CONFIDENTIAL

BDO ASSIGNMENT TERMINATION REPORT: SUPPORT TO MEC POLL RESULTS TALLYING

REPORT OF FACTUAL FINDINGS ON THE VERIFICATION OF THE PROCESSING AND TRANSMISSION OF MALAWI ELECTIONS RESULTS – 21 MAY 2019 CONTRACTED BY UNDP ON BEHALF OF MALAWI ELECTION COMMISION "MEC"

FOR PROJECT:
MALAWI 2019 TRIPARTITE ELECTIONS
BLANTYRE – MALAWI

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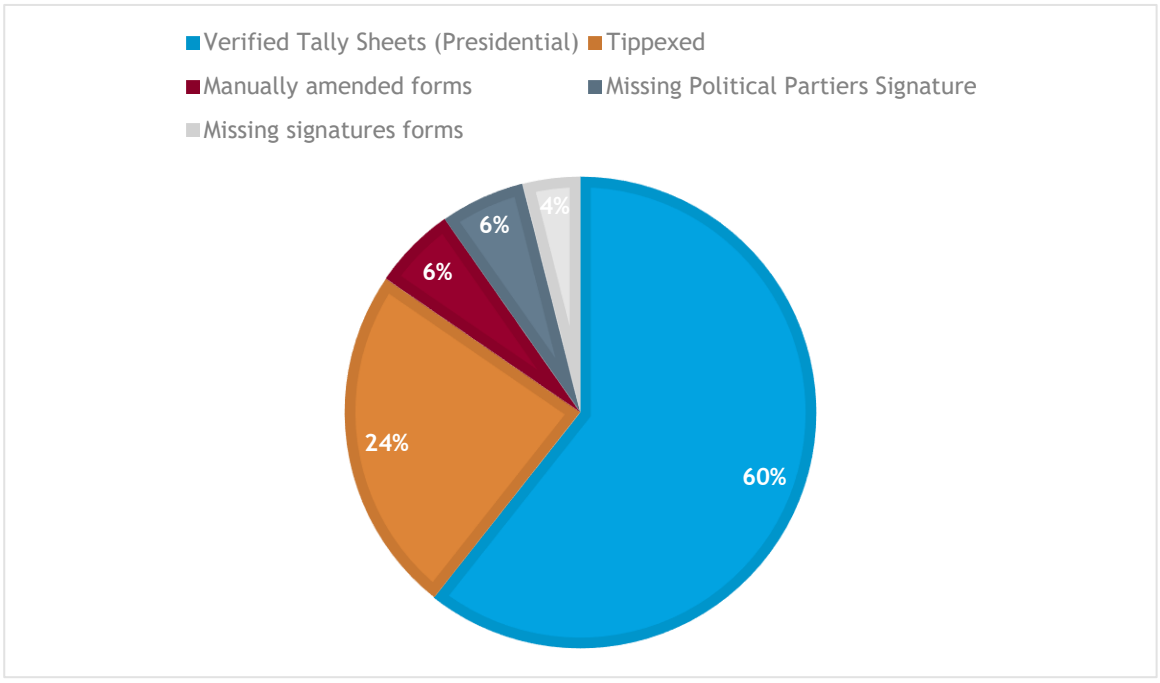
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EXECUTIVE SUMMARY & VERIFICATION RESULTS

Upon MEC's request for support in poll results tallying, UNDP engaged BDO on behalf of MEC to conduct an agreed upon procedures of Malawi 2019 Tripartite Elections to verify that the results received at the constituency tally centres and The National Tally Centre are mathematically correct results before the Malawi Electoral Commission (MEC) makes an official announcement of the results. Agreed upon procedures were performed in order to verify that the results being captured and transmitted by MEC are mathematically true reflection of the result on the ground of elections conducted in Malawi in 21 May 2019. The subject assignment has been conducted based on the agreed upon procedures as stated in the related ToR and Inception Report.

A summary of the audit findings from all the forms MEC presented to BDO at the National Tally Centre is presented in the table below:

Tippexed (corrected with the white corrector)	273
Manually amended forms	65
Forms with missing signatures	45
Forms with missing political parties signatures	66



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REPORT OF FACTUAL FINDINGS

To the National Project Director and
The Resident Representative
United Nations Development Programme ("UNDP")
Lilongwe - Malawi

Report of Factual Findings on the verification that the results of elections received at the constituency tally centres and The National Tally Centre are the correct result before the MEC makes an official announcement of the results. Agreed upon procedures were performed in order to mathematically verify that the results being captured and transmitted by the MEC are a true reflection of the result on the ground of elections conducted on 21 May 2019.

