

Digital Solutions for Political Finance Reporting and Disclosure

A Practical Guide





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Samuel Jones

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Introduction



The case for transparency of party and candidate finance

One of the major challenges related to money in politics is the lack of transparency surrounding political party and election finance (Falguera, Jones and Ohman 2014). This is the case across the world and applies to established and newer democracies alike. The open and transparent funding of political parties and candidates is desirable because it helps ensure that everyone is playing by the rules, which in turn strengthens the integrity of, and trust in, politics, among both the general public and political parties.

Reporting and auditing rules are essential for the enforcement of all other political finance controls (e.g. rules on parties' and candidates' income and expenses) and, hence, for the credibility of the political finance regulation framework as a whole. All that largely depends on the quality and enforcement of reporting rules.

Furthermore, transparency helps level the playing field, exposes the risk of undue influence over politicians and helps protect against the infiltration of illicit sources of money—thus contributing to the broader fight against corruption. The need for transparency of political party and campaign finances is enshrined in the United Nations Convention against Corruption, which states that countries should 'consider taking appropriate legislative and administrative measures . . . to enhance transparency in the funding of candidates for elected public office and, where applicable, the funding of political parties' (UNODC 2005, Article 7).

In recent years there has been considerable progress in the use of information technology (IT) to enhance transparency. The rapid digitalization of government agencies, political parties and citizens alike has significantly expanded the potential to use digital tools to enhance transparency. A growing number of



countries therefore assert that the broader global demand for financial transparency, from public bodies to private corporations, is best met by having political parties, candidates and other reporting entities file reports online to the oversight agency, which then makes this data publicly available on its website. The following sections describe online reporting and disclosure and its benefits.

What is online reporting and disclosure?

Online reporting refers to the process of submitting reports online either via a website or using dedicated software. These two options are discussed in more detail in section 1.4. The data that are submitted online then feed into an internal agency database. This allows the oversight agency to easily categorize, sort and store the data, which in turn helps it carry out compliance checks. It also gives the agency the ability to filter the data and publish it on its website in the form of a disclosure database. This integrated system automatically generates the data published online, although the agency's content management system (CMS) may be programmed to filter it and hide certain details from public view. In theory, political finance reports filed electronically can be published in real time, presuming the regulations allow for this.

Online reporting does not include digitally scanned copies of paper reports, since they are mostly not machine-readable and cannot be automatically fed into a database. Scanned portable document format (PDF) files are of limited value, as they are not searchable. Optical readable questionnaires may be an alternative, but they are less efficient and secure than online reporting. In Norway, optical questionnaires are offered as an alternative to online reporting, and are used by around five per cent of reporting units.

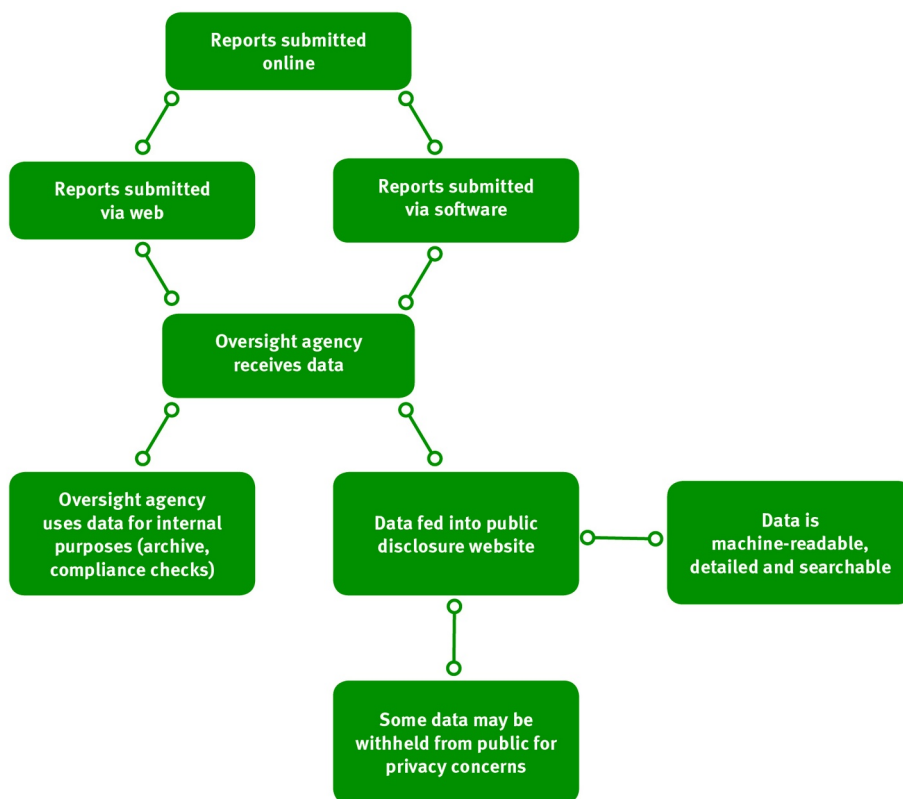
Why online reporting and disclosure?

When a country builds an online reporting and disclosure system, it becomes part of a wider societal effort to protect and enhance the integrity of politics. Such a system complements other transparency and anti-corruption efforts, and in many countries is concretely linked to other systems through the sharing of data. As Santiso and Roseth (2017) observe: 'In the anticorruption arena, the real value of open data lies in the ability to interconnect multiple datasets to discern patterns and expose signs of corruption'.

Online political finance reporting and disclosure systems form part of broader transparency efforts to make official data more publicly available and accessible, and contribute to efforts to increase the capacity and professionalism of candidates and political parties. More specifically, online disclosure sites help quickly publish data in a user-friendly format, which gives voters a more informed picture of the flows of party and campaign finance, and empowers them to hold

parties and candidates to account. Figure I.1 outlines the general process of online reporting and disclosure.

Figure I.1. The process of online reporting and disclosure



While the introduction of such a system is not a panacea for political finance reporting, it forms an important part of a society's anti-corruption efforts. It does not mean that political parties and candidates will change their reporting habits overnight, or necessarily be more honest in reporting their income and expenditures. Yet it can exert pressure to submit accurate and detailed data, as an online system with a database facilitates the scrutiny of filed data. The open nature of a public disclosure database can also create public or media pressure on political parties to improve their reporting habits.

While there is little hard evidence regarding the impact of these online systems, anecdotal evidence from a number of countries cited in this Guide indicates that their introduction has facilitated the process of verifying submitted data, and has led to increased media and civil society scrutiny of published data.



The benefits and risks of online reporting and disclosure

Online reporting and disclosure has a number of advantages over paper reports or digitally scanned copies for all stakeholders, as outlined in Table I.1. These benefits are based on feedback received from oversight agencies that have already introduced online systems.

Table I.1. A summary of the benefits of online reporting and disclosure

Type of benefit	For reporting entities (e.g. political parties, candidates)	For oversight agencies	For the public and civil society
Time saving	Time is saved by not having to print, scan or mail reports; having a user account that records and stores previously entered information (such as details on donors) means that users can easily draw on this data when needed.	Online systems sort and file data automatically, and can feed directly into the public website. Thus agency staff do not need to manually re-enter data for public disclosure purposes.	An accessible and user-friendly database with searchable and downloadable data greatly facilitates the ability of journalists and civil society groups to scrutinize the data.
Data integrity	Reporting entities have greater control over submitted data; once reports are filed the data should not be alterable by the oversight agency. Online reporting also ensures agencies do not make data entry errors.	Machine-readable data can be easily analysed, compared, filtered and statistics generated (e.g. largest donors, or amounts spent on types of campaign expenditure).	An online database helps civil society hold parties and candidates financially accountable.
Comprehensive records	Private user accounts allow users to maintain comprehensive records of all submitted data, both past and present. Party HQ can also track and monitor how funds are being allocated and spent at the local level.	Comprehensive records of party and candidate income and expenditure can be made available for internal purposes.	Detailed data for party and candidate finances remains available as a public record for future reference.
Flexibility	Users can save a reporting session and return to complete or amend it at a later date. Regulations permitting, amendments can even be made after reports have been submitted.	Cross-referencing the data with other official databases such as tax, population or business registries can significantly aid verification efforts. A system can also be calibrated to flag inconsistencies or anomalies in the data.	Users can search for and access the specific data that meets their needs.
Efficiency	Having all data located in one place online means political parties do not need to maintain multiple lists of donors and expenditures.	Received data are stored, filed and archived instantly, and incomplete reports are rejected.	Media and civil society watchdogs can access information without having to contact the oversight agency.

Type of benefit	For reporting entities (e.g. political parties, candidates)	For oversight agencies	For the public and civil society
Accuracy	Online reporting facilitates submission of complete and accurate reports: incomplete reports are automatically rejected by the system. While mistakes are still possible, a well-designed system will minimize this (e.g. by flagging dubious content or asking users to review data before final submission).	Because fewer data are entered manually by the oversight agency, the risk of human error is reduced.	An online database serves as a baseline for journalists and other civil society actors to assess the accuracy of financial information and launch investigations into inaccurate or fraudulent data, or possible illicit sources of funds.
Transparency	Information is requested and processed by the system in a transparent and impartial way.	In most contexts, an online public disclosure database is the best way to share political finance data with the most people.	A well-designed disclosure database accessed via an oversight agency's website that publishes data in a timely manner provides maximum public transparency.

There are also some risks associated with online reporting and disclosure which can, however, be mitigated and managed, including:

- *Sensitive information.* It may be that some data should not be made public. In some cases, the oversight agency may be provided with more information than it is allowed to publish. To avoid publishing data that should remain private, clear rules should be created for the CMS to ensure confidential data is not disclosed.
- *Inaccurate information.* Inaccurate or private data may be accidentally published by those filing reports. This risk is heightened when data is published in real time. Some countries allow parties and candidates to amend submitted data in order to mitigate this risk.
- *Online security.* A website or online database could be hacked. This risk should be taken seriously and thoroughly evaluated; appropriate measures must be taken to minimize it (see section 2.8).
- *Capacity.* The system may not be able to handle the volume of data it will receive, especially during peak periods, such as around election time or the end of the financial year. This risk can be managed by stress testing the system and planning for an array of contingencies in advance.
- *Availability.* The system may not be available when it is needed. All necessary measures and precautions should be taken to ensure that the



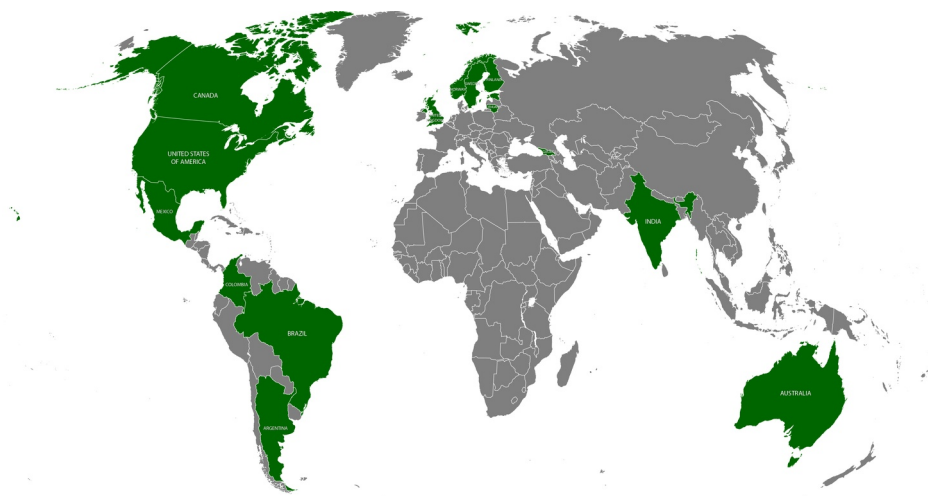
reporting system is working continuously, and a clear contingency plan should be made for system failure—especially in the lead-up to any deadlines for filing reports.

- *Maintenance.* If the reporting/disclosure system has been developed by an external company, its future maintenance should be carefully considered (e.g. with regard to the length and type of contract, where knowledge of the system sits, and how and when to move to a new supplier with minimum disruption).
- *Costs.* Developing and maintaining a system may incur unexpected costs. It is crucial to budget as accurately as possible, as developing and maintaining a robust online reporting and disclosure system is expensive, and runs the risk of going over budget if not properly planned.
- *Impartiality.* There is a risk that the oversight agency presents data in a biased fashion. To ensure impartiality, it should therefore carefully consider how it presents data on the public disclosure site.
- *Adaptation.* The oversight agency, as well as political parties and candidates, may find it difficult to adapt to a new reporting system. The adoption of a new way of filing reports and a new way of receiving, processing and disclosing data will entail a steep learning curve. Political parties are often organizationally weak and have limited administrative capacities. The oversight agency can provide guidance and training, and be flexible during the transition to a new online system.

