

Scrutiny of the Electoral Commission's financial estimate for 2021-22 and five-year plan for 2020-21 to 2024-25

November 2020



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November 2020



About the Committee

The Committee was established in September 2020. Its remit can be found at: www.senedd.wales/seneddLLC

Committee Chair:



Ann Jones MS
In Ann's capacity as the
Deputy Presiding Officer
Welsh Labour

Current Committee membership:



Suzy Davies MS
Welsh Conservatives



Llyr Gruffydd MS
In Llyr's capacity as
Chair of the Finance Committee
Plaid Cymru



Dai Lloyd MS
Plaid Cymru



Rhiannon Passmore MS
Welsh Labour



David J Rowlands MS
Independent Alliance for Reform*

*On 23 September 2020, David J Rowlands MS was elected as a Member of the Llywydd's Committee on behalf of the Brexit Party group. On 16 October 2020, David resigned from the Brexit Party group and subsequently joined the Independent Alliance for Reform group. On 11 November 2020, David was elected as a member of the Committee on behalf of the Independent Alliance for Reform group.

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1. Introduction

The Senedd and Elections (Wales) Act 2020 provides for the funding of the Electoral Commission's work on devolved Welsh elections and devolved Welsh referendums from the Welsh Consolidated Fund. The Act also provided for the establishment of a new committee of Senedd Cymru, the Llywydd's Committee, with responsibility for scrutiny of the Electoral Commission's financial estimates and five-year plans relating to the Commission's work on devolved Welsh elections and devolved Welsh referendums.

The Electoral Commission's historic funding arrangements

1. The Electoral Commission ('EC') is the independent body which oversees elections and regulates political finance in the UK.
2. Prior to section 28 of the **Senedd and Elections (Wales) Act 2020** ('SEW Act') coming into force the EC received its core funding from the UK Parliament.¹ The EC's financial estimates and five-year plans were agreed by the UK Parliament's **Speaker's Committee on the Electoral Commission** and the EC was accountable to that Committee for all of its spending.

The Senedd and Elections (Wales) Act 2020

3. Amendments to the **Political Parties, Elections and Referendums Act 2000** ('PPERA') made by the **SEW Act** provided for the EC's work on devolved Welsh elections and devolved Welsh referendums to be funded from the Welsh Consolidated Fund.²
4. The **SEW Act** also provided for the EC to be accountable to the Welsh Parliament ('Senedd') for its work and spending on devolved Welsh elections and devolved Welsh

¹ In addition to receiving core funding the Electoral Commission may undertake certain activities at the request of Welsh, UK or Scottish Ministers, or the Senedd Commission, and be reimbursed for such work.

² Paragraph 16A(1) of Schedule 1 to the SEW Act.

referendums.³ Section 28 of the **SEW Act** sets out that, in Wales, the scrutiny of the EC would be carried out by a new committee of the Senedd – the Llywydd's Committee ('Committee').

The Llywydd's Committee

5. The Llywydd's Committee was established by resolution of the Senedd. The motion to the establish the Committee was agreed on 23 September 2020 and took effect on 1 October 2020.

6. Every year, the EC must submit to the Committee an estimate of its spending for the next financial year in relation to devolved Welsh elections and devolved Welsh referendums. At certain times the EC must also submit to the Committee a five-year plan setting out the EC's aims and objectives relating to devolved Welsh elections and referendums in the ensuing five-year period. The EC submitted its **financial estimate for 2021-22** and **five-year plan for 2020-21 to 2024-25**⁴ to the Committee on 1 October 2020. On 15 October the EC submitted **additional information** on the estimate.

7. Prior to developing its estimate, the EC was made aware that in May 2019, the Senedd's Finance Committee published its **Statement of Principles** that it expects bodies funded directly from the Welsh Consolidated Fund to have regard to when making budget proposals. The principles state budget proposals should be set in the context of the long term financial funding situation in Wales and funding pressures in the wider public sector, and that any requests for budget increases should be backed by evidence of the need, benefit and attempts that have been made to reduce such costs.

8. The Llywydd's Committee must scrutinise any estimates and plans submitted to it by the EC to ensure consistency with the "economical, efficient and effective discharge"⁵ by the EC of its functions in relation to devolved Welsh elections and devolved Welsh referendums. This is a report on the Committee's scrutiny of the first **estimate** and **five-year plan** submitted to it by the Electoral Commission.

³ Section 28 and Schedule 2 to the SEW Act.