In accordance with the Terms of Reference dated 8 May 2019, UNDP agreed upon procedures with BDO Jordan, we hereby submit our Report of the Factual Findings on the verification of results of 21 May 2019 elections. UNDP requested certain procedures to be carried out in connection with the transmission of the election results.

Objective
Our engagement was a verification exercise to perform certain agreed-upon procedures with regards to the Report of Factual Findings based on the Contract signed between BDO Jordan and the United Nations Development Programme "UNDP". The objective of this verification exercise was to carry out certain agreed-upon procedures and submit to MEC and UNDP a report of the factual findings with regards to the procedures performed.

Standards and ethics
Our engagement was undertaken in accordance with International Standard on Related Services ('ISRS') 4400 Engagements to perform agreed-upon procedures as promulgated by the International Federation of Accountants ('IFAC), and The Code of Ethics for Professional Accountants issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the UNDP requires that the auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants.

Procedures performed
As requested, BDO has only performed the procedures stated in the Terms of Reference in this engagement.

Those procedures have been determined solely by the UNDP, in consultation with MEC, and the procedures were performed solely to evaluate whether the election result in the accompanying Agreed-Upon Procedures Report is eligible in accordance with the terms and conditions.

Because the procedures performed by BDO don't constitute neither an audit nor a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying Report of Factual Findings.

Had we performed additional procedures, or had we performed an audit or review of the Agreed-Upon Procedures Report of the user in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of information
The Report sets out information provided to us by MEC and UNDP in response to specific questions or as obtained and extracted from their accounts and records.

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Factual findings

The total number of tally centres which were the subject of this verification is one hundred ninety-seven (197) centres. The Coverage Ratio is 100% of the Constituencies. This ratio represents the total number of the tally centres verified by us, expressed as a percentage of the total tally centres which were the subject of this verification.

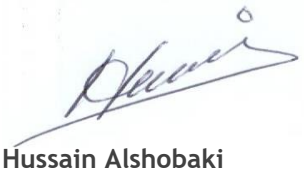
We report the details of our factual findings which resulted from the procedures that we performed under "Factual Findings" section of this Report.

Use of this Report

This Report is solely for the purpose set forth above under Objective. Our report is intended solely for the UNDP, that contracted us for this work and the Malawi Electoral Commission (MEC) for whom this activity was carried out and should not be used by any other parties. To the fullest extent permitted by the law, we do not accept or assume liability to any party other than the UNDP, for our work or for this report. It must not be disclosed to any other party without our prior written consent.

We look forward to discussing our Report with you. We, also, would be pleased to provide any further information or assistance which may be required in this regard.

BDO Jordan / Samman & Co.





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31 May 2019
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INFORMATION ABOUT THE CONTRACT

2.1 Background

The Malawi Electoral Commission (MEC) is a constitutional body created under Section 75 of the Constitution of the Republic of Malawi to supervise and direct the conduct of all elections in Malawi i.e. Parliamentary, Presidential, By-elections, Local Government and Referenda.

The Commission conducts these elections in line with the provisions of the Constitution of the Republic of Malawi, Parliamentary and Presidential Elections Act No.31 of 1993 (PPEA), Local Government Elections Act No. 24 of 1996, Electoral Commission Act No.11 of 1998 (ECA) and the Referendum Act of 2017.

The Electoral Commission Act mandates the Commission to administer elections which are underpinned by transparency, accountability, and progressive electoral systems and instil trust in the electorate. Therefore, any democratic electoral process cannot be considered as such, among other aspects, without a robust result processing and transmission system which is secure, transparent, and agreeable to all stakeholders.

In a bid to further increase transparency and acceptability of the results for the 21st May 2019 Tripartite Elections, the MEC introduced the use of International Independent Auditors to ascertain the accuracy of the poll results at the Constituency and National Tally Centres.

2.2 Purpose of the assignment

The purpose of this assignment is to engage an International Independent External Auditor firm or a consortium of such firms, registered with the International Federation of Accountants (IFAC) Bodies or the Institute of Chartered Accountants in Malawi (ICAM), to verify that the results being captured and transmitted by the Commission are a true reflection of the result on the ground. The audit firm or consortium of such firms shall, further, verify that the result received at the constituency tally centres and the National Tally Centre is also the correct result before the Commission makes an official announcement of the results.