Online reporting and disclosure systems

According to International IDEA's Political Finance Database, although 62 per cent of countries require political parties and/or candidates to publicly disclose financial information, such data are often only available in hard copy or, in summarized or PDF form when published online. Thus, it can be hard (or even impossible) for the public to extract useful or meaningful data. Only a small number of countries currently have an online political finance reporting system that feeds data into a public disclosure database. Yet more and more countries recognize the advantages and have the means to build such a system. The online systems of the countries highlighted in Figure I.2 are summarized in Annex A.

Figure I.2. Online reporting and disclosure systems for political finance around the world



Note: The data in this map is based on International IDEA research up to July 2017, and is not necessarily exhaustive.

About this Guide

This Guide is a resource for those who are considering, planning or currently building an online reporting and disclosure system for political finance data. It is concerned primarily with the development process rather than the technicalities of building such a system. Getting the process right is crucial to the success of any system. Without careful thought and preparation that take into account the design and implementation processes, the resulting system may not meet the required objectives or aims, or may be unfeasible or unsuitable for its context.

It is beyond the scope of this Guide to make recommendations on the content of political finance regimes or analyse what should (or should not) be covered by regulations. The starting point is thus the legal and regulatory framework in a given context. The Guide also builds on two years of research. In 2015, International IDEA conducted a series of interviews with staff from oversight agencies from a dozen countries around the world. The interviews focused on the agencies' current practices and on the challenges involved in collecting political party and campaign finance data. These discussions revealed a clear consensus regarding the need for online reporting and disclosure, as well as a demand for



guidance on how to build such a system. To meet this demand, International IDEA gathered knowledge from countries with online systems already in place. In December 2015, it convened an expert meeting of representatives from the oversight agencies of Australia, Estonia, Finland, Latvia, Norway, Sweden, the United Kingdom and the United States to learn about their experiences of building online reporting systems. International IDEA also held bilateral conversations with Brazil, Canada, Chile, Colombia, Georgia and India in 2015 and 2016 about their respective systems (International IDEA 2016; Jones 2017a). It has since shared these lessons with countries that are considering building their own systems, such as Bosnia and Herzegovina, Moldova and Ukraine (Jones 2017b). This Guide draws on experiences and lessons from these political finance oversight agencies, as well as supplementary independent research.

The Guide is not intended to be a one-size-fits-all blueprint, but rather a reference tool that will help oversight agencies build online reporting and disclosure systems that are tailored to their local context. More broadly, it is designed to contribute to better party and campaign finance reporting and greater transparency of political finance data.

Who is it for?

This Guide helps oversight agencies design and build the right system for their needs and context by learning from the experiences of other countries. The target audience is political finance oversight agencies, namely the authority or authorities responsible for receiving, scrutinizing, and making public party and campaign funding and expenditure reports. In particular, it can be useful to decision-makers within oversight agencies, such as election commissioners, when considering whether to develop an online system, and to project managers and IT developers in charge of developing a system. Countries with widespread computer usage and Internet penetration, together with a desire to improve the transparency of money in politics, stand to gain the most from using this Guide.

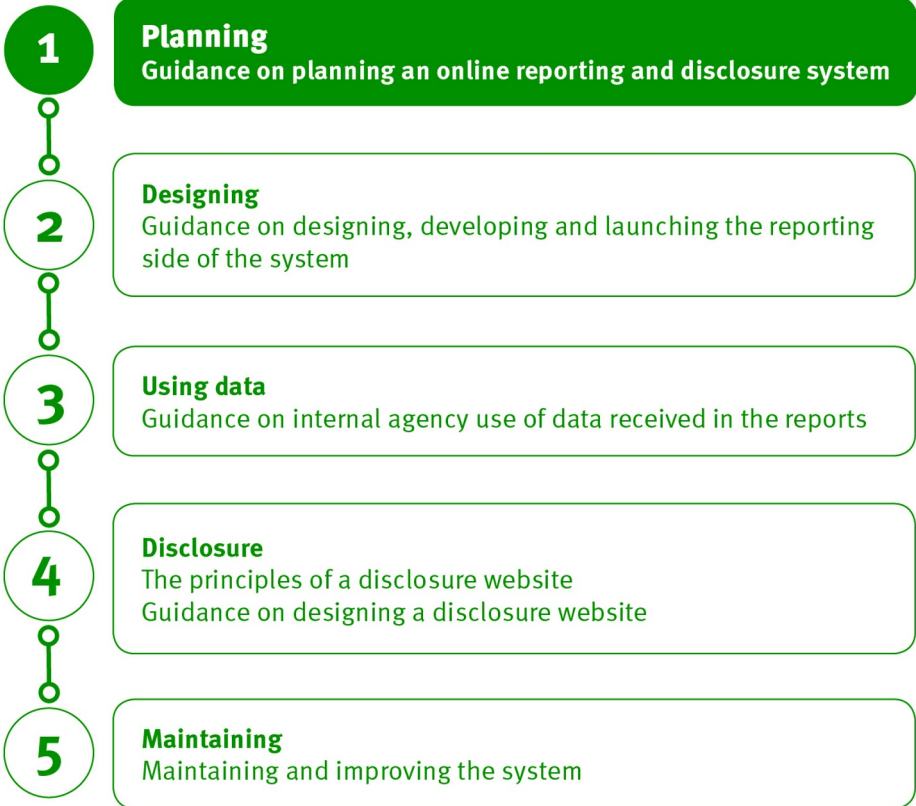
How to use it

This Guide is intended as a stand-alone resource tool and reference material. It does not need to be read in order. The Guide can also serve as background material to in-country assistance that International IDEA can provide to political finance oversight agencies. International IDEA can provide such assistance upon request and feed into the development process at certain key junctures. It has developed training materials for this purpose, which build on the lessons and experiences found in this Guide. Among other areas, it can provide guidance on conducting a feasibility study, assessing user needs and compiling user guidance material.

Structure

The Guide is divided into five chapters stages related to the stages involved in the building and maintenance of an online political finance reporting and disclosure system. Chapter 1 covers the planning stage, which considers the system's objectives and feasibility and involves consulting with end users. Chapter 2 is concerned with the design and development of the reporting platform and looks at its conceptualization, what features should be included and crucial issues to consider as part of the design process. Chapter 3 then turns to implementing an online system and how the received data can be put to best use. Chapter 4 contains advice on how to make the received data public on the oversight agency's website. It discusses the main principles related to the public disclosure of data, as well as thematic issues to consider during the design phase of a public disclosure website. Chapter 5 is devoted to maintenance and performing upgrades. The Annexes provide an overview of existing online systems around the world, as well as examples of planning documents.

1. The planning phase



1.1. Introduction

The success of any online reporting and disclosure system hinges on the planning process. At this stage, decisions are made that will have a direct bearing on the rest of the project and will be hard or impossible to reverse. It is therefore crucial that the planning process is well thought through and not rushed. It may be tempting to cut corners during the planning phase, but this is almost always a mistake. Time and money spent wisely in planning is a sound investment for the project's success.

1.2. Establishing aims and objectives

It is crucial to identify and agree on the aims and objectives of the new system right from the outset. This is the point of departure and should inform all subsequent stages. The aims represent what the project intends to achieve, while the objectives are how the project will deliver these aims. The primary aim, for example, might be to provide public transparency of political parties' finances, while the overall objective would be to keep transparency at the core of the public disclosure website.

Aims will naturally vary from country to country. Possible aims could include:

- making information public in a more timely fashion;
- providing more accurate and complete information;
- providing searchable data;
- facilitating verification of data by the oversight agency; and
- reducing the administrative burden of reporting for political parties and candidates.

Objectives should also be further broken down to detail how, in this example, transparency will be delivered. Possible objectives might therefore be (a) to publish all donations, loans and election spending data in one searchable website; or (b) to provide the means for regulated organizations to report their complete spending returns online within four weeks of the electoral event.

The established aims and objectives will determine the nature of the final system. A system that aims to reduce the administrative burden for the oversight agency will likely turn out very differently from one that aims for maximum transparency. The former would probably dedicate a greater proportion of resources to developing the back-end administrative side of the system in order to

maximize its user friendliness and efficiency for agency staff, while the latter would prioritize the public disclosure website.

It is good practice when writing aims and objectives to be very specific; they will be used as a reference for making decisions throughout the project, so it is important to avoid any ambiguity. When setting aims and objectives, the views and needs of other stakeholders such as political parties and civil society groups should also inform the process. This consultative approach should be adopted for the entire project, including the planning phase.

1.3. Planning together with stakeholders

The success of an online reporting and disclosure system hinges on whether the end users utilize it in the manner (and to the extent) intended. To maximize the chances of appropriate use, it is highly recommended to engage with, and listen to, stakeholders throughout the *entire* process, including in the planning phase. Too often, transparency rules are foisted on political parties, for example, with little consultation with or input from them. Such an approach ignores both the expertise and needs of political parties and others. A successful consultation process during the planning stage, however, increases the odds that the project's implementation will be successful.

Identifying users

In order to accommodate users' needs, it is necessary to know who is going to use the system, including secondary or unanticipated users. It is helpful to map out all user groups and how they will use the system. Indicative questions to assist in this exercise could include:

- Who will have the ability to create a user profile and log on to the reporting portal?
- Who will be able to file reports?
- Will there be other users of the reporting portal beyond those who file reports?
- Who is expected to use the disclosure website?

Establishing the needs of users

Users' needs and preferences should be established at the outset, and inform the design phase. In other words, the system should be built around the user. This is, after all, a digital service that the oversight agency is providing. If use of the system is to be voluntary, it is even more critical to meet the needs of those filing reports. If not, they will simply elect not to file electronically.

Identifying user needs requires asking (not assuming) what people need from the service (e.g. by holding focus groups). Meeting with political party treasurers, for example, would inform the design team about which features and functions would make an online reporting portal appealing to them. In Estonia, the oversight agency consulted political party leaders and treasurers before developing its reporting system. In Sweden, political parties were invited to give their input to the design of the electronic forms that they would be using in the future. Similarly, the online reporting portal Cuentas Claras in Colombia received parties' input throughout the design and development processes.

It is also good practice to ascertain the needs of users of the public disclosure website early on in the process. Meeting with watchdog groups, academics and media representatives during the planning stage will give an oversight agency a better idea of what these stakeholders want and expect from a disclosure website. If this is not done, there is a risk that they will reject the system and it will be too late to do anything about it. A useful way to establish user needs is by creating user stories—descriptions of what end users do, or need to do, in order to carry out particular functions. Box 1.1 offers examples of how to formulate user stories, while Annex D provides some illustrative user stories for online reporting.

Once you have compiled a list of user stories stating the different tasks that users want to be able to perform, you then need to consider which tasks are feasible to include in the new system (see section 1.5 for more on conducting a feasibility assessment).

Box 1.1. Writing user stories

User needs are usually written in the following format:

As a ... [who is the user?]

I need/want/expect to ... [what does the user want to do?]

So that ... [why does the user want to do this?]

If it's helpful, you can add:

When ... [what triggers the user's need?]

Because ... [is the user constrained by any circumstances?]

Source: UK.Gov Service Design Manual, Identifying User Needs, <<https://www.gov.uk/service-manual/user-research/start-by-learning-user-needs#identifying-user-needs>>

If it is not possible to accommodate all of the tasks expressed in the user stories, you will have to choose which features and functions to include and which to omit. All essential features must of course be included, and you should not lose sight of the system's key objectives. Difficult decisions will inevitably need to be made on a limited budget and you should avoid promoting non-essential system functions at the expense of the key objectives (see Box 1.2). When soliciting users' feedback, it is therefore important to manage their expectations and explain that their feedback will, in general, be used where it complements the key objectives. Of course, if there are large discrepancies between the identified needs of users and the key objectives, then the latter may need to be re-evaluated.

Users' needs can also be ascertained from previous evaluations of political party financial reporting or frequently asked questions received from users via the phone or website. Talking to other staff in the oversight agency who have previously dealt with users may also be useful. Any second-hand information about users, however, should be validated by the users themselves.

1.4. Conceptualizing the reporting system

Before beginning any design process, you should be clear about your vision for the planned system. What type of system will it be? What functions will it include? In other words, it is important to understand the type of system before it is built. Broadly speaking, there are two kinds of online reporting systems: web-based and software-based systems.

Box 1.2. Allocating a limited budget: lessons from the United Kingdom

When the UK Electoral Commission redeveloped its disclosure site, the views of as many users as possible were sought. As a result, a near-comprehensive list of user stories was drawn up and costed. Since the cost of producing a system that accommodated all of these would have exceeded the allocated budget, the project team prioritized the user stories that referred to the project aims. For example, some users requested a form of instant messenger to allow them to talk directly to other colleagues and Commission staff. However, the cost of implementing this feature could never be justified against the system's stated objectives. Other stories, such as options to instantly share search results via social media, were not included in the original design but only because of their relative priority. These options are retained on the issues log to consider including in a future development.

With a web-based system, the user logs in via a website and enters and submits the data via a user interface. To use a software-based system, the user downloads a

programme onto their desktop and enters the data offline before submitting it online to the agency's server. In both types of system, the data are fed into a CMS and published on the oversight agency's public website. See Annex A for an overview of web- and software-based reporting and disclosure systems around the world.

