



Independent reasonable assurance report to the on the CGNZ STV Calculator

We were engaged by the Department of Internal Affairs to report on version 1.2.0a of the CGNZ STV Calculator, provided for use in local elections, in the form of an independent reasonable assurance conclusion about whether the CGNZ STV Calculator produces outcomes that are consistent with the process specified in Schedule 1A of the Local Electoral Regulations 2001, in all material respects.

Department of Internal Affairs' responsibilities

The management of the Department of Internal Affairs is responsible for the development and testing of the CGNZ STV Calculator in accordance with the requirements of Schedule 1A of the Local Electoral Regulations 2001.

Our responsibilities

Our responsibility is to examine the CGNZ STV Calculator provided by Department of Internal Affairs and to report thereon in the form of an independent reasonable assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with International Standard on Assurance Engagements (New Zealand) (ISAE (NZ)) 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the External Reporting Board of New Zealand. That standard requires that we comply with ethical requirements, including independence requirements, and plan and perform our procedures to obtain reasonable assurance about whether the CGNZ STV Calculator produces outcomes that are consistent with the process specified in Schedule 1A of the Local Electoral Regulations 2001, in all material respects.

The procedures selected depend on our judgment, including our assessment of the risk that the CGNZ STV Calculator does not produce outcomes that are consistent with the process specified in Schedule 1A of the Local Electoral Regulations 2001.

In making our risk assessment, we have considered any changes made to the CGNZ STV Calculator since our last report, the processes and associated controls over the system development lifecycle followed in making any changes, and user acceptance testing commissioned by the Department of Internal Affairs to confirm that the CGNZ Calculator produces outcomes that are consistent with the process specified in Schedule 1A of the Local Electoral Regulations 2001.

Characteristics and limitations of the CGNZ STV Calculator

Our work is limited to determining whether the CGNZ STV Calculator produces outcomes that are consistent with the process specified in Schedule 1A of the Local Electoral Regulations 2001. It is not designed to assess controls over the reliability and integrity of data processes through CGNZ STV Calculator at election time.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

In our opinion, the CGNZ STV Calculator, if installed and operated in compliance with all documented procedures, produces outcomes that are consistent with the process specified in Schedule 1A of the Local Electoral Regulations 2001, in all material respects.

KPMG

10 Customhouse Quay, Wellington

27 May 2016