The International External Auditors cannot, however, stop the electoral process. Any anomalies noted and not duly corrected by electoral staff upon being told about them must be recorded and reported straight to the Commission.

2.3 Objectives

- To provide audit services during the processing and transmission of 2019 Tripartite Elections results at the Constituency Tally Centres.
- To verify the authenticity and accuracy of results being transmitted from the constituency tally centres to the National Tally Centre.

2.4 Information about the subject of the verification

Please refer to the table on 'Factual Findings' in this report.

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2.5 Key information

Listed below are the registered voters and actual voters who cast their ballots on 21 May 2019:

DISTRICT CODE	DISTRICT	NUMBER OF POLLING STATIONS	TOTAL REGIS-TERED VOTERS	ACTUAL VOTES CAST	DIFFERENCE	VOTER TURN OUT %	VARIANCE %
1	CHITIPA	168	95,698	76,399	19,299	80%	20%
2	KARONGA	131	146,386	116,759	29,627	80%	20%
3	RUMPHI	108	96,610	77,313	19,297	80%	20%
4	NKHATABAY	129	106,074	77,979	28,095	74%	26%
5	LIKOMA	8	6,973	5,820	1,153	83%	17%
6	MZIMBA	563	478,233	375,095	103,138	78%	22%
7	KASUNGU	289	324,786	242,307	82,479	75%	25%
8	NKHOTAKOTA	150	178,035	123,670	54,365	69%	31%
9	NTCHISI	122	129,844	96,310	33,534	74%	26%
10	DOWA	206	324,520	246,499	78,021	76%	24%
11	SALIMA	133	171,261	122,965	48,296	72%	28%
12	MCHINJI	150	242,096	165,301	76,795	68%	32%
13	LILONGWE	571	1,011,415	754,247	257,168	75%	25%
14	DEDZA	237	310,066	211,931	98,135	68%	32%
15	NTCHEU	166	228,400	162,182	66,218	71%	29%
16	MANGOCHI	261	402,823	293,657	109,166	73%	27%
17	BALAKA	152	156,359	114,933	41,426	74%	26%
18	MACHINGA	181	250,756	179,198	71,558	71%	29%
19	ZOMBA	214	319,035	242,630	76,405	76%	24%
20	CHIRADZULU	85	145,677	117,215	28,462	80%	20%
21	BLANTYRE	196	497,407	376,231	121,176	76%	24%
22	MWANZA	42	48,294	33,015	15,279	68%	32%
23	NENO	69	56,049	38,645	17,404	69%	31%
24	THYOLO	176	279,233	217,854	61,379	78%	22%
25	PHALOMBE	90	167,467	125,117	42,350	75%	25%
26	MULANJE	134	282,130	217,191	64,939	77%	23%
27	CHIKHWAWA	161	258,471	188,239	70,232	73%	27%
28	NSANJE	110	145,472	107,281	38,191	74%	26%
TOTAL		5,002	6,859,570	5,105,983	1,753,587	74%	26%

2.6 Scope of the assignment

As a matter of background, 2019 Tripartite Elections in Malawi adopted a decentralized result processing and transmission system. The results from 5002 polling stations were tallied at 197 sites dubbed Constituency Tally Centres (193 constituencies and 4 additional centres due to overlaps in council jurisdictions).

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Further to the 197 constituency tally centres, there was a National Tally Centre located in Blantyre. All results from the 197 tally centres should be transmitted to the National Tally Centre both electronically through a secure private virtual network and manually by the Constituency Returning Officers.

External Auditors are expected to get enough auditors to carry out the assignments in the following stations/centres:

(a) 197 constituency tally centres shall have a local representative of BDO who shall verify the results before they are transmitted to the National Tally Centre.
(b) The National Tally Centre shall have, seven external auditors (1 team leader + 6 senior auditors), that shall verify the results before they are adopted by MEC in this result processing and transmission exercise.

3. PROCEDURES PERFORMED AND FACTUAL FINDINGS

We have performed the following specific procedures stated in the Terms of Reference (ToR) for the election verification exercise:

3.1. General procedures.

3.2. Procedures to verify conformity of MEC.POLL66a/b/c with the registered voters, analytical review and transmitted results to the National Tally Centre.