One of the first decisions to make in the planning process is therefore what type of system you are going to develop. The choice should be made according to country-specific contexts, the resources available and the agency's objectives. Software-based systems are generally better for countries with poor Internet infrastructure, as once the software is downloaded it can be accessed regardless of connectivity issues. Countries with poor Internet connectivity that choose a web-based system must create a back-up system, such as a minimal application or offline version, that allows users to input or access data when connectivity is poor. Software-based systems are simpler to develop and therefore normally cheaper.

Web-based reporting systems have several advantages. For the user filing reports, an online user account provides a way to submit information, but can also serve as a record of previously submitted financial information, or as a database of donors. Since web-based systems allow for more scope in design, they are normally more intuitive and easier to use. As for security, it is easier to verify and issue secure log-in credentials for a web-based portal than for desktop software. The pros and cons of the two types of reporting system are summarized in Table 1.1.

1.5. Conducting a feasibility study

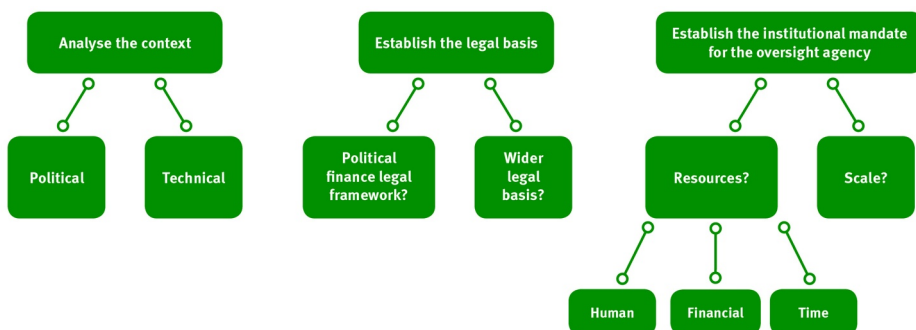
Once the aims and objectives have been defined and you have an idea of the type of system you want to develop, the next stage is to establish the feasibility of the project. Outcomes of the feasibility study will set the scope and parameters for the system, which need to be set against the established aims and objectives before a decision is made whether to proceed with the design and development stages. If, for example, the aim is to build an online reporting system that local party treasurers will use, but Internet connectivity is notoriously unreliable in some parts of the country, then you will need to rethink your aims.

It may be the case, of course, that the feasibility study indicates that the conditions are not yet ripe to introduce an online reporting and disclosure system, and a decision is made not to continue with the project. In such scenarios, the oversight agency may be able to take steps to help bring about favourable conditions in the future, but this lies outside the scope of this Guide.

**Table 1.1. Pros and cons of web- and software-based reporting systems**

Web-based systems		Software-based systems	
Pros	Cons	Pros	Cons
Provide comprehensive overview of financial data (both past and present)	Require stable Internet connection	Offline access (does not require a reliable Internet connection)	Limited design options and features; not as user friendly as web-based systems
User friendly	More complicated to develop (e.g. user interface, mass upload of data)	Do not require browser compatibility	Demand more from the user; less intuitive
User account tied to an individual user at all times; only entitled persons identified via official registers have access to the reporting system	Generally more expensive to develop than software-based systems	Often simpler and cheaper to develop than web-based systems	Challenge of ensuring everyone is using the latest version of the software
Web-based filing of official data is increasingly standard in many countries	Session can time out, resulting in loss of data	Good at handling large amounts of data through local data storage	Difficulty of ensuring only authorized users have access to software
Easier to maintain, as all users utilize one central version			
Facilitate public access to the data in real time			

The feasibility assessment can be broken down into several different elements, each of which is considered in turn below (see Figure 1.1). The questions raised here are intended to guide the reader to conduct their own feasibility study, and should not be seen as a blueprint or checklist of prerequisite conditions. Some factors will weigh more heavily in some contexts than others. Users of this Guide are best placed to balance the various considerations raised here to help them decide whether a system of this kind is a feasible undertaking for their country.

Figure 1.1. Overview of a feasibility study

Context analysis

Is the country context conducive to an online political finance reporting and disclosure system? This is an important question to consider before deciding whether to proceed, and can be broken down into political and technical contexts.

Political context

A conducive political environment is a prerequisite for an online system's success. The oversight agency should thus carefully consider the political context before deciding whether or not to build such a system. This includes internal as well as external factors. Some indicative questions include the following:

- Is there enough political will to make this work, both internally and externally? Does the project, for example, have the backing of the highest levels of the oversight agency, or from the government (as well as sufficient political independence so as not to be used in a partial manner)?
- Has there been any recent evidence of illicit political finance practices or scandals that may increase the political will and appetite to introduce this type of system?
- What is the security situation across the country? Are there some actors or areas that would be unable to report due to conflict, or the threat of violence?
- Is there a culture of respecting the reporting requirements? In other words, do political parties/candidates file reports?
- Is the information filed by political parties/candidates reliable, or is inaccurate and false reporting widespread?



- Does the oversight agency enforce the reporting requirements?
- Does a free and independent media/civil society exist to make use of published political finance data, or would the content of a disclosure website go largely unused?
- Is there a history or culture of monitoring political finance, either by the established authorities or by the media/civil society?
- Is it clear which authority or agency will be responsible for the system's implementation?
- Are political parties sufficiently strong and organized to administratively fulfil their reporting duties?

Technical context

An online system also requires an enabling technical environment. Indicative questions to raise could include the following:

- Are users (e.g. political parties, civil society organizations) sufficiently computer literate?
- Is there sufficient IT knowledge within the oversight agency?
- Is the Internet sufficiently accessible, fast and reliable?
- Is electricity sufficiently reliable?

Even if the answer to some of these questions is no, it does not necessarily mean that an oversight agency should decide not to build an online system. For example, you may decide that, if political parties do not always file reports or are in the habit of filing inaccurate data, online reporting (and particularly online disclosure) may help solve this problem by increasing the pressure for parties to comply. In other words, public disclosure of what is and what is not reported can help raise public expectations with regard to the transparency of party and campaign financing, and cause parties and candidates to respond to these expectations.

Similarly, even if civil society organizations do not currently monitor political finance, the creation of a user-friendly disclosure website may encourage them to do so. The important thing is to ask these and similar context-specific questions and make an informed decision.

Establishing the legal basis

Before going any further, an oversight agency needs to clearly establish the legal basis for an online reporting and disclosure system as it is envisaged. In many

countries, the laws and regulations do not explicitly mention the form in which political finance reports should be filed or data disclosed. Although best practice today is for public services to be digital by default, it is important for the oversight agency to ascertain whether any additional legal provisions are required. There may be nothing to prevent the agency from introducing an online reporting and disclosure system.

There are three possible scenarios when establishing the legal basis:

1. Yes, the law allows for online reporting and disclosure, and you can proceed to considering other elements of feasibility.
2. Yes, if some revisions are made to the system as you envisage it.
3. No, the law does not allow for it.

If there is no legal basis, what would need to change to create one? Would changes to regulations be sufficient, or would a change to the law be needed? If the required changes are only regulatory, then this is likely to be a more straightforward process and perhaps within the power of the oversight agency. If revisions to the relevant law are necessary, how likely is it that parliament will pass them?

In some cases, only small changes to the law or regulations may be required. For example, regulations in some countries state that political party financial reports must be made public in national newspapers. Supplementing this with a requirement to publish detailed reports on the oversight agency's website might be the only change required.

In sum, the oversight agency must conduct a legal review of all relevant laws and regulations to clearly establish the legal basis for an online reporting and disclosure system and identify what, if any, legal or regulatory changes are required.

Establishing a broader legal mandate

In addition to political finance laws and regulations, the broader legal mandate for introducing a reporting and disclosure system must also be ascertained. What, for example, do freedom of information acts or privacy and data protection laws say about the type of data that can be made public? In Ukraine, the introduction of an online system for individual asset declarations suffered considerable delays when the National Agency on Corruption Prevention was initially denied a data protection certificate by the Special Communications and Information Protection Service due to a lack of essential security features (Bloomberg News 2016).

The legal mandate may be ambiguous. For example, one section of Kenya's 2013 Election Campaign Financing Act states that financial information submitted by parties to the Election Commission cannot be made public unless it



is the subject of a complaint or investigation, while another states that financial information will be made available upon request. To make matters more complicated, the Kenyan Constitution contains an article on the right to access information. The implications of these conflicting regulations for online disclosure of political party finances on the Election Commission's website are unclear.

Certain details of online reporting and disclosure may be legally ambiguous. Where does the law stand, for example, on the use of electronic signatures, which are a common feature of online systems when users file political finance reports? In the event of a complaint or investigation, are electronically signed documents admissible in court or judicial proceedings? Legislation in the United Kingdom states that reports must be 'signed' by the treasurer, but it was unclear whether online authorization would fulfil this criterion. After seeking legal advice, the Election Commission went ahead with a digital signature, accompanied by a legal disclaimer. This is just one example of the types of legal issue that may need to be explored.

It is therefore recommended to seek legal advice when establishing the legal basis for an online reporting/disclosure system. Consulting legal experts on these matters may yield more than just clarity on the existing law. By opening up a dialogue, it might pave the way for more collaborative efforts between the agency and government lawyers and help bring about legal changes that facilitate the introduction of the reporting and disclosure system. This proved to be the case in the UK when the service delivery team working on online voter registration opened up a line of communication with electoral legal experts (Herlihy 2014).

Even after good legal advice has been sought to provide the legal basis for the project, issues are likely to emerge during the development phase. To ensure these legal issues are picked up and resolved in a timely manner, consider including a dedicated legal expert on the project team. At the very least, ensure that provision is made for this crucial resource during the planning phase.

Transparency versus privacy

When evaluating the legal mandate, the competing principles of transparency and privacy may need to be balanced. Although the guiding principle should be for an oversight agency to publish all relevant party/candidate financial information it receives, some legislation may supersede these aims, notably where an individual's private data are involved. It is imperative to establish, or at least gauge, early on where legal opinion stands on this debate. For example, do previous court rulings indicate the limits of political finance disclosure?

Where the law allows the oversight agency to collect certain data but only use it for internal purposes, this data must be identified early in the design process, and the system must be built in such a way that it is stored securely and compartmentalized from the rest of the disclosure side.

In Estonia, for example, although the oversight agency requests donors' personal identification numbers, this information is withheld from the public disclosure site in the interest of personal privacy. Other details are published as required by law: name, date of birth, donation amount and date. Similarly, in Sweden the data protection law does not allow the oversight agency to publish the names or addresses of donors, even though the agency receives this data.

Many countries favour privacy for small donations, which are not seen to have the potential to unduly influence politics. In these cases, the identities of donors who contribute below a certain amount are withheld, while the names of large donors are made public. Political parties and candidates may still be obliged to report all donations, however, which means that the system must be calibrated to only publish the details of donations above the legal threshold.

Other countries publish all data they receive. In Norway, the Political Party Act supersedes the legal protection of personal privacy, thus all data collected according to the act, including the municipality of residence of private donors, are to be published. In the United States, the Federal Election Commission (FEC) collects a significant amount of personal information and publishes everything, including the name, address, occupation and employer of a donor. Exemptions to this high degree of transparency are only made in the event that a court order is granted. This has been the case for the Communist Party and other far-left parties in the USA, with the justification that public disclosure of their donors would put these donors at risk of harassment or violent reprisals. Likewise in Australia, all collected personal data (name, address, contact details) are published unless there is a legitimate reason, such as fear of retribution. This is also the rationale for allowing anonymous donations in Northern Ireland, a provision that at the time of writing was controversial, given the role that anonymous donations from Northern Ireland played in the Brexit referendum campaign (Duncan et al. 2017).

Establishing an institutional mandate

Before any online system can be developed, the oversight agency must have the institutional mandate to receive and publish political finance data. In some countries, it is unclear whether this is the case. Different agencies may be responsible for different aspects of political finance oversight and enforcement, which may create some ambiguity regarding their authority to receive and disclose reports electronically. In those cases, for example, where one agency receives the reports and another publishes them, any integrated online platform will require considerable cross-agency collaboration. Any institutional uncertainty should be clarified at this early stage.



Scale

Is the scale of the envisaged system feasible? It should be built to meet the demands that will be placed upon it, both today and in the future. In this context, one major issue to consider is data storage space (and the associated costs), and whether more data will be reported in the future. If PDF files will be stored in the database, this will greatly increase the required storage space. It is important to bear in mind that because there needs to be an historical record and existing reports will be continually added to, the storage requirements will continually increase. Does the agency have enough space on its servers to meet these needs, or would storing everything on a cloud-based server be a better alternative?

