0

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

Renfrewshire Valuation Joint Board

Electoral Registration System (A0010/2021/001)



Date: April 2021

BOARD SUMMARY

Audit Objectives

The objectives of the review were to ensure that:

1. There is an adequate system in place in relation to the registration of electors;
2. Relevant electors are identified and included in the Electoral Register;
3. Electors included on the Electoral Register are correctly recorded;
4. Only valid amendments can be made to the Electoral Register;
5. All copies of the Electoral Register are promptly and correctly supplied to the relevant persons or bodies;
6. The Electoral Register data is adequately secured and maintained.

Audit Scope

1. Interviewed the appropriate officers to ascertain the system in place in relation to electoral registration;
2. Prepared and carried out a series of tests to meet the above objectives.

Key Audit Assurances

1. Audit testing concluded that there is an adequate system in place in relation to the registration, identification, inclusion and recording of amendments of electors in the Electoral Register.
2. Due to COVID19, although paper copies of the Electoral Registers were unable to be issued or delivered, electronic copies of the Electoral Register were promptly and correctly supplied to the relevant persons or bodies
3. The Electoral Register data is adequately secured and maintained.

Key Risks

There were no key risks identified during the audit.

Overall Audit Opinion

The audit identified that a satisfactory system is in place for the registration of electors. As a result, there were no audit findings identified during this review and the auditor has made a provision of substantial assurance for the areas tested.