The total tally centres' results verified by BDO were (197) centres. The overall coverage ratio was 100%.

We have verified the results transmitted from the (197) constituency tally centres as shown in the above summary table. Then, we have carried out, for each tally centre results, the verification procedures specified in points (3.1) and (3.2) of procedures performed and factual findings. We report our factual findings based on the results of the procedures mentioned below.

PROCEDURES PERFORMED AND FACTUAL FINDINGS

3.1 General Procedures

3.1.1 Terms and conditions of the engagement

We have obtained an understanding of the terms and conditions of this agreement in accordance with the guidelines in the Terms of Reference. All conditions have been met and implemented by both parties except for those stated in the procedures performed and factual findings. No factual findings have arisen from this procedure.

3.1.2 Report on the engagement

The report was prepared in compliance with the General Conditions of the Terms of Reference including format and language.

3.2. Procedures to verify conformity of election results with the registered voters and analytical review

3.2.1 Procedures to verify results processed and transmitted from the tally centres

- We have reported, as per item 4, all the exceptions resulting from the verification procedures specified in the ToR for this verification insofar these procedures did apply to the verified tally centers.
- We have quantified the amount of the verification exceptions found and the potential impact on the Election Results, should the Commission declare the exception item(s) concerned ineligible (where applicable taking into account the percentage of votes verified and the impact on the election results).
- We have reported all exceptions found including the ones which we could not quantify as a result of some verification exceptions and the potential impact of same.

3.2.2 Specific Assignment of Auditors

The International Independent External Auditors shall perform the following tasks:

3.2.2.1 At the Constituency Tally Centres

1) Have access to and record the result brought to the Constituency Tally Centres from the polling stations by each Presiding Officer.
2) For any errors noted by the auditors, correct and record, in the presence of the Presiding Officer, Constituency Returning Officer and party monitors, any arithmetical errors on the results sheets and sign and notify the Constituency Returning Officer and party monitors of the changes made.
3) Verify the printout of the computer captured result (in figures and in words for each candidate) against the original result sheet received from the polling stations.
4) Issue instructions for corrections on the computer printout if any anomalies are noted and record these anomalies.
5) Logon to the system and confirm the captured result as correct before transmission of the result to the National Tally Centre. Once the auditor has confirmed the result, that entry will be locked, and no further changes can be made to that entry.

3.2.2.2 At the National Tally Centre

1) Verify that the printout of the received results tallies with the original result sheet. This requires that the auditor at the National Tally Centre liaise with the auditor at the constituency tally centres.
2) The auditors at the National Tally Centre shall sign the confirmed constituency results and pass on these confirmed results to the Commission. The Commission shall not receive anything not signed off by the auditor

3.2.2.3 At the District Tally Centre

To satisfy the electoral law provisions, the consolidated results at each constituency will be transmitted manually to the District Offices which are designated as district constituency tally centres. These centres have no effect on the results being transmitted to the National Tally Centre but only useful to determine district aggregated results, by the District Returning Officer who is a District Commissioner or CEO.

All independent external auditors from the constituencies within a given district shall converge at the District Council after completing their tasks at the Constituencies. This is to streamline logistics with other polling staff who will converge at district councils. The auditor shall have a task to give assurance that the information being displayed at the district tally centres is the correct information from their constituencies.

3.2.3 Key expected results

- We shall endeavour to give confidence that the figures being released by the Commission are a true reflection of the will of the people in each constituency.

- We shall ensure that each result released by the Commission has supporting documentation from the corresponding polling station, corresponding constituency tally centre, and the National Tally Centre to ascertain that the result is sound, verified and correct.

3.2.7 We provided junior auditors with the following qualifications as Constituency Auditors (197 auditor):

- Malawian junior accountants and auditors
- Minimum one-year experience in Audits
- Proficiency in any of the local languages
- Ethical auditors with good record
- Have no strong institutional affiliations with any of the political parties

3.2.8 Institutional arrangements

The Junior Auditors have been employed and supervised by BDO Jordan's Senior Auditors and worked under the guidance of the Team Leader. BDO's verification and observations were passed onto the MEC Secretariat and the main MEC focal point for BDO's work was the MEC Deputy CEO for Finance and Administration.