Another issue of scalability is linked to processing the data. The system needs to be able to adequately process all the data it receives. It is recommended not to have a system that uploads reports linearly, whereby each report is processed in turn, as large reports can block and delay the processing of all other reports in the queue, causing a backlog. This is particularly important for real-time disclosure, such as in the USA. The FEC has a workaround solution for this problem known as multi-threading, whereby high-volume reports can be separated and dealt with to one side. In the event that multiple high-volume reports are submitted around the same time, they can be moved to another server to prevent a bottleneck. In practice, this solution is rarely required, as the FEC has significantly upgraded its servers and processors.

Establishing the required resources

As a bespoke system, an online reporting and disclosure system will typically be the largest IT capital investment a political finance oversight body will undertake. It is also a highly visible part of the organization. Managing the development and ongoing costs without compromising the system's ability to provide transparency or other capabilities is not easy. Before committing to building and running an online reporting and disclosure platform, the responsible agency (or agencies) must ascertain whether the necessary human and financial resources to successfully implement the project are available. Each type of resource is discussed in more detail below.

Human resources: assembling a design and development team

It is important to assemble a team that can design and develop a system with the right mixture of skills and competencies. The roles and responsibilities of the team members should be clearly articulated from the outset. Ideally, the design and development team should be comprised of staff members from within the agency who have both an IT and a design background, as well as those responsible for implementing reporting and disclosure requirements.

The key roles for the team are likely to include:

- project sponsor (must be senior staff, director or above);
- project leader/manager;
- project coordinator (part-time), to undertake project-specific administrative tasks (e.g. arranging meetings or taking minutes to free up time for the project manager);
- legal expert/focal point;
- IT team leader;
- external IT supplier (if external supplier is used);
- designer, specifically a user experience designer (see Box 2.3); and
- political party liaison(s).

Striking the right balance in the project team is important for building a system that meets both user needs and legal requirements. If the IT development of the system will be outsourced, then the external supplier should also be part of the design and development team. Regular contact between the external IT supplier and the oversight agency is absolutely crucial to building a successful system.

Calculating the human resources required to develop a system can be tricky. Below are a few tips gleaned from other agencies that have already undertaken a project of this type:

- *Be comprehensive.* Include all the human resources required, not just those of the core development team. This would include, for example, non-project staff and external persons to test the system, as well as legal advisors and other experts. Note that the time staff spend away from their regular work may need to be included in the budget.
- *Be generous in your calculations.* The required staff resources are often underestimated.
- *Build up and retain institutional knowledge.* To the extent possible, knowledge of system design and development should sit with the oversight agency as an institution, and not solely with one or two individuals. This helps make the required human resources more predictable and replaceable. The development of the UK's online system suffered a significant setback with the unexpected loss of the original project manager and, with him, key knowledge fundamental to the project's success. The

agency was forced to invest additional time and resources to make up for the lost knowledge.

Financial resources

Knowing the financial cost of the design, development and maintenance of a system is obviously key to the project's feasibility. As detailed and accurate a budget as possible should be drawn up from the outset. The final cost of a system varies greatly from country to country depending on a number of factors, including its scope, complexity, year of development and the cost of staff. Information obtained from multiple countries shows the design and development costs (staff costs not included) has ranged from USD 30,000 to USD 1.5 million.

Box 1.3. The 80/20 rule

It is easy to spend a disproportionate amount of time resolving a few issues at the expense of the core requirements. Recognize the impact of the 80/20 rule, according to which developing the last 20 per cent of functionality can be as costly as the previous 80 per cent. If necessary, functions can be held back for future developments, workaround solutions found, or in rare cases, the risk of running an incomplete system may be acceptable. The principle should be to invest your financial resources in areas that will help you achieve your key aims and objectives.

Remember that the financial costs do not stop once the system has been launched. There are ongoing costs associated with running, maintaining and upgrading it as well. Points to consider when establishing costs include:

- IT system development costs, including IT consultants' time, which will be a major cost if not developed internally;
- IT running costs, such as data storage and website hosting;
- staff time, given that any system will require attention from agency staff both during the development phase and on a regular basis once launched;
- project management costs, both internal and for the developers;
- staff costs towards improving data quality and quality assurance for data migration;

- staff costs towards user training and development of system guidance documents;
- software licencing; and
- hardware purchasing.

Required time

The amount of time needed to develop a system will also affect its feasibility, and should be estimated as accurately as possible in the planning phase. Staff costs are closely linked to the time required for development, and if the system takes longer than expected to implement, this will likely have significant budgetary implications. If the system needs to be up and running in time for a specific event such as an election, the developmental timeline has an even greater impact on the project's success. The time needed to build a system varies depending on its specifications and scope but, based on international experience, 9–12 months is typical.

1.6. A framework for development

Once you have completed a feasibility study, you need to think about how to implement the project. This is an IT development project like any other. When implementing an online reporting and disclosure system, it is recommended to use the Agile project management model, which ensures that there is close communication between the project team and the IT developers, and that the progress of different components of the system is regularly evaluated. For example, the UK Electoral Commission used the Agile model when building its online reporting system, the Party and Election Finance Database (PEF Online). Key features of the model include:

- splitting the development scope into distinct tasks called user stories;
- assigning each task a priority and an estimated time to complete;
- carrying out the development in short phases (typically two weeks) called 'sprints';
- assigning user stories to sprints by priority;
- reviewing and testing the development at the end of each sprint; and

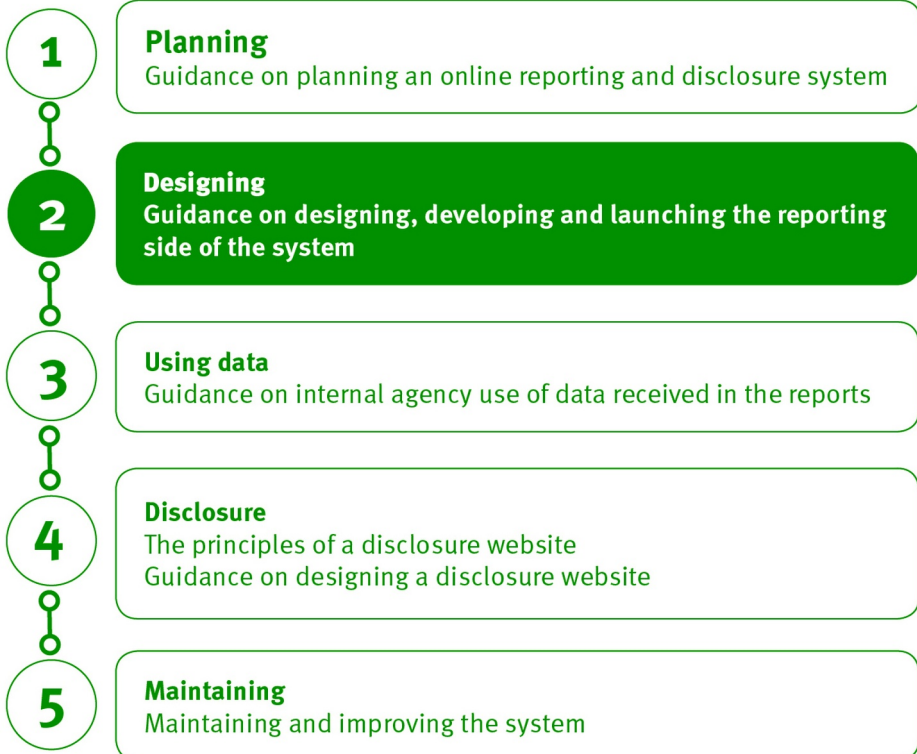
- maintaining communication between the development team and the client through daily updates, regular demonstrations and universal access to project tracking documents.

The UK Government Service Manual splits the development process into four phases: discovery, alpha, beta and live (Gov.uk n.d.). Annex B of this Guide contains a summary of the different phases, based on the UK Electoral Commission's successful rebuilding of its online reporting system, the Party and Election Finance Database (PEF Online). Using the Agile model will avoid a potential situation in which the IT developers produce a beta version of the entire system, only for you to discover problems or misunderstandings very late in the development process.

Summary of key considerations for the planning phase

- Identify and solicit the input of end users early on, so that their needs will inform the planning of the system.
- Decide what type of system you want to build (i.e. web- or software-based).
- Conduct a thorough feasibility study, taking into account the context, legal basis and privacy concerns; the institutional mandate of the agency; the scale of the envisaged system; and the various resources required.
- Follow a solid project management framework. This is essential for the successful design and development of any online system.

2. Designing and developing an online reporting platform



2.1. Introduction

Once the groundwork has been laid, with the aims and objectives clearly outlined, the feasibility of the project assessed and users' needs established, it is time to start developing the online reporting and disclosure system. This chapter focuses on developing the reporting side of the system; chapter 4 covers developing the public disclosure website.

This chapter draws extensively on the experiences of the countries listed in the Introduction to this Guide. It emphasizes the design phase of the reporting database and the user interface. It also focuses on elements of the design process, such as testing and launching the system. Oversight agencies are also urged to consider other salient issues, such as providing user assistance and whether the reporting system will be voluntary or mandatory.

2.2. Mapping the data

Before building the reporting system, you need to clarify exactly what you want to build. Mapping the data helps you achieve this. This means establishing all the information that will be entered into the system, how all these different items relate to each other and what the system does with this data. A thorough mapping of all data is recommended before any development starts. For example, before the Australian Electoral Commission (AEC) embarked on the development phase of its eReturns online reporting platform, it spent almost a year mapping out all the required data points and how they would relate to each other. Mapping all the system's possible outcomes and rules for these outcomes in advance (e.g., 'if X happens, Z will occur') meant that the Commission had a solid theoretical framework in place before any development work was undertaken.

2.3. Designing the reporting database

A database is a data structure that stores organized information (see Box 2.1). The reporting database is the foundation of any online reporting and disclosure system. This is the back end, where the data that parties or candidates submit are stored and classified. The reporting database gives the oversight agency a structure to view and work with the data internally. It also dictates what (and how) data will feed into the public disclosure website. The database is therefore the bridge that facilitates the disclosure of what is reported. The importance of getting this component right cannot be overstated; it is strongly recommended to invest sufficient time in database design. Any mistakes or omissions in the database structure will cost significantly more to fix later, when the applications have been built on top of them.

Box 2.1. What is a database?

A database is a data structure that stores organized information. Most databases contain multiple tables, which may each include several different fields. Each table records comparable items, such as political parties or electoral events. The columns in each table define the data format, such as text for the party name or date/time for the submission date of a return. The rules given to the database ensure the quality of the data set. For example, dates will always be recorded in the same way, so it will always be possible to sort a table of donations according to their submission date. As the relationships between tables are predefined, you will always be able to combine individual data sets in different tables (e.g. to filter donations by a political party).

What to include in the database

The exact nature of the tables that make up the database will vary from system to system depending on the country's specific reporting requirements. Annex E includes a sample list of database record types. In general, data categories include:

- actors who need to file reports (e.g. political parties, candidates);
- the type of information that needs to be reported;
- the reporting schedule;
- the sources and types of donations;
- the types of expense;
- the database user; and
- a history of recorded data and tables on the status of data.

In addition to the tables required to record the political finance data, the database will also need to include tables and views that:

- enable the user accounts to operate securely;
- enable the functions of the application; and
- provide a complete auditable history of all actions made via the applications.



Database design considerations

Achieving transparency

Transparency of political finance data is achieved by providing detail. Data on party and campaign finance should therefore be built from the smallest units. For donations, for example, this means providing information on individual donations and their recipient, which would enable a user to search for donations made by an individual to any organization at any time. For expenses, this would mean detailing the amount, date and type of expense. Such detailed searches will only be possible in the disclosure site if the data are recorded in the database at the greatest level of detail possible.

Compartmentalizing data

Where there are data protection concerns, or where it is necessary to store and review the data before it is published, consider segregated servers. The first server sits behind a firewall and receives all data and stores it securely. The second server is read-only: it provides data to the disclosure website, and only includes information that can be made public. Moving data between the two can be managed according to a predetermined schedule.

Auditable data

To ensure that the system is auditable, build history log tables into the database design. These record every action carried out in the application and can be used to recreate who did what, and when. For example, where online authorization is employed, activity in the application may be the only legal record of a transaction. Security and audit logs could then demonstrate that data had not been tampered with.

Data security

Set up daily backups and undertake regular health checks on the servers. Ensure that firewalls and other security software is kept up-to-date to help prevent hacking. Consider running an off-site fail-over system, updated daily, that can be switched to in case of any issues with the primary system.

Simplicity

Keep the database as simple as possible to avoid confusion and errors. Where possible, avoid abbreviations, acronyms or codes in the tables' structure and use plain language to describe table names and columns.

Internal analysis

Since agency staff will need to access the data for the purpose of internal analysis (see section 3.3), it is important to keep their needs in mind when setting up the database.

Hosting

The choice to host the system's servers internally, externally or in the cloud will depend on several factors. It may be cheaper to buy external hosting, but at a cost of involving a third party. If you do decide to host all or some of the system internally, ensure that the agency retains infrastructure expertise.