⁴ The five-year plan submitted to the Committee is the Electoral Commission's Interim Corporate Plan for 2020-21 to 2024-25. At the time of writing this report the Interim Corporate Plan is being updated.

⁵ Paragraph 16A(7)(b) of Schedule 1 to the Political Parties, Elections and Referendums Act 2000.

9. The Committee met on 6 November 2020 to scrutinise the **estimate** and **plan** submitted on 1 October 2020. The meeting was attended by the following EC representatives:

- Elan Closs Stephens (Electoral Commissioner for Wales)
- Bob Posner (Chief Executive and Accounting Officer)
- Kieran Rix (Finance Director)
- Rhydian Thomas (Head of the Electoral Commission in Wales)

10. To assist the Committee with its scrutiny of the EC's estimates and plans, the Comptroller and Auditor General (CAG)⁶ must carry out an examination of the value for money with which the EC has used its resources in discharging its functions in relation to devolved Welsh elections and devolved Welsh referendums and submit a report on the examination to the Committee. A **report** was submitted to the Committee by the CAG on 20 October 2020 and was considered at the Committee's meeting on 6 November 2020. This report was not based on a value for money examination of the EC's use of resources in respect of its Welsh activities. Rather it "summarises the work of the Electoral Commission (the Commission) including what it does, how much it costs, and recent and planned changes."⁷

11. The Committee must consult the Welsh Ministers on any estimates and plans submitted to it by the EC and have regard to any advice provided by the Welsh Ministers before deciding if it is satisfied with the estimates and plans. The Committee shared the EC's **estimate for 2021-22** and **five-year plan** with the First Minister and Minister for Housing and Local Government on 9 October 2020. In his **response**, received on 9 November, the First Minister confirmed:

⁶ The Comptroller and Auditor General (CAG) in the United Kingdom is the government official responsible for supervising the quality of public accounting and financial reporting. The CAG is an officer of the House of Commons who is the head of the National Audit Office, the body that scrutinises central government expenditure.

⁷ National Audit Office, A Short Guide to the Electoral Commission, March 2020, page 2.

“the activities described by the Electoral Commission in the estimate and five-year plan are in line with the Welsh Government’s expectations about what will be required during the periods these cover.”⁸

12. Having considered an estimate and plan submitted by the EC, the CAG’s report and Ministers’ advice, the Committee must lay an estimate (and five-year plan if required) before the Senedd, with or without modifications by the Committee. Standing Order 20.20B requires the Committee to lay an estimate and plan by 22 November.

13. The estimate laid by the Committee will then appear in the Annual Budget Motion, for agreement by the Senedd.⁹

⁸ Letter from the First Minister to the Chair of the Llywydd’s Committee, 2 November 2020

⁹ See Standing Order 20 for an explanation of the Senedd’s budget process.

2. Scrutiny of the Electoral Commission's financial estimate for 2020-21 and five-year plan from 2020-21 to 2024-25

This chapter provides a summary of the Electoral Commission's financial estimate for 2021-22 and five-year plan and the conclusions and recommendations of the Committee's scrutiny of the estimate and plan.

The benefits of devolved funding and accountability arrangements

14. The devolution of the EC's funding and accountability arrangements in relation to devolved Welsh elections and devolved Welsh referendums follows the devolution of responsibility to the Senedd for devolved elections in Wales by the Wales Act 2017.

15. Reflecting on the benefits of these constitutional changes the Chief Executive noted that:

"devolution does offer opportunities. It offers us opportunities, as we see it, in the context of a framework of, it has to be said, a lot of electoral law is dated, and it's complex and it's difficult, and we see that."¹⁰

16. The Electoral Commissioner for Wales provided a particular example of such benefit:

"your Senedd and Elections Act of 2020 also offered us possibilities about modernising the electoral system. So, it's always good to see a country taking a lead role and perhaps showing that some modernisation should not be feared as much as it is feared in some quarters, and that we can, perhaps, make our law rather more straightforward and more fit for the twenty-first century."¹¹

17. On the benefits of devolving oversight of the regulation of devolved Welsh elections to the Senedd, the Chief Executive noted that:

¹⁰ Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 30.

¹¹ Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 35.