FACTUAL FINDINGS SUMMARY

To the MEC Chief Elections Officer and the UNDP Chief Technical Advisor
Lilongwe – Malawi

Dear Sirs,

While performing our verification of the results of 2019 Malawi Tripartite Elections, we have considered the procedures as well as compliance with the Term of Reference, in order to determine our auditing procedures for the purpose of preparing the Factual Findings Report and not to provide assurance on internal control and compliance issues.

Because the procedures performed by us did not constitute either an audit nor a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any kind of assurance on the accompanying Factual Findings Report.

Had we performed additional procedures, or had we performed an audit or review of the financial statements of the user in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

We would be pleased to provide the factual findings related to the election verification exercise.

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31 May 2019
Amman – Jordan

FACTUAL FINDINGS

OBSERVATION
1. Signing of forms by monitors and /or Presiding Officers "PO": Election forms were not all signed by POs and monitors. Monitors of losing candidates ran away before signing the forms such as what was observed in NAMENDE POLLING STATION and NAHKULI POLLING CENTRE. However, auditors insisted on having the subject forms signed by at least two signatories, one of them being the PO. Detailed examples are the followings: - Only Titus BK, the PO of Karonga North at KAPORO SCHOOL CENTRE signed Form 66c. The names of the monitors were completed, but their signatures were not appended. Patrick KANYINGE, the PO of KASANTHA School, Centre Code 02014 in Karonga North signed Form 66c on behalf of all the monitors. - Form 66c for Centre # 06221, CHAMAIWA School, was signed by the PO, while no monitors signed. - Form 66c for Centre # 4109, MALENGA MZOMA School, was not signed by the PO and monitors. Only the names of the monitors and the parties they represented were indicated. - Form 66c for Centre # 4107, KANDE School, was not signed by any monitors. Only the National Initiative for Civic Education (NICE) Representative signed together with the Station PO. - Form 66c for Centre # 4129, KAZANDO School, was only signed by the PO, while no monitors signed. Only the names of monitors and the parties they represented were indicated. - Form 66c for Centre 6248, Kazando School was only signed by the PO and no monitors signed. Only the names of monitors and the parties they were representing were indicated. - Form 66c for Centre 6538, Chanyuni School was not signed by the PO. - Form 66c for Centre 26111, Nalanda School, the same handwriting was used to sign the results sheet for the 5 monitors.
2. Forms which were not clear or complete: A number of Form 66 were not clear. The followings are examples: - Form 66c for Centre # 04024, NKHATA Bay Secondary School. - Form 66c for Centre # 06013, KAZANDO SCHOOL, was not completed with all necessary information.
3. Forms which were not original: - Election results for Centre # 19063, MAERA School, were not captured from an original 66c Form. - Election results for Centre # 06171, CHASYA School, were not captured from an original 66c Form. - Election results for Centre # 20081, NJULI School, were not captured from an original 66c Form. - Election results for Centre # 20082, PHINDA School, were not captured from an original 66c Form. - Election results for Centre 08095, MNDILASAZU J.P. School, were not captured from an original Form 66c. - Election results for Centre 6538, CHANYUNI School, were not captured from an original Form 66c. - Election results for Centre 6249, MUTU School, were not captured from an original Form 66c. - Election results for Centre 19096, DOMASI, were not captured from an original Form 66c.

4. Tippexed and edited forms:

A Significant number of Form 66 were over scribbled, as a result, most of Form 66 became a mess and therefore needed to be replaced by duplicate forms, manually prepared forms, which were completed at the constituency tally centres. Some of the forms were excessively tippexed by POs who used tippex to do their corrections. Auditors made sure that all the figures were tallied and used the logbooks as the source documents to validate tippexed entries. In some instances, the replacement forms were signed off by all parties involved. The followings are examples:

- Form 66c for Centre # 03002, MUSUKU School, was tippexed on both the candidate results and the station statistics.
- Form 66c for Centre # 16246, NAMITONGA School, was tippexed on both the candidate results and the station statistics.
- Form 66c for Centre # 4107, KANDE School, was tippexed on the statistical results (parts C and E).
- Form 66c for Centre # 4109, MWAYA School, was tippexed on both the statistical and candidates results.
- Form 66c for Centre # 21177, TEDZANI School, all stream (S1) results were cancelled and not corrected. The results of (S1) did not match the station totals.
- Form 66c for Centre # 17037, MTAYA FP School, all stream (S1) results did not match the station totals.
- Form 66c for Centre 4099, TUKOMBO School, was tippexed on the statistical totals.
- Form 66c for Centre 4098, KALOWE School, was tippexed on the statistical totals.
- Form 66c for Centre 6275, KABONDWE School, was tippexed on the statistical totals.
- Form 66c for Centre 6237, KAMWANJIRA School, was tippexed on the statistical totals.
- Form 66c for Centre 19049, CHILIPA School, was tippexed on the statistical totals.
- Form 66c for Centre 19047, CHINYAZI School, was tippexed on the statistical totals.
- Form 66c for Centre 19045, GUTU School, was tippexed on the statistical totals.
- Form 66c for Centre 19051, CHIPINI School, was tippexed on the statistical totals.
- Form 66c for Centre 15045, NTUMBO School, was tippexed on the statistical totals.
- Form 66c for Centre 19052, CHIKUGWA School, was tippexed on the statistical totals.
- Form 66c for Centre 16236, HABITAT, was tippexed on the statistical totals.

5. Suspected manipulation of results forms:

- One of the Presiding Officers of NDUNDE CCAP did not fill Form 66c and claimed it was not in the material provided to him. He recorded the data in the logbooks given during MEC training and transferred the figures to Form 66 that was provided by other officials. The form was signed off by all concerned parties.
- Forms were sometimes left in the hands of the junior auditors while the POs disappeared or left without even notifying that they were leaving. Such instances occurred in CHIRADZULU, BALAKA WEST and LUNZU.
- There was a situation of suspected manipulation in recording election results at MANGOCHI WEST through involving the POs. However, the auditor intervened and cleared all problems and the forms were finally submitted.

6. Submission of incorrect forms:

- ICT people, in some instances, used to scan the wrong copies of Form 66 and capture wrong information. Auditors asked the ICT people to access the subject record and cancel the incorrect entry and re-capture the valid one.

7. Availability of polling stations:

- One polling centre in CHIKWAWA EAST experienced floods, as such delayed the results management process.
- Some tally centres were without electricity, as such the processing of the election results was delayed.

8. Challenges on performing audit procedures:

- Some POs requested auditors to help in counting while our auditors were instructed not to participate in counting as that was out of the scope of our responsibility.
- Sometimes auditors were not allowed to perform certain procedures because the POs or CROs were not given prior notice, for example taking a picture of Form 66 by the auditor.

9. Security of the auditors:

- Sometimes POs poured insults upon the junior auditors complaining that they kept them for too long without getting reconciled results.
- Voters at THYLO WEST almost started throwing stones at the auditors but were stopped by the MDF.

10. The voting process:

- Auditors observed that, by large, the voting process ran smoothly.
- The confirmation of voters was a manual process which took too much time. We suggest using a proper kit for this purpose.
- Election forms that were folded while being wet posed a problem, as the ink used to spread onto the names of the other candidates in the subject form. These forms were replaced anyway.
- Some voters instead of putting their ballot papers in the ballot boxes, they left them on the voting booth.
- The transfer of voters was a potential source of invalid votes. There was no serial numbering of these transfers and authorisation was done by either CROs or POs. The transfers were sealed in envelopes. The envelopes that came to our attention were opened and the monitors verified them, and all parties were content. There was a risk that these forms could be abused by the POs and/or CROs. For control purposes, maintaining the sequence of serial numbers is important. Also, by merely allowing transfers to occur during voting, a number of registered voters might be exceeded.
- POs brought logbooks only instead of the completed Forms 66 to the Constituency Tally Centres. Also, some POs sealed Form 66 (which had the results) in the ballot box. To resolve this, seals were broken in the presence of the CROs, POs and monitors. Auditors observed the process to ensure completeness and validity.
- In the instances where Forms 66 were missing from the polling stations, POs argued that the intended forms were not part of the kit despatched to the polling stations. All the missing Forms 66 were completed by the POs in the presence of the stakeholders at the tally centres.