Translating written reporting requirements into a database

One of the main challenges associated with building an online platform for political finance reporting is translating the legal requirements into individual fields of data. The laws and regulations were most likely not formulated with an online system in mind. Arranging these requirements in a way that makes sense for a database is often far from straightforward, as legal text often does not lend itself to clearly defined yes/no options, which are often required for data fields. It is strongly recommended to align the legal reporting requirements with the database's data fields as much as possible. This was the approach taken in Estonia, where the law was rewritten with the online system in mind (see Box 2.5). This is the ideal scenario, where the two processes feed into each other. It also simplifies the design phase, as the law is reformed with the structure and content of data fields in mind. This approach is, however, not always a realistic option. As suggested in section 1.5, as part of the legal assessment of the feasibility study, other options for synchronizing the law and the database should also be explored, such as reforming regulations or by-laws that fall under the power of the oversight agency.

Where such a synchronized approach is not possible, it is likely that remaining grey areas will need to be resolved. For instance, marrying the legal requirements with the digital database has been a continual challenge for the FEC since its online reporting system was launched in 1995. To the extent possible, try to break down the regulations and all their reporting requirements into separately coded data points with all the possible variables that these may include. This prevents you from having to incorporate exceptions or add-ons to data points as you discover them along the way. Legal advice should be sought to ensure that the data fields accurately reflect the legal and regulatory reporting requirements.

Data migration

Unless you are starting from scratch with no electronic records, you will need to migrate previously entered data into the new system. Thus you will need to

decide how many historical party and candidate disclosure financial records are to be transferred to the new system. Any new platform needs to be designed with this in mind in order to implement the data migration process as smoothly as possible. Particular attention should be paid to how best to migrate data from old data fields into newly coded ones without compromising its integrity or having to re-enter data manually. In other words, how can historic data best be ‘cleansed’ so that it is compatible with the new system and can be transferred over?

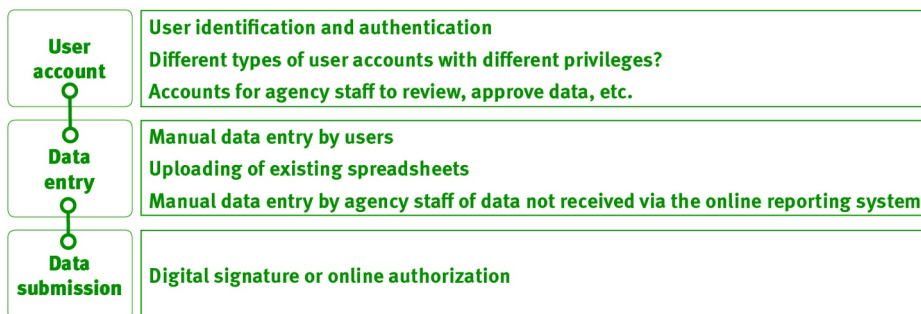
The ease with which data can be migrated will depend on its original format. If the data is already in an internal database it should be possible to convert it to the searchable online format required for the new system. In most cases this will probably be the only viable option to automatically convert old data. If the data is in spreadsheets or Word files it may be possible, but the conversion effort would be quite high and involve manual work. If the original data format is scanned paper documents it will be next to impossible to convert in good quality (even worse if the scans themselves are not good) and be a largely manual exercise. Remember to plan for the time it takes to migrate data to the new system, as this can be very time-consuming (see Box 2.2).

Box 2.2. Data migration: lessons from the United Kingdom

The UK’s Electoral Commission brought together data from several older systems that used both databases and spreadsheets into the single database behind its PEF Online reporting system. The process took several months longer than expected due to unforeseen complexity in matching and cleansing similar data recorded differently in each source. Even after thorough regression testing to ensure the data’s accuracy following migration, several issues persisted. Most notably, system errors occurred where the application failed to handle null fields—gaps in the data that were possible in the historical records but not in the new system. On a few occasions, individuals with similar names had incorrectly been merged, which affected some user accounts.

2.4. The user interface

For web-based systems, an interface must be built that grants access to the system for users (to submit data) and agency staff (to review and analyse data). Agency staff will also use this interface to upload data not reported online. The reporting and analysis application is the most complex component of the system and the hardest to get right (see Figure 2.1). However, as this component controls the data input, and therefore data quality, it is essential for the success of the overall system.

Figure 2.1. The main elements of the user interface and their functions

The user interface should be user-friendly and intuitive to use. The design should therefore be kept as simple as possible and, as with the other phases, end users should be engaged in the design process to ensure it meets their needs. One way to do this is through user experience (UX) testing (see Box 2.3). It is recommended to avoid spending a lot of effort developing functionality for scenarios that will never, or rarely, be used.

Box 2.3. User experience design

User experience (UX) design takes the system design and makes it work for real users. Customer- or developer-led system development often overlooks the needs of its end users in the design. With these approaches, the first time users see the system is when they test a nearly finished version, by which time it is too late to incorporate their comments. UX design is a specialist field that puts users first. A UX designer will take the outlined process and work through it with users before the system is built. They will then translate it into a scope for the developers, which should result in a system that is much more intuitive for users. The key requirement for the project team in working with UX designers is ensuring that the changes proposed by the UX designers do not compromise the statutory functions of the system.

The user account

With a web-based reporting system, users will need to create user accounts. Access is typically granted through a user name and password. Managing user accounts can be difficult for users and resource-intensive for the oversight body staff. Making this process as simple to use and as robust as possible is always worth the extra effort. Constantly responding to requests to reset passwords can be time-



consuming for the oversight body staff, and can be avoided with an effective user account-management process.

Rather than giving a user a unique user name, consider using their email address. It is likely that this will be recorded in the database anyway, and it is already guaranteed to be unique. Users are much more likely to remember this than yet another user name. When setting up the account, request that users enter the email address twice to avoid any spelling errors.

Ensure that instructions for what to do if a user forgets their user name or password are clear. Make this process automatic as much as possible so that it does not require staff involvement. No matter how well the system is designed, users will occasionally have log-in issues that require additional help. Provide contact details and ensure that staff are equipped to handle these issues.

Figure 2.2. The login page from the Australian eReturns site



Source: Australian Electoral Commission, <<https://ereturns.aec.gov.au/Logon/?ReturnUrl=%2f>>. © Commonwealth of Australia.

Consider using existing tools as a site plugin to manage user accounts and the authorizations, rather than building a bespoke system. This can significantly reduce development costs, but may not be sufficiently flexible. State-run examples include RealMe in New Zealand or GOV.UK Verify in the UK.

The level of access of user accounts must also be considered, as well as whether different tiers of users will have different privileges. In the Australia, Mexico and the UK, for example, reporting systems allow a master administrator (who has full access and privileges) to assign subaccount holders certain, but not all, privileges. Subaccount holders cannot file reports, for example, but can enter data that then needs to be reviewed and approved.

User identification and authentication

To ensure the integrity of an online political finance reporting system, only authorized individuals should have access. Authorized individuals must be identified before the online reporting process, for example through political party leadership or an official list of electoral candidates. To ensure that the process is secure and that the user is identifiable, use authentication that requires a unique identifier such as an email address, and thereafter allow the user to set their password.

For additional assurance where a statutory submission takes place online, consider using two-factor authentication. This requires a second piece of information in addition to a password. A common option is to send a unique, time-limited code to the user's mobile phone in a text message. Any potential imposter would need to have physical access to the user's phone as well as their password.

It is good practice to tie each declaration (stating that the information provided in the report is accurate and complete) to a particular individual who has the sole responsibility and permission to submit a declaration. This means that an electronic alternative must be found for signing a piece of paper (see the discussion on digital signatures below). Other examples of user authentication include the following:

Electronic ID

- In Estonia, an electronic national identification (ID) card is utilized to authenticate the identity of those who file reports. A card reader is built into all new computers, but separate card readers are also readily available if required. The oversight agency was able to take advantage of this well-established national digital infrastructure when developing its system.
- In Sweden and Norway, the identity of the person submitting a report is authenticated through an electronic ID available to all persons with a bank account. In Sweden, the accountant of each political party is personally responsible for filing accurate reports. The oversight agency only publishes data from individuals who have written authorization from a political party to file reports.

Physical receipt

- In Australia, political party agents are sent user credentials in the post, which must be signed for upon receipt. In this way, the AEC ensures that only the party agent has control of the user account, and he/she is responsible for all data submitted via eReturns. When the user first logs

on, they must create a login and password. A verification email is then sent to the user. Once the email address has been verified, the user can start to use eReturns.

Password-protected submission of software

- In the USA, although anyone can download the reporting desktop software, only those with a password issued by the FEC can file a report. Only the current official treasurer and treasurer's assistant of a registered committee may obtain passwords. In theory, someone could pose as a valid user and receive a password. This would, however, constitute defrauding the US Government and have serious implications.

Digital signatures

A digital signature or online authorization is used to replace the requirement to submit a paper copy with an ink signature. Before settling on this solution, though, its acceptance from a legal standpoint should be checked.

The UK Electoral Commission allows full online authorization. Party staff users may prepare a return online, but only the named party treasurer can submit it. They must log in to the system, navigate to the submission screen, where they are presented with a declaration and a two-factor authorization to identify themselves (including their email address). If the party treasurer elects not to sign electronically, the party staff still have the option to prepare the return online and print out the declaration to be signed and sent to the Commission by post. This printout includes a summary of the return details as well as the text of the declaration, but does not include the full line-by-line detail of the return. Only on receipt of this signed declaration can the return be accepted by the Commission.

In Montenegro, where legal advice upheld the requirement for an ink signature, a similar compromise solution has been adopted. The political party users prepare the return online and print out a PDF copy, including all of the details of the return and a unique barcode. This is signed by the authorized party official and submitted to the oversight body. Agency staff scan the printed PDF copy with the signature and the system presents this alongside the data submitted online. In this way oversight agency staff can visually check that the data submitted online exactly matches the document containing the signature.

These compromises may add some complexity to the system, but they ensure that the key benefits of submitting the data online are achieved even if there are legal obstacles to full online authorization.

Figure 2.3. Online authorization for returns submitted via the Australian reporting system

Political Party Return (2010-2011)

These screens will let you complete or amend a disclosure return. You can logout of eReturns at any time and the information you've already entered will be saved and available to you to continue and lodge the next time you log in.

Step 1 Organization Details
Step 2 Details
Step 3 Exemptions
Step 4 Debt
Step 5 Notes
Step 6 Details
Step 7 Sign and Lodge

Lodge Agents Certification

Only the Party Agent can make this declaration. If Party Agent details are not up to date with the AEC, these must be updated before submitting this return.

I certify that the information contained in this return and its attachments is true and complete. I understand that giving false or misleading information is a serious offence.

Type your name in the signature field below to confirm that you are the Party Agent lodging this return.

Your Signature

Lodgment Date
23/04/2012

Type your password in the field below to lodge the disclosure return.

< Back Lodge

Source: Australian Electoral Commission, <http://www.aec.gov.au/Parties_and_Representatives/financial_disclosure/qrg/political-parties/using.htm#menu>. © Commonwealth of Australia.

Figure 2.4. Online authorization via the UK's system

Summary Details

Return reference no: 23698
Regulated entity name: PEFTest
Regulated entity type: Permitted Participant
No. Items reported: 1
Value of items reported: £1,000.00
Submitted by: PEFTest
Submitted date & time: 23/06/2016 12:48

Declaration

I, PEF Test, have examined the return and declare that to the best of my knowledge and belief the return is complete and correct as is required by law, and all expenses shown in it as paid have been paid by myself or another person authorised by myself only.

Responsible Person Validation

Password *

Email *

Security question * Please Select --

Agree? *

OK Cancel Print return

Source: UK Electoral Commission, <http://www.electoralcommission.org.uk/__data/assets/pdf_file/0015/211740/EU-pefo-spending.pdf>. Used with kind permission.

Data entry

It is good practice with web-based systems to allow users to either enter data manually in the relevant boxes for the required data fields, or upload data from existing electronic records into the user interface. Entering data into the system manually is often a repetitive process and generally suitable only where the reporting entity has a small number of items to report. Where larger quantities of data need to be reported, it is very useful from a user's perspective to be able to upload data directly from their existing accounting systems or spreadsheets, as is the case in Australia, Colombia, Estonia, Georgia and the UK.



Incorporating existing data into the user interface also benefits the oversight body. The key requirement for entering data into the system is to ensure that it is as accurate as possible. The goal should therefore be to avoid the need for data re-entry wherever possible, while at the same time investing in finding the best technical solution to transfer data from one format to another to maintain the integrity of the data.

Allowing organizations to reconfigure their data into the standardized format required by the system helps avoid the need for data re-entry. It is also important to consider how data that is received in an incompatible format will be handled. Will the oversight body staff be required to undertake a complex and time-consuming data manipulation task, or will the person submitting the data be asked to manually enter data that could not be transferred automatically? Australia's system allows users to upload existing spreadsheets and then asks them to identify which columns of data in the spreadsheet relate to the fields the database requires. For data columns that do not match up, the system requests the user to enter the content manually. An example could be an original document which has addresses recorded all in one field, whereas the system requires them to be split into separate fields for street, postcode and state. It is recommended to allow the user to upload documents from all file types. This ability to upload data has been a big selling point of the eReturns system in Australia.