"The addition, for us, of financial accountability to you as well [as the Speaker's Committee] enables us to focus even more on how we do our work for you, be it on campaigns, be it how we deliver the elections."¹²

The financial estimate for 2021-22

The basis on which the estimate was prepared

18. Responding to a question on how the Senedd's Finance Committee's **Statement of Principles** had been considered in the preparation of the **estimate** the EC's Director of Finance stated that:

"We are well aware of the principles and we did have regard to them in preparing our budget. [Our] statutory accounting officer, has to apply a set of rules called managing public money¹³, which are a UK-wide set of rules. Most principles cascade through the whole of the UK public sector. They require, for example, that the budget be taut and realistic...and prudent. We've always had regard to the wider public sector spending pressures and budget pressures in our budget"¹⁴

19. As explained in the **letter** which accompanied the **estimate**, all costs that are directly attributable to the EC's work on devolved Welsh elections and devolved Welsh referendums are included in the **estimate**. These are referred to as direct costs. The **letter** explains that the **estimate** also includes a proportion of costs referred to as indirect costs, which includes all EC costs other than those that are directly attributable to UK, Scottish, English or Northern Irish elections and the costs of exercising functions relating to reserved powers. The **additional information** submitted on 15 October notes that the proportion of the EC's indirect costs included in the **estimate** reflects the Welsh population as a proportion of the UK's population i.e. 4.72 per cent. In the **letter** submitted to the Committee alongside the **estimate** the EC noted:

"The indirect costs to which the Senedd will be contributing underpins the Commission's wider work to ensure fairness, trust and confidence in our democratic processes. This work is delivered by regulatory, legal, policy,

¹² Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 33.

¹³ Managing Public Money is the UK Treasury's handbook for those responsible for spending public money. It is aimed at ensuring public funds are spent with probity and in the public interest.

¹⁴ Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 42.

communications and guidance teams based across the UK. It includes ensuring high standards in electoral registration and administration across the UK, and giving voters transparency over money spent and received by campaigners and parties. The Senedd's share of these costs also supports investment in programmes of work to support confidence in our electoral processes."¹⁵

20. Reflecting on the process of preparing the estimate the EC's Director of Finance stated that:

"The costs that are directly related to Welsh functions, what we do is we start to build the budget up by activity, so where it's a specifically Welsh activity, we will be able to identify that very early in the budgeting process. It's been quite easy to identify some items of expenditure: things that we're purchasing, in particular, that relate to it directly, we can identify comparatively simply. Pay is a bit more difficult—that's where we experience more difficulties. We have to estimate what individual members of staff will be doing more than a year in advance, and naturally that involves an element of judgment. So, our finance team work very closely with budget managers to try and estimate what people will be spending their time on, and we keep that under review during the year, so that if it does change wildly, we can always make some adjustments if we need to. That is inevitably subjective when you're looking forward, and that's the biggest challenge."¹⁶

The Committee's view

21. It is appropriate for the estimate submitted to the Senedd to include all of the EC's costs that are directly attributable to the work of regulating and supporting devolved Welsh elections and devolved Welsh referendums, and for such costs to be met from the Welsh Consolidated Fund.

22. It is reasonable for the EC's estimate to include a proportion of the EC's indirect costs (such as overheads), as such spending helps ensure the effectiveness and transparency of elections in Wales. The apportionment of the EC's indirect costs on the basis of population size appears appropriate considering the relative benefit of such spending to Wales.

¹⁵ Letter to the Committee from the Electoral Commission, 1 October 2020.

¹⁶ Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 54.

23. This means that the EC will be accountable to the Senedd via the Llywydd's Committee for all of its direct work and direct spending on devolved Welsh elections and devolved Welsh referendums, and for a proportion of its core spending as an organisation.

24. The Committee acknowledges the complexity involved in estimating months in advance exactly how staff will split their time between different aspects of the EC's work, in order to calculate costs for inclusion in the estimate. Whilst the methodology used appears thorough, the Committee agrees with the EC that it should monitor how staff time is actually spent during 2021-22, with the accuracy of staffing cost estimates reviewed accordingly.

Recommendation 1. The Committee recommends that during 2021-22 the Electoral Commission continuously reviews the accuracy of its estimates on how staff's time will be spent. A low cost approach to such a review may be adopted, for example by use of sampling. If such a review identifies that the time spent by staff on work in relation to devolved Welsh elections is significantly different to that which had been accounted for in the estimate for 2021-22, the Electoral Commission should revise its methodology for estimating such in the future.