11. Recording of voting results and security of documentation:

- POs were often taught or helped by auditors on how to complete the election forms.
- Sometimes, POs were struggling to differentiate between spoiled, unused and null or void ballot papers.
- Many POs failed to balance the statistics on the election forms, e.g. MULOZA BORDER, NYAMADZERE SCHOOL, NENO SOUTH, DEDZA CENTRAL EAST, NDUNDE TDC, NAMENDE, ZOMBA CHANGALUME, THYLO THAVA, MULANJE CENTRAL, BLANTYRE BAMGWE, MULANJE SOUTH EAST, CHKHWAWA MKOMBEZI, NTHISI NORTH EAST, DEDZA EAST, and PHALOMBE TTC. Many forms were returned to CROs and POs after showing them that the forms were not balanced. "Teachers failed to balance, and I gave them a free lesson here. Since yesterday, Mpaka Pano and we have almost 28 polling stations and one akwanitsa kubalanca has only two" remarked an auditor. Another auditor remarked again that "Mathematics are not in order, almost every form has an error, there are always gaps and errors all over". Auditors ended up working together with the POs and CROs in order to balance the figures. On balancing the figures, no auditor was allowed to tamper with the candidates' results. Some officials confided to the auditors that they were not adequately trained. It is possible that CROs and POs might not have been sufficiently trained on completing the election forms.
- Some POs used to just dump Forms 66 on the CROs desks and disappear, e.g. Thava, Nkhotakota. Some POs were followed to their homes in order to get their signatures.

12. Preparations for the tallying exercise:

The required equipment was successfully configured by the technicians, yet, there were the following issues:

- There were problems in gensets.
- Servers were unreachable because of network problems.
- Cables were unavailable so power was not brought to the kit due to low power patronage.
- Some printers failed to work e.g. Dedza Central, Lunzu.
- MEC laptops were not retaining power, e.g. Zomba Changalume.
- There were network breakdowns during data transmission.
- ICT staff forgot to assign the auditors the privileges of a 'verifier'.
- There was inconsistency in terms of allowing using either emails or national IDs to log in to kits.

13. National Tally Centre findings:

During the review of the transmitted results at the National Tally Centre, the followings were noted:

- In terms of controlling and reconciling the transmitted results, MEC was unable to specify what was verified by the auditors and what was not.
- The transmitted results appeared on the screen before the verification of the auditors. MEC considered that final results before auditors' approval.
- Many of the tally sheets were rejected by the auditors because of the missing signatures of the corresponding political parties. Later, MEC provided us with an official letter to approve all papers if they contained the Presiding Officer's signature only.
- Many of the tally sheets were rejected because of manual amendments. Later, MEC provided us with an official letter to approve any manual amendments on the tally sheets and forms that were used at the constituency tally centres.

14. Results not tallying to the station totals:

A number of polling stations stream results were not tallying to the totals of the stations. The followings are examples:

- Stream results (S1) for Form 66c, Centre 01052, KAWEMBE, did not match the results of the station total.
- Stream results (S1) for Form 66c, Centre 01147, CHIGUZA School, did not match the results of the station total.
- Stream results (S1) for Form 66c, Centre 01048, CHINTHI, did not match the results of the station total.

- Stream results (S1) for Form 66c, Centre 01049, KAJALIRO, did not match the results of the station total.
- Stream results (S1) for Form 66c, Centre 01043, VUMO, did not match the results of the station total.
- Stream results (S1) for Form 66c, Centre 01044, KAMIRAZOVU, did not match the results of the station total.
- Stream results (S1) for Form 66c, Centre 01054, SALALA, no results were indicated on the form.
- Stream results (S1) for Form 66c, Centre 01053, Goya, did not match the results of the station total.
- Stream results (S1) for Form 66c, Centre 01056, KAPEREMERA, no results were indicated on the form.
- Stream results (S1) for Form 66c, Centre 01036, MAHOWE, no results were indicated on the form.
- Stream results (S1) for Form 66c, Centre 01034, MWENJE, no results were indicated on the form.
- Stream results (S1) for Form 66c, Centre 01031, MIBANGA, did not match the results on the station total.
- Stream results (S1) for Form 66c, Centre 01032, KAROPA, did not match the results on the station total.
- Stream results (S1) for Form 66c, Centre 01058, MSONGOLERA, no results were indicated on the station total.
- Stream results (S1) for Form 66c, Centre 10191, MWANAMANGA Junior Primary School, no results were indicated on the form.
- Stream results (S1) for Form 66c, Centre 10190, MPANGISENI School, no results were indicated on the form.
- Stream results (S1) for Form 66c, Centre 07242, NKHWALI School, no results were indicated on the form.
- Stream results (S1) for Form 66c, Centre 07065, KAWANDE School, no results were indicated on the form.
- Stream results (S1) for Form 66c, Centre 07241, CHIDZUMBI School, no results were indicated on the form.
- Stream results (S1) for Form 66c, Centre 08095, J.P. School, no results were indicated on the form.