The UK provides offline templates for spreadsheets. Existing data records such as contributions and expenditure can be quickly copied across into these templates and then uploaded directly into the system. It should be noted, however, that accurately uploading large data sets from the political parties' records into the system is one of the hardest things to get right. If this process is not handled well, a great deal of time can be wasted troubleshooting or reworking the data. This is worth investing in, however, as it is a feature that is invariably appreciated by political parties. Where possible, allow existing records to be recalled by the system and make suggestions when the user is entering data, such as the details of donors. Both Brazil and Colombia have this function, which helps to ensure consistent data entry.

Data validation

Introducing validation on each data entry field will help ensure the quality of the data being entered into the system. At a basic level this could mean that reports can only be submitted if all required data fields have been completed, or preventing text from being entered into a date field. It can also be used to ensure that the information entered makes sense in context. For example, the date a donation was received should be in the past but after the start of the relevant reporting period. Alternatively, validation can be dynamic, for example by preventing the date entered for a donation being accepted if it is earlier than the date entered for when the donation was received.

Validation can be a useful tool for helping to ensure compliance, but it is important that the system also allows for non-compliance. For example, a party will need to be able to report data after its deadline, or where they have exceeded a limit. In these instances, validation could be used to provide a warning message to the user instead of preventing them from entering the information. This helps prevent inaccuracies while maintaining the full functionality of the system.

Useful functions for the user interface

Display report status to users

The user should be able to see in one place which reports are due and the status of existing reports. This table could also show deadlines and links to edit the reports. Only relevant reports should appear, so if an entity is exempt from reporting for an event the system must filter this correctly.

Saving before submitting

The user should be able to save their session and return to it later. In Australia, the eReturns online portal automatically saves what you are doing while you are working. If a system does not provide for automatic saving of data, it should at least allow the user to manually save their session.

Navigate between screens

The user interface should allow the user to scroll back and forth between the stages of filing a report, so that they can review or amend what has already been entered or look ahead to what information will be required next.

Review screen

A dedicated review screen at the end of the data-entry process gives the user the opportunity to see a summary of the information filled in before final submission.

Confirmation messages and option to print

It is good practice that, upon submission of a report, the user receives a confirmation and the option to print out the filed financial return. Likewise, any changes made to account details should also trigger a confirmation message. In Colombia, the user receives a confirmation number, which allows them to track the progress of the review of the income and expenses report.

Language versions

In some countries, providing the user interface in more than one language will be extremely beneficial for some users and will help ensure a system's success. Canada's reporting software, for example, can be used in either English or French, and Finland's web-based system is available in both Finnish and Swedish. If there

is a need, or a legal requirement, for a bilingual system, the additional cost for development and maintenance should be factored in.

Internal records

A web-based reporting portal can be configured to allow the user to maintain comprehensive records of all their submitted data, both past and present. A political party could use this feature to track expenditure (as is done in Norway) or to maintain a database on donors, for example. The reporting system in Argentina has a function that allows donors' addresses to be geo-tagged on a map, providing a geographical breakdown of donors. Users of the Mexican reporting system can generate financial reports for their own internal use and select the timespan of the report by selecting start and end dates for the time period they wish to cover. Reports can then be downloaded in different file formats.

The user interface from the oversight body's perspective

For many regular tasks, the oversight body staff can use the same screens as the regulated users, but with additional permissions. Staff will also need administrative and review functions as well as options for analysis or audit. A review function should allow staff to examine all of the data submitted in a return and then mark it as available for publication. The review function should also allow staff to easily see all areas of non-compliance.

Where it will not place an unnecessary burden on reporting entities, data entry fields should be separated into different categories to assist the oversight agency's review and analysis of submitted data. Uncategorized data is of limited value. It is good practice, for example, to divide expenditures into different types and request users to categorize all expenditures accordingly. Depending on their level of detail, the legal requirements for reporting may already dictate the categorization of data, as is the case with the Political Party Act of Norway.

Where the system allows for cross-agency sharing of data to assist with assessing compliance (see section 3.3), the user interface for the oversight agency should facilitate the visualization of this cross-checking.

2.5. Voluntary or mandatory online reporting?

Whether online reporting will be voluntary or mandatory is a key consideration. Most countries with online reporting systems already in place still accept paper-based reporting as well. Estonia, Georgia and Lithuania, however, have mandatory online reporting on a nationwide basis, while the USA has compulsory electronic reporting for funds over a certain amount and in some states (Campaign Disclosure Project 2008). A number of considerations are presented below to help an oversight body decide whether or not online reporting should be mandatory.

Legal basis

If an oversight agency is going to insist that regulated entities file reports online, then there needs to be a legal basis for this requirement.

Inclusivity

All systems need to be inclusive. Use of an online reporting system should only be made compulsory if all those who are required to report have access to a computer and sufficient knowledge of how to use it. A country's Internet infrastructure also needs to be sufficiently widespread and reliable. Technology should not be an impediment to participating in democracy.

An incremental approach

A voluntary approach has the advantage of allowing an incremental rolling out of an online reporting platform. A smaller scale allows more space to fix possible problems, and limits the damage if problems occur.

One option is to introduce the digital option in a limited geographical area and then roll it out nationally after some time has passed and any glitches have been ironed out and improvements made. Another possibility is to limit the area of activity for online reporting to one or two reporting requirements and then gradually expand to cover all areas of reporting. The Indian Election Commission is currently experimenting with online reporting, but is limiting it to candidate affidavits and candidate spending. Likewise, the new Georgian system covers party donations but not spending.

Another good option is to allow for a transition period, during which the new online system exists alongside the old offline system for a while and use is voluntary, until users have become accustomed to it. This also allows the old system to be used as a fallback option in case there are problems with the online system. Lithuania's Election Commission, for example, allowed for a two-year transition period before the online reporting system became mandatory.

Mandatory above a certain threshold

In the USA, electronic reporting is mandatory if a campaign committee raises or spends more than USD 50,000 in a calendar year (although this does not apply to Senate candidates). Several US states also have thresholds for mandatory electronic reporting, which are normally quite low. In Tennessee and New York, for example, paper filing is permitted for those who raise or spend a total of less than USD 1,000 during the election campaign period.



Incentives for filing electronically

If an online reporting system is voluntary, there need to be clear incentives to encourage people to use it. It should be easier than filing manually or emailing scanned documents. The system should have a number of selling points and should definitely not make the reporting process more difficult. In the UK, extended deadlines for reports filed online have been used as an incentive. In Australia, however, disincentives have been created for paper-based reporting by placing the relevant information in a less prominent place on the AEC website.

Advantages of mandatory reporting

Mandatory reporting saves the oversight body time and effort that is otherwise spent having to encourage political parties to report online (see Box 2.4). Additionally, in a voluntary system, any data received offline must be entered manually into the database to obtain a complete picture that can then be made public on the agency website.

Box 2.4. The compulsory case of Estonia

Compulsory online reporting has been a success in Estonia. The country's Internet infrastructure and usage is one of the one most advanced in the world. Online services and solutions are embraced. All citizens have an electronic ID card that the political finance e-reporting system draws on. Estonia is a small country with a population of just 1.3 million people, and so introducing the system nationwide from the outset was manageable. The vast majority of citizens are used to using the Internet for official purposes. Although there is something of a generational divide in digital literacy, the oversight agency provides assistance for electronic filing to those who require it.

Digital by default

If online reporting is to be voluntary, then consider a 'digital by default' approach. This means treating the online system as standard and promoting it accordingly, for example in guidance material on the website or in direct communication with regulated organizations. The offline option should only be considered a backup for users who are not able to use the online version.

2.6. In-house versus external development

An important consideration is the extent to which the development work is done in-house or outsourced to an external IT service provider. This is not always an

easy balance to strike. While a good system requires IT expertise, that may be best located outside the agency. There is, however, a danger that the oversight agency will lose control and sight of the development process and that an external service provider will produce a system that is not in line with what the agency originally envisaged. An oversight agency should not assume that an external IT supplier knows exactly what the system should look like. Even with well-developed terms of reference, the risk that an external developer will deviate from the oversight agency's vision cannot be overstated.

Norway avoided this risk by developing its online reporting platform entirely in-house, which allowed the agency to retain control throughout the process. For many agencies, however, this is not a realistic option, and the most suitable IT skills will be found externally. In this case, communication with consultants should be ongoing with regular feedback and progress reports. Adopting an Agile software development approach (see section 1.6) can be one way of achieving this, whereby there is a continuous dialogue between the oversight agency and consultants, and a flexibility to evolve and adapt the development process. One way of achieving this could be to have the external suppliers physically sit alongside the internal team at the agency, as was the case in the UK after communication issues arose. The AEC used this approach from the outset, with regular, sometimes daily, contact between the IT developers and the agency's project team. In Sweden, although the external consultants did not work at the agency, contact was also constant.

2.7. Building flexibility into the system

It is important to anticipate future needs and build these into the system from the outset. This includes possible regulatory changes as well as additional functions. This approach saves both time and money in the long run. While it may be tempting to think that you can always add functions later, it is not always that simple and it is highly recommended to include possible future needs in the original framework.

When Australia designed its online reporting platform, eReturns, there was an expectation that regulatory reforms would soon follow. The AEC therefore anticipated what these legal changes might be and designed eReturns to be able to incorporate them should the need arise. Although reforms have not yet come to pass, the Commission can easily adapt eReturns if required. The eReturns platform could, for example, deliver real-time reporting if regulations required it to do so.

2.8. Security

The security of any online system is of paramount importance. Both the reporting and disclosure sides need to be secure to protect the integrity of the data and the reputation of the oversight agency. Political finance is a sensitive topic, and all possible measures should be taken to ensure that the system is secure. This is particularly salient given the recent high-profile cyberattacks on the US Democratic Party and elsewhere, and NATO's warning in early 2017 that such attacks pose a threat to democracy itself (Vatu 2017). Security threats come in different forms, including:

- *Denial of service attacks.* These involve repeated hits on a website that prevent real users from accessing the system or data from the site.
- *Software threats.* These include viruses, which can potentially be delivered maliciously via the e-filing interface, especially where users are invited to upload documents into the system.
- *Hacking.* Apart from political finance data, the system is also likely to be vulnerable to hacking of users' personal information such as email addresses or phone numbers.

The following is a non-exhaustive list of tips to help increase security.

- *Invest in security.* As so much hinges on security, this is not something to scrimp and save on. Money spent on digital security is well spent.
- *Stay up to date.* Online threats are constantly evolving, and the oversight agency needs to be aware of the latest threats and take preventative measures accordingly. Security measures need to be reviewed on a regular basis and updated.
- *Consult the experts.* In the fast-moving world of cybersecurity, it is a challenge for in-house staff to remain up-to-date on current developments. Agencies should therefore consider working in consultation with external cybersecurity consultants.
- *Schedule annual security reviews.*
- *Have a plan.* In the event that the reporting portal or public disclosure website is hacked, the oversight agency needs a contingency plan. This will help ensure that the appropriate steps are taken, that the damage is limited and that normal service can resume as quickly as possible.

2.9. Testing the reporting system

Testing of individual components, as well as of how they function as a whole, is a crucial part of the development process. As a rule, testing should be done multiple times so that the results can further inform and improve the reporting system before it is launched. Thorough testing during the development phase means that any issues can be addressed early on, saving both time and money that would be lost if left until later. Getting the system right at this stage also helps protect the reputation of the oversight agency. Testing should accordingly be seen as a long-term investment.

When considering testing, consider the following advice:

- *Test every single step of the filing process.* In Estonia, the Supervisory Committee on Party Financing ran three separate sites: an external site, a development site and a pre-live site. Each stage of the filing process was tested extensively as the system was being developed.
- *User experience testing.* Ensure that end users as well as the project team test the system. This is vital to create as authentic a testing environment as possible. A cross section of users, for example representing different age groups, should be asked to test the reporting process (see Box 2.5). Enlisting users to test the system also means that they feel invested in the final product and are often strong advocates of the final version.
- *Obtain expert advice.* Consider hiring a usability testing expert to translate the feedback received from users into new designs for the system based on the actual needs and preferences of users.
- *Use real data as soon as possible.* This does not need to be the complete historic data set, but it is very useful in highlighting unforeseen issues.
- *Perform stress testing.* Testing should, to the extent possible, replicate live conditions. One aspect of this is to see how the reporting system handles a high volume of traffic and data entry over a short time period, as might be the case around election time.
- *Test security.* While no digital system is ever entirely secure, repeated tests should be conducted to protect the system from hackers, and to secure the integrity of the user authentication and log-in process.
- *Consider piloting the reporting system.* This is commonly achieved by creating a beta version, although this is probably more suitable for

updating an existing system rather than a new one (see chapter 5 in this Guide).

- *Record everything in an issues log.* Prioritize issues and write up resolutions as user stories to be included in future releases. The issues log will become a core document for the life of the system.