Overarching Costs

25. The total of the estimate submitted by the EC for the financial year 2021-22 is £1.75 million. In March 2019, during preparation of the SEW Act, the EC estimated the cost of its work in relation to devolved Welsh elections and devolved Welsh referendums would total £1.6 million during an electoral year.¹⁷

The Committee's view

26. The five-year plan submitted by the EC did not provide details of the EC's planned work in relation to devolved Welsh elections and devolved Welsh referendums during 2021-22. This made it difficult to assess in detail the extent to which the estimated costs are reasonable in order for the EC to be able to undertake such work effectively and efficiently. The letter accompanying the estimate and annex to the estimate did set out some broad objectives for the EC's work on devolved Welsh elections in 2021-22.

27. Based on those broad areas of work and the EC's explanation of how the estimate has been calculated, the overarching costs included in the estimate appear reasonable. This

¹⁷ Explanatory Memorandum to the Senedd and Elections (Wales) Bill, paragraph 133, page 436.

view is supported by the First Minister's advice that the estimate and five-year plan are in line with the Welsh Government's expectations. The Committee notes that the total of the estimate is broadly in line with the estimated figures provided by the EC in preparation for the introduction of the **SEW Act**.¹⁸

Conclusion 1. The Committee is satisfied the financial estimate for 2021-22 is consistent with the economical, efficient and effective discharge by the EC of its functions in relation to devolved Welsh elections and devolved Welsh referendums.

Specific costs included in the estimate

28. The headline figures in the EC's estimate include:

- Campaigns and corporate identity (£559k)
- Resource (£255k)¹⁹
- Electoral administration – Wales (£230k)²⁰
- Regulation (£109k)²¹

29. The Head of the EC in Wales noted in relation to 'campaigns and corporate identity' that:

"The figure includes costs for the end of the Senedd elections campaign at the end of April and beginning of May, and most of the preparations for the local

¹⁸ Explanatory Memorandum to the Senedd and Elections (Wales) Bill, paragraph 133, page 436

¹⁹ The additional information submitted to the Committee on 15 October set out that the 'Resource' budget line included costs related to information technology; central administrative support; facilities and accommodation; and finance and procurement.

²⁰ The additional information submitted to the Committee on 15 October set out that the 'Electoral administration' budget line included costs to be incurred as a result of the EC's activities in relation to devolved Welsh elections and devolved Welsh referendums, including preparing for the 2021 Senedd and 2022 local government elections in Wales; developing and delivering guidance, resources and support for candidates, agents, Returning Officers, Electoral Registration Officers and electoral administrators; and engaging with local authorities and Returning Officers to support and challenge their delivery of electoral events using performance standards.

²¹ The additional information submitted to the Committee on 15 October sets out that the 'Regulation' budget line included developing guidance for the relevant Welsh elections for candidates and agents; providing advice to integrity leads (police) campaigners and candidates in Wales; and publishing financial data in Wales and any compliance and enforcement work arising from relevant activity in Wales.

government elections in 2022. It includes three specific elements for the two elections: a public awareness campaign—the television, radio and online advertisements that you see that encourage voter registration and provide information to voters. The second element is campaign work targeted specifically at audiences such as those who have just been added to the franchise, for example. So, young people at 16 and 17 years of age and foreign nationals for the Senedd election, and we anticipate also that that will be the case for the 2022 elections, given the detail of the Local Government and Elections (Wales) Bill...And the third element, then, would be partnership work across Wales. We will seek to encourage a range of stakeholders to engage with the voter registration materials that we provide.”²²

30. The **SEW Act** includes provisions to allow 16 and 17 year olds and foreign nationals to vote in Senedd elections. The provisions for extending the franchise to these groups will have effect for Senedd elections held on or after 5 April 2021. The **Local Government and Elections (Wales) Bill** proposes similar changes to the franchise for local government elections in Wales.

31. The Head of the EC in Wales provided evidence of the work being undertaken by the EC to raise awareness amongst these newly enfranchised groups of their right to vote, for example media campaigns and the production of educational resources. He stated that such work will continue into the next financial year, in the run up to local government elections in Wales in 2022, and that the costs of such work are included in the ‘campaigns and corporate identity’ budget line:

“There is so much work done already and we want to continue that good work during the next financial year, when we're accountable to you, to ensure that these new groups, which are now captured in the new franchise, are aware of their democratic rights.”²³

32. As noted in the **additional information** submitted on 15 October, the ‘electoral administration’ budget line includes the costs of supporting the delivery of the Senedd election scheduled for May 2021 (for example in providing guidance and resources for

²² Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 61.