15. Registered voters per stream exceeding 800:

The maximum number of voters per stream was limited to 800 voters. However, we noted some instances where votes cast exceeded the maximum number the of the registered voters per stream. The followings are examples:

- Form 66c for Centre 6024, Candidate 477, polled 876 votes on Stream 1, where the number of the maximum voters per stream was exceeded by 76.
- Form 66a for Centre 1054, Candidate 2003, polled 832 votes on Stream 1, where the number of the maximum voters per stream was exceeded by 32.

RECOMMENDATIONS

The followings are our suggested recommendations based on the above findings that can improve the processes and workflow of any future and upcoming elections:

The role of the external auditor:

1) The role of the external auditor should be amended and expanded to cover the processes at both the constituency tally centres as well as the final approval issued at the National Tally Centre;
2) The external auditors should start their mission at least three weeks before the elections;
3) The auditors should review all the processes and make sure they comply with the internationally adopted best-practices with regards to conducting elections;
4) The external auditors should have enough time to arrange for hiring local auditors so as to include conducting first and second interviews as well as contacting references;
5) The auditors should select a random sample of the Presiding Officers and assess their comprehension of the overall election process and arrange for their training, in advance to elections, accordingly; and
6) MEC should increase the overall awareness as to the vital role of the auditors in the elections process.

The arrangements for elections:

The transparency and accuracy of the results at the consistency tally centres should be improved as we have noted that there was a lack of knowledge and experience with regards to the required procedures and forms filling process (60 and 66) as well as the consolidation of the votes at the centres. The followings are the recommendations of UNDP in this regard:

1) Increase the awareness among POs as to the election process and workflow inside the polling stations and the constituency tally centres;
2) Conduct practical training for POs and other officers of the polling stations so as they all acquire required knowledge and have a clear understanding of the voting process. The training to cover issues like filling forms, reporting timing and protocol, handling arising issues and problems, etc.;
3) Select only qualified and independent employees, taking into account their ethics and objectivity;
4) Explain the elections workflow to all levels of stakeholders (including governmental and non-governmental) who participate in the election process;
5) Each observer or verifier of data should sign a code of conduct and acknowledgment as to understanding the election process;
6) The PO at the constituency tally centres, should be an expert in elections workflow and capable of handling the results received from the polling stations;
7) At each of the constituency tally centres, regulations, instructions and rules should be printed out and hanged all around the election venue supported with pictures in order to be clear for all stakeholders there. Examples are images of: no tippexed, no manual amendment, etc.;
8) Activate the rule of IT audit in order to configure proper access to the system; and
9) The external auditors should have Excel control sheets or a simple software such as MS Access for matching the results.

Workflow at the constituency tally centres:

1) A draft form should be filled upon the closure of voting count at the polling stations;
2) The draft form should be reviewed and approved, then a final form should be prepared accordingly;
3) Draft and final forms should be reviewed and approved by the designated political parties;
4) The Presiding Officer should sign and approve the final result after the approval of the political parties;
5) The Presiding Officer at the polling stations should check the correctness of the final forms before releasing them to the constituency tally centres. This includes the correctness of the form in terms of checking that no changes occurred, the form is not tippexed and the numbers are reconciled correctly (words and numbers), where any mistakes should be corrected directly or having the subject form rejected altogether;
6) The ICT officers should capture the result and print out the form and submit to the auditor; and

7) The auditor should ensure that what is captured is similar to what is on the ground, and verify the results captured by ICT officers.

Workflow at National Tally Centre:

1) The National Tally Centre should receive the results from the constituency tally centres;
2) The front desk section, which receives the results, should maintain control and reconciliation sheet linked to MEC election system, where only results receiving is approved;
3) The external auditor should feed the coming results to the excel control sheet or MS Access control sheet;
4) MEC employees should check the result at the first stage;
5) The external auditors should check the results again and verify them electronically, noting that the results should not appear on the screen before the final verification of the external senior auditors;
6) The external senior auditors should have access to MEC system to issue the final approval;
7) MEC reconciliation sheet, which is linked to the system, should be automatically updated to show the status of the received results, whether verified or still under processing;
8) The external auditor should match the results received from MEC with that in the control sheet; and
9) What appears on the screen finally, should be the accurate, approved and final results.