Box 2.5. User acceptance testing

User acceptance testing involves real users testing real scenarios. This is the only way to be sure that the system will achieve its aims, as opposed to the interpretation of these aims made by the project team and the developers. The project team should lead the testing and identify which scenarios the users need to test. These should be based on previously articulated user stories. Manage users' expectations by making it clear to them that the system is still under development and is therefore not complete, and share a list of any known issues with them. Record all user feedback. This should be consolidated by the project team and used to create new user stories. In cooperation with the developers, these will then be costed and prioritized. Resolved issues get tested in the next round of testing.

2.10. Launching an online reporting system

The launching of the system needs to be well planned and thought through. Elements to consider include:

- Formulating a communication plan for the launch, including details of who to reach out to (e.g. all external stakeholders and relevant internal colleagues) and what to communicate, as different groups may need to receive different information.
- The timing of the launch. It is recommended to launch the system at a time that is calm for users, so that any glitches can be ironed out with minimum adverse impact. Launching at moments when parties are filing returns, for example, should be avoided.
- Conducting user feedback sessions ahead of the launch (e.g. sharing beta software for feedback).
- Holding in-person training sessions for users. Also consider training of trainers, who can in turn train users on the new system in person. Online training alone is not sufficient.

- Planning an appropriate launch. Should the system be rolled out gradually, or would it be better with a big release? Its introduction could be divided into phases, in which the online reporting part is introduced before the public disclosure site.
- Conducting a risk assessment associated with the launch.
- Preparing for the first election, which is when the system will be properly tested.
- Showing a certain degree of leniency the first time reporting is done digitally, since punishing parties and candidates for filing incorrectly may not encourage them to do it better next time. Ask how the system can be improved to help prevent future errors.
- Conducting regular feedback sessions, technical checks and training, even after the launch of the website. The work does not stop when the website is launched.

2.11. Assisting parties and candidates with online reporting

Providing well-designed guidance that is tailored to users' needs is crucial to the success of any online reporting and disclosure platform. User guidance is an integral part of providing a public service and should not be considered an add-on.

While the goal should always be to make both the reporting and disclosure sites as intuitive as possible, there will always be room for additional guidance to maximize the successful and efficient use of the system. This is especially true for electronic reporting procedures, which will invariably require a greater level of user guidance than a public disclosure website. Where online reporting is optional, well-designed guidance and assistance will encourage parties and candidates to use it.

Guidance should always be clearly formulated, easily accessible to users, accurate and up-to-date. Out-of-date or inaccurate advice can undermine an oversight body's reputation and its ability to uphold compliance. If a regulated organization is non-compliant with the law, but has adhered to the oversight body's guidance, it will be nearly impossible to bring sanctions against it.

It is also good practice to solicit feedback from users and to incorporate this into guidance material. One way to do this is online, via the disclosure website.

Types of user assistance

There is a range of different types of guidance material. The right combination will vary according to the context and users' needs.



On-screen guidance

Text explaining what is expected next to a data entry field can be very helpful for users, as it is quick and easy to find (see Figure 2.5). However, use on-screen help text sparingly, with caution, and only where the name of the field is ambiguous: using too many tips or making them too wordy can make the system harder to navigate as the screen becomes too cluttered, and it also makes the relevant help text harder to find. It also becomes more expensive to maintain the site.

Figure 2.5. Example of on-screen advice from the UK’s PEF online reporting form

User registration
[Help](#)

Welcome to the user registration page. You need to create a user account to use PEF online. Please enter the following information to create a new registered user.

* represent mandatory fields

Login name *

Title

First name *

Surname *

Telephone *

Extn

Mobile

Fax

Email address *

Confirm email *

Source: UK Electoral Commission, PEF Online reporting portal. Used with kind permission.

Pop-ups

To strike a balance between providing instant guidance and keeping the screen clear of unnecessary text, consider using pop-up boxes so that users can click on them if they need the extra help (see Figure 2.6). Where guidance is too complex to fit in a pop-up box, including a link to take the user to a dedicated page of guidance is a good option.

Figure 2.6. Pop-up box from Norwegian reporting site

Inntekter fra egen virksomhet	
6	Medlemskontingenter direkte innbetalt til partiledet
7	Inntekter fra lotterier, innsamlingsaksjoner og lignende
8	Kapitalinntekter (urealiserte inntekter tas ikke med)
9	Inntekter fra forretningsvirksomhet
10	Andre inntekter fra egen virksomhet

Clicking on the ?-icon results in showing an explaining text

Medlemskontingenter

Regn bare med kontingenter som medlemmer har betalt direkte inn til partiledets egen bankkonto. Kontingenter som er samlet inn av annet partiled, for eksempel på sentralt nivå, og deretter utbetalt til partiledet, skal oppgis som interne overføringer i spørsmål 16.

Lovhenvvisning: pl § 19 (2) d

Utdypende

Medlemskontingenter som ble inntektsført året før rapporteringsperioden, og ikke ble betalt og ikke kunne inndrives i rapporteringsperioden, skal føres som kostnad (spørsmål 20 og 23) og ikke som inntektsreduksjon.

Source: Online questionnaire on sources of political party income, with an open pop-up box providing more information about financial contributions from members, RA-0604, of Statistics Norway, accessed 17 February 2017

PDFs

Some users will prefer to print guidance. PDFs are commonly used and are very accessible. However, they can be inflexible and time consuming to update. There is also the risk that users may refer back to old, out-of-date guidance that they previously printed or saved to their computer.

Video

Now common for many applications, video guidance should be considered. Users may find that a three-minute video is far easier to understand than pages of text on screen or on paper. Examples of video guidance include the US FEC's YouTube clips on how to use its FECFile software, and the Elections Canada website, which features short video tutorials on how to use its Electronic Financial Return software.

Frequently asked questions (FAQs)

FAQs can be a good way of pointing users to the advice they need. The FAQs list should be actively maintained, drawing on feedback from users.

Online guidance

Webpages of guidance are easy to create, link to and maintain (see Figure 2.7).



Figure 2.7. Screenshot from the Australian Electoral Commission website

Lodge a financial disclosure return



Updated: 20 September 2012



Who needs to lodge an annual return?

Registered political parties, associated entities, donors to political parties and third parties must lodge annual returns.

How to lodge an annual return

Annual returns can be lodged through the [eReturns portal](#). To use eReturns you will need to obtain a username and password. Registered political parties and associated entities must [contact the AEC](#) to arrange a username and password. Donors and third parties that do not have an eReturns account may create their own.

- > [eReturns portal](#)
- > [Tips on how to lodge returns online](#)
- > [eReturns quick reference guides](#)

Contact us

If you need additional information, assistance or to obtain a username and password, please contact the Funding and Disclosure (FAD) helpdesk via email at fad@aec.gov.au or by calling 02 6271 4552. The FAD helpdesk is open from 9am to 5pm AEST, Monday to Friday.

Source: Australian Electoral Commission, <http://www.aec.gov.au/parties_and_representatives/financial_disclosure/returns.htm>. © Commonwealth of Australia.

List of common mistakes

This is a useful and simple way to preempt problems and help users in advance. The US FEC provides users with such a list.

Telephone helpline

A telephone helpline is standard good practice and can be a very effective way to respond to users' queries, especially those not covered by other forms of guidance. It is especially useful when the system is new, or around a busy time such as an election. In the USA, every conversation that goes through the FEC's customer support is recorded to see if some issues keep occurring. If the operator is unsure of a solution, they can search in the call logs and view similar issues. Similarly, in

Estonia there is customer support to help with technical issues as well as an oversight agency consultant for substantive issues.

User manuals

It is standard practice to produce a user manual for electronic reporting, either in PDF form or on the oversight agency's website. Links to examples are provided in the References section of this Guide. By providing clear, accessible, and comprehensive instructions and information on online reporting, an agency will minimize the number of queries from users that it has to deal with.

Test website

Consider developing a test website that participants can familiarize themselves with during training sessions, or even privately. This can be invaluable when providing demonstrations in training sessions.

Dedicated team within the agency

The US FEC has a dedicated information and outreach division, with 13 staff members. This division answers phone and email enquires about electronic filing, and all enquires can be made anonymously. The unit also organizes workshops and training to assist and update users on electronic filing, among other things. In addition, the Reports Analysis Division has about 35 people who do more detailed work on a one-on-one basis with users when they have filing issues. They are the frontline support for users of the e-filing software and they also review the reports once they are filed. Unlike the Information Division, the Reports Analyst Divisions' communications with filers are tracked and cannot be anonymous.

Training

Consider providing a variety of different types of training for users, for example both in-person and online training. The US FEC organizes four regional conferences and four conferences in Washington, DC, during an electoral cycle to keep all stakeholders updated on the system. Online courses are also offered, focusing on specific issues. Norway provides workshops in different parts of the country that focus on exchanging users' experiences for the purpose of improving the reporting system, and to some extent include training. Colombia's National Electoral Council routinely organizes large training sessions on using its campaign finance reporting system, Cuentas Claras, ahead of elections.

It is standard practice to offer in-person training to political parties ahead of launching an online system and at subsequent later dates. Such training is extremely beneficial for users and well worth the investment for oversight agencies.



In-person demonstrations

In Finland, the National Audit Office demonstrated the new system to political parties by inviting key persons to its office.

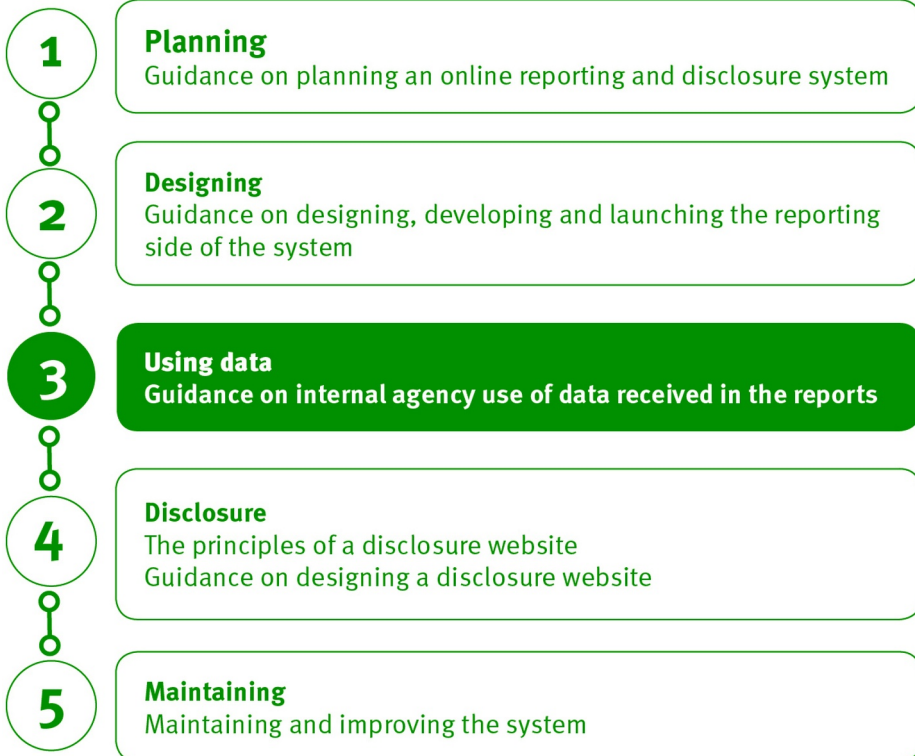
Issue reminders

Reminders to file reports online can be emailed to users both before the reporting deadline and afterwards to those who do not submit reports on time.

Summary of key considerations for the design and development phase

- Simplicity: keep the reporting user interface simple to use. It should be as intuitive and user friendly as possible. This is a fundamental part of getting people to use the system successfully.
- User input: as with the planning phase, continue to solicit the views and feedback of end users. This will help ensure that the design of the reporting system works for them.
- Build the most important part first: what is the core of the system? This should be the developmental departure point.
- Review the development process at regular intervals. This is especially important if external suppliers are being used to develop the system.
- Database design is vital to the success of the system, so invest resources in getting this right.
- Decide whether online reporting will be voluntary or mandatory, and consider the implications this has for the system's design.
- Take possible future needs into consideration, and where possible build them into the system.
- Invest in security!

3. Using the data received





The oversight body can use the financial data received from political parties and candidates via the online reporting system in several ways, but most notably to monitor compliance with regulations; disclose data on their website for public scrutiny; verify the accuracy of data received; and analyse data for internal purposes.

3.1. Monitoring compliance with regulations

The user interface should have been designed to allow staff to easily see all areas of non-compliance, including late submissions and breaches of donation or spending limits. This ability is, of course, absolutely fundamental to the functioning of any online political finance reporting system.

For monitoring compliance, the system needs to produce specific reports on, for example, submission and compliance history. Make sure that there is a dedicated member of staff with the necessary expertise to analyse and interrogate the data. There will always be unanticipated questions about the data that need answering, so it may prove cheaper in the long run to employ skilled staff who can write database reports.

In the event of non-compliance, it is crucial to ensure that the data are robust enough for use as evidence. Auditable data, as discussed in section 3.3, helps greatly in this regard.