²³ Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 86.

Returning Officers and electoral administrators). The EC stated in the **letter** submitted with its **estimate** that this work could be affected by the Covid-19 pandemic:

"The Senedd election in 2021 will be taking place against the backdrop of the Covid-19 pandemic. Key to our work in supporting the poll will be ensuring that the electoral community has the resilience to cope with the changing situation, keeping the needs of voters at the forefront of planning so that they are able to vote with confidence using their preferred method of voting. We will continue to work with the Welsh Government and the electoral community to plan for this... In the event that there is a significant shift in the pandemic, or the policy approach to the pandemic, ahead of the 2021 and 2022 polls then it is possible that additional measures will be required which are not provided for within the Estimates that we are submitting. If that is the case, we may be required to submit a Supplementary Estimate"²⁴

33. The **estimate** submitted does not specify costs relating to the delivery of bilingual services. The EC is required by law to provide services in Welsh and in English and its public information is available in both languages.²⁵ The Head of the EC in Wales explained how translation costs have been factored into the estimate:

"we do have a full-time translator working for the Commission in Wales as a staff member, and his costs in terms of internal and external work that are relevant to devolved elections are included in the Welsh budget line. There are also some translation costs for specific projects, such as improving online guidance, for example, and that's also included in the budget lines related to those relevant activities."²⁶

The Committee's view

34. The Committee notes the work being undertaken by the EC now and planned for the next financial year, to help raise awareness of voting rights amongst newly enfranchised groups and to support the delivery of the next Senedd and local government elections.

²⁴ Letter to the Committee from the Electoral Commission, 1 October 2020.

²⁵ The EC is required to comply with Welsh Language Standards imposed in accordance with the Welsh Language Measure (Wales) 2011.

²⁶ Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 100.

The Committee considers that such work will be vital to the effective delivery of those elections.

Recommendation 2. The Committee recommends that the Electoral Commission keeps the Committee informed on any cost increases resulting from the Covid-19 pandemic and whether these costs are likely to require a revised estimate.

Presentation of the estimate

35. The estimate submitted included broad headings and costs, with limited explanation of the specific costs included in each budget line. The estimate submitted was less detailed than estimates submitted to the Senedd by bodies already funded from the Welsh Consolidated Fund.

36. Due to the lack of detail in the estimate submitted, the Committee requested and received additional explanatory information. This further information proved helpful to the Committee with its initial consideration of the estimate.

37. Asked if it would be possible to submit more detailed estimates in future the Director of Finance stated that:

“We gave a commitment at the beginning of this process to provide information in whatever form the various Parliaments require, so we will continue to work with your officials to do that.”²⁷

The Committee's view

Recommendation 3. The Committee recommends that the Electoral Commission submits more detailed financial estimates in future to include specific costs in each budget line, along with the totals of such specific costs and an explanation of how costs have been calculated.

Depreciation

38. Depreciation totalling £73k was included in the estimate as an indirect cost. Bodies already funded from the Welsh Consolidated Fund normally make adjustments to remove non-cash items such as depreciation in their estimates when calculating their net cash requirement i.e. the actual cash sum required from the Welsh Consolidated Fund. In this

²⁷ Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 52.

respect the **estimate** submitted by the EC is inconsistent with the estimates submitted to the Senedd by bodies already funded from the Welsh Consolidated Fund. Addressing this point the Director of Finance noted that:

"funding from the Welsh Consolidated Fund is provided in cash. Because depreciation has, typically, had no immediate relationship to cash outflows such funding typically covers current expenditure excluding depreciation, plus capital expenditure. In early discussions with Welsh Government and Senedd officials, we had all been working on the assumption that funding would be in line with that practice...The Committee will be aware that, where functions transfer from Westminster to the Senedd or Welsh Government it is normal for HM Treasury to transfer the related funding from the UK department concerned to the Welsh devolved funding block...HM Treasury officials were approached by both the Electoral Commission and Welsh Government officials for their technical advice on how best to ensure the transfer to the devolved funding block and the funding due to the Commission remain aligned. Their strong advice was that this could best be achieved by calculating both on the basis of current expenditure including depreciation. The Commission is content to be funded on this basis as it best meets the financial requirements Welsh Government and Senedd officials have identified, and is consistent with the advice of HM Treasury."²⁸

The Committee's view

39. The Committee notes and accepts the explanation provided for the inclusion of depreciation in the estimate for 2021-22. The Committee anticipates that further consideration is required, in consultation with the Electoral Commission and Welsh Government, of the potential implications of reflecting depreciation in future EC estimates for the Welsh Consolidated Fund, and whether such practice should continue.

Conclusion 2. The Committee will give further consideration to the potential implications for the Welsh Consolidated Fund of including depreciation in future EC estimates.

²⁸ **Letter** to the Committee from the Electoral Commission's Director of Finance, 6 November 2020.

The five-year plan for 2024-25

40. The **five-year plan** submitted to the Committee is the EC's Interim Corporate Plan for 2020-21 to 2024-25.

41. The **Corporate Plan for 2024-25** was agreed by the UK Parliament's Speaker's Committee in March 2020 prior to the commencement of legislative provisions to devolve the EC's funding and accountability arrangements. This **plan** noted that from September 2020 the EC will be accountable to the Senedd for its work on devolved Welsh elections. It also noted some broad areas of work for the EC in response to the **SEW Act** and in preparation for the **Local Government and Elections (Wales) Bill**.

42. The plan did not set out the EC's aims and objectives specifically in relation to its regulation and support of devolved Welsh elections and devolved Welsh referendums.

43. In his **report** to the Committee the CAG noted that:

"The Commission has a good track record of financial management, remaining within its estimates, despite a period of intense and unpredictable electoral activity. Its financial statements have been reliable, confirming that its accounts have been materially true and fair and that resources have been used in accordance with Parliament's intentions. The Commission has undertaken sound work to evaluate the effectiveness of some of its activities"²⁹

44. The CAG also noted in his **report** that the plan would be enhanced by providing more granular detail on the costs, timetable and milestones for major projects during the plan period as well as performance measures to better measure the EC's value for money.³⁰

45. The EC's Chief Executive noted the EC's intention to prepare an updated five-year plan. This will be submitted during the second half of 2021 in order to provide the new Chair of the EC, due to be appointed in early 2021, to consider the plan before its submission. This timetable will also mean the plan is submitted for consideration by Members of the new Senedd following the Senedd election in 2021.

46. Responding to the CAG's recommendations the Chief Executive noted:

²⁹ The National Audit Office, A Short Guide to the Electoral Commission, March 2020, page 5.

³⁰ The National Audit Office, A Short Guide to the Electoral Commission, March 2020, page 5.

“we have increasingly, over the last few years, been moving to a much more project-based approach to work with up-to-date systems. So, we do have that data. I think it's going to be pretty straightforward for us to actually transfer that in a meaningful way in the plan”³¹

47. The Chief Executive also noted the EC is “looking for much more qualitative measures that show impact.”³²

The Committee's view

48. The Committee notes that the **Corporate Plan for 2024-25** was prepared prior to the devolution of the EC's funding and accountability arrangements taking effect and that a new plan will be prepared soon. The plan submitted does not include details of how the EC's functions in relation to devolved Welsh elections and devolved Welsh referendums will be carried out. However, the Committee is assured by the CAG's positive statements on the discharge of the EC's functions generally.³³

Conclusion 3. The Committee is satisfied that the five-year plan submitted is consistent with the economical, efficient and effective discharge by the Electoral Commission of its functions, which includes functions in relation to devolved Welsh elections and devolved Welsh referendums.

Recommendation 4. The Committee recommends that the new five-year plan includes as much detail as possible on how the Electoral Commission's functions in relation to devolved Welsh elections and devolved Welsh referendums shall be exercised during the period of the plan, including costs, timetables and milestones for this work.

Recommendation 5. The Committee recommends that the new five-year plan sets out performance measures specific to the discharge of the Electoral Commission's functions in relation to devolved Welsh elections and referendums.

³¹ Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 114.

³² Llywydd's Committee, Record of Proceedings, 6 November 2020, paragraph 110.

³³ The National Audit Office, A Short Guide to the Electoral Commission, March 2020, page 5.

Annex: The Financial Estimate for 2021-22

Senedd Costs	2021-22 £000s
Direct Costs	
Electoral Administration	
Wales	230
Support	5
Guidance	92
Support & Improvement	80
	407
Legal	
Legal	97
Regulation	109
	206
Communication, policy & research	
Campaigns & Corp Identity	559
Digital communication & learning	64
External communications	34
Research	63
Policy	89
	809
Total direct Costs	1,422
Indirect Costs	
Resource	255
Depreciation	73
	328
Total indirect Costs	328
Total contribution	1,750