3.2. Verification of data

The extent to which the data received should be used to attempt to verify its accuracy will vary by country, depending on both the mandate of the oversight agency and the overall objectives of the online reporting and disclosure system. In more established democracies, the role of the oversight agency is often focused on monitoring compliance with reporting requirements and making the data public; civil society then scrutinizes and interrogates the data. If inaccuracies are discovered and reported to the oversight agency, it then follows up and investigates them. This is the case in democracies with a vibrant civil society and culture of investigative journalism, such as Australia, the UK and the USA.

In other countries, the political finance oversight agency has more of an anti-corruption mandate. This is typically the case in former Soviet and Eastern bloc countries. In Mexico, the online system was created to detect violations of campaign finance regulations, particularly spending limits, in a more timely manner. In these countries, verifying the accuracy of the political finance data submitted is a central task of the oversight agency.

Although an online reporting system can help to some extent to verify data, much of this work will still need to be done manually. Where this task falls to the oversight agency, it should dedicate staff time to detecting inaccurate or false data.

Below are three examples of how an online system can help with the verification process.

Looking for anomalies

A system can be programmed to flag suspicious looking data entries that warrant further human investigation, such as particularly large sums of money or inconsistencies between different data sources. In Estonia, different sets of data can be compared to see if they tally. In Australia, donors are required to file reports on donations, in addition to parties and candidates reporting on receipt of these same donations. The eReturns system then compares these donation reports (made and received) and flags any discrepancies between the two.

In the USA, the system automatically checks for consistency between the current and previous report. For example, if the user's ending balances on the previous report do not match the starting balances on the current report, then this is flagged.

Linking to other agencies and databases

If you expect data integrity to be an issue in your country, it may a good idea to link up with other official databases. Examples include:

- Cross-referencing social security numbers against civil registries, such as in Estonia, Finland and Georgia, to verify that only real, living people make donations. In Estonia, entries that contradict data contained in the population registry are automatically rejected.
- Linking to a business registry to check that donations come from legitimate entities, as in Estonia.
- Linking up with the tax registry, as in Estonia, where annual revenue and expenditures declared to the state are compared to reports submitted to the oversight agency. Latvia also intends to do this with its online system (under development at the time of writing). This comparison would detect whether donors contributed more than their total declared annual earnings according to their tax returns (which happens in an estimated 5 per cent of cases). In Colombia, if the electoral authorities deem it necessary to review the accuracy of financial information submitted to them, they can request data from the tax authorities.
- Cross-referencing political finance data with financial institutions, such as Mexico's Financial Intelligence Unit and National Bank and Monetary Commission. Ukraine has considered cross-referencing spending data with candidates' asset declarations during its planning process for an online political finance reporting system.

Where relevant data exists in other systems or is required to be exported from the political finance oversight agency's own system, consider automating the data transfer. This not only reduces ongoing labour costs but also ensures the accuracy and availability of the data.

Batch together entities with multiple names

Where there is a risk that the same name might be written in more than one way, it is recommended to create rules to batch together these single entities with multiple names in order to avoid the system categorizing them separately. This is especially pertinent if the names are not being cross-checked with the databases of other agencies. In Australia, for example, where political donors have to file reports to the AEC, eReturns has been programmed to batch donors such as Coca Cola, Coke and Coke Corp together. Each year the system is updated with similar additional clustering. This saves staff from having to manually check and re-group filed returns. The system is also programmed to flag similar names that should be checked to see if they should be added to the list of groupings. Check, however, that there are no legal restrictions before setting this up. It is common for legislation to require information to be published exactly as it was submitted.

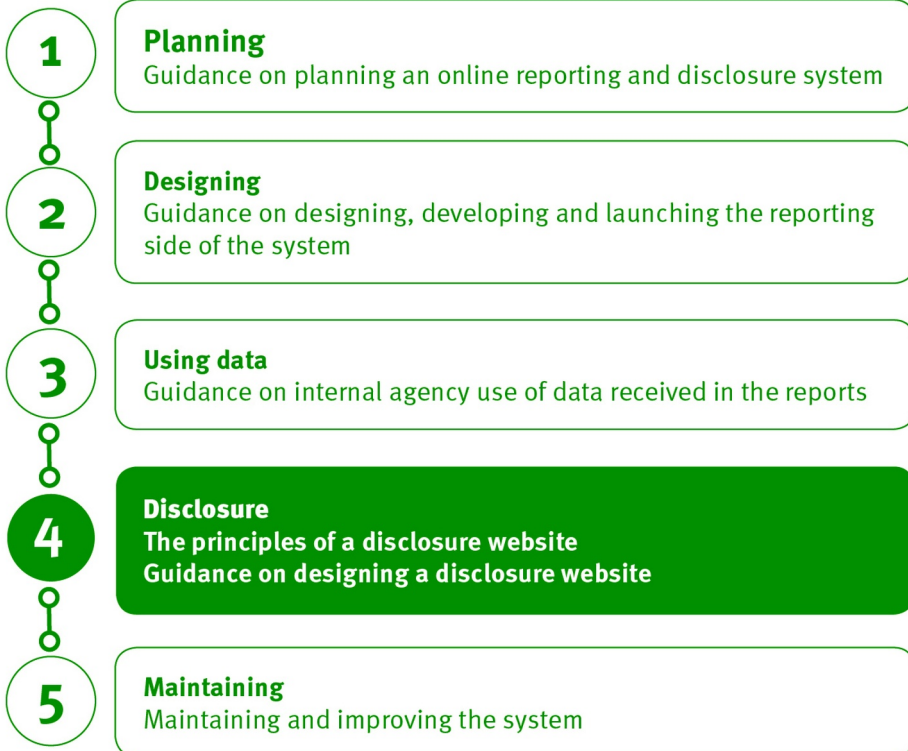
3.3. Data analysis for internal purposes

The oversight agency may wish to analyse data for its own internal purposes. In Colombia, for example, data are disaggregated by age, gender and ethnicity in order to analyse the dynamics of party and campaign funds, such as what percentage of donors are women, how much of a party's public funds are allocated to and spent by female candidates, how parties vary in the age of their donors and so on. If the provision of public funds is tied to its use by female candidates in some form, disaggregating financial data by gender may be crucial to the law's implementation.

Summary of key considerations for using the data received

- Is the oversight agency or civil society responsible for verifying the accuracy of data?
- Linking to other agency databases and cross-referencing data is a particularly effective way to verify political finance data.
- Consider how data can be analysed for your own internal purposes.

4. The disclosure website



4.1. Introduction

The disclosure website is the public-facing component of the system where the political finance data received are published. This transparency enables civil society to scrutinize the data and highlight issues in the public interest. It also allows other stakeholders such as political parties, candidates and donors to check that transactions have been reported accurately, and to monitor spending patterns.

A political finance disclosure website is an important element of a country's wider integrity system, which seeks to both protect politics from corruption and enhance public perceptions of its integrity. Tracking the money given to and spent by political parties, candidates and third parties is an important part of preventing and combating corrupt practices in public life. The transparency provided by a political finance disclosure website supports broader efforts to detect conflict of interests, limit the influence of lobbyists or expose undue influence on politicians during procurement of public contracts.

4.2. Principles of public disclosure of political finance data

International IDEA has identified seven guiding principles that should underpin a good political finance disclosure website: user-friendliness, accessibility, searchability, comparability, downloadability, timeliness and detail.

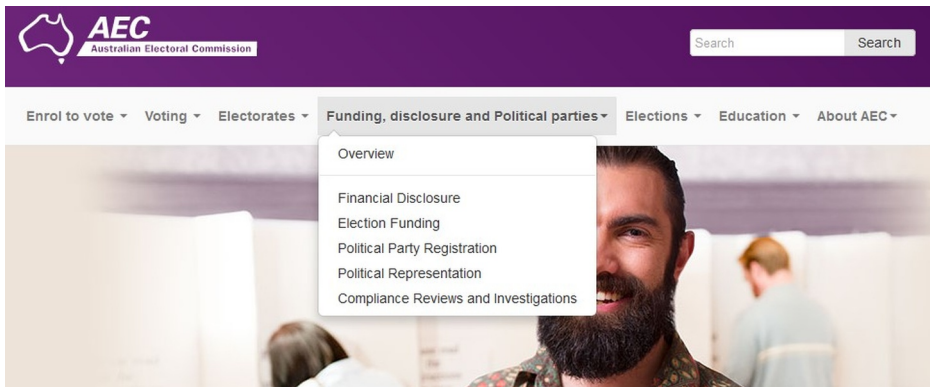
User friendliness

When agencies publish political finance data on their websites, they are providing a public service. Thus, in the interests of transparency, data should be presented in a way that is user-friendly and designed with the user in mind. The other six principles feed into this overarching principle of user-friendliness.

In order to be user-friendly, the designers of a disclosure site need to know who their users are and how they will use the data provided. In the USA, for example, various civil society organizations and academics use official FEC data to create their own databases and repackage the data. With this in mind, a new version of the FEC website developed in 2015 included sharing the FEC's application programming interface (API) so that users can directly receive the large amounts of FEC data (see below for more information on APIs).

Accessibility

The user should be able to easily and logically navigate their way to the disclosure data from the agency's home page, as in Figure 4.1. There is little point in making the data public if people struggle to locate it.

Figure 4.1. Australian Electoral Commission homepage

Source: Australian Electoral Commission, <<http://www.aec.gov.au/>>. © Commonwealth of Australia.

A mobile or tablet version, which automatically fits the content to the size of the screen without losing functionality, is also a good way to make the disclosure website more accessible. Users with disabilities should also be considered in the design process and accommodated where possible, even if it is not a legal stipulation. Using contrasting colours or a larger font for visually impaired users is one example. Providing the site in more than one language will greatly improve accessibility in some country contexts, and may be a legal requirement. In the UK, the website is available in both English and Welsh; in Norway in Norwegian and English; and in Finland in Finnish, Swedish and English.

Keep text simple and avoid using jargon or legal terms as much as possible. Where it is necessary to use technical language, ensure that a full explanation is easily accessible directly from the site. In the USA the FEC facilitates access by providing a rich site summary (RSS) feed that you can sign up to in order to receive notifications of newly published or amended data. The user can select to be notified on all updates, or just those fields that are of interest to them (FEC n.d.).

Searchability

For the data to be useful to the public, the user needs to be able to search for particular information. Data should therefore be presented in the form of a searchable database with clear search criteria and filters to enable precise search results, and have a general search function. The user should be able to search by both donor and recipient. The UK's Electoral Commission disclosure site divides its search function into three parts (see Figure 4.2).



Figure 4.2. Common searches on the UK's Electoral Commission website

Common searches

Donations and loans

Regulated donee donations
September 2015

Q2 2015 Donations to Parties

Q2 2015 new Loans to Parties

Q2 2015 Party loans repaid

Donations to participants in the
Scottish independence referendum

Spending

Party spending in the 2015 UK PGE
- under £250,000

Non-party campaigner spending in
the 2015 UK PGE - under £250,000

Participant spending in the Scottish
independence referendum

All spending in the 2014 European
Parliament Election

Registration and accounts

2014 accounts

2013 accounts

GB Register of Political Parties

NI Register of Political Parties

Register of Non-party campaigners

Search criteria

Select regulated group

- Political party
- Minor party
- Non-party campaigner (Third party)
- Referendum participant
- Regulated donee

Select a type of search

- Donations
- Loans
- Spending
- Registration Details
- Accounts

Search for ?

Enter your query here (e.g. Party Name, Donor Name, Accounting Unit Name) Search

Search filters

Time period

Select

all Q1 Q2 Q3 Q4

2015

2014

2013

2012

2011

Date range

From

To

OR

Regulate Period

Pre/Post poll ?

Include pre-poll donations

Include post-poll donations

Donation date ?

Date reported to Electoral Commission

Date received by donee

Date accepted by donee

Donor status

Select all

Individual

Trade Union

Company

Unincorporated Association

Public Fund

Update results

Source: UK Electoral Commission, <<http://search.electoralcommission.org.uk>>. Used with kind permission.

Comparability

It is good practice for the user to be able to easily compare data across a variety of categories. It is in the public interest to display comparative data so that the user can get an informed picture of how parties, candidates and donors compare to each other. Examples of comparisons could include: How do the amounts or sources of income of one political party compare with those of another. How do parties compare in terms of spending levels and what they spent funds on? Which candidates are taking the most money from third-party donors? How do male and female candidates compare on the amounts of funds raised privately? A simple way to achieve this is to allow users to order data by column, value, date or alphabetically. Combined with search filters, this can produce very precise search results. To further improve the impact of the results consider adding a graphic visualization.

Figure 4.3. Donations to Finnish parliamentary elections, 2015

Largest donors

Largest donors and contributions by election. Because of the large number of disclosures, it may take several minutes for the reports on municipal elections to be generated.

Type of disclosure: * Election funding disclosure

Election: * Parliamentary elections 2015

Vaalipiiri: » Select

Party: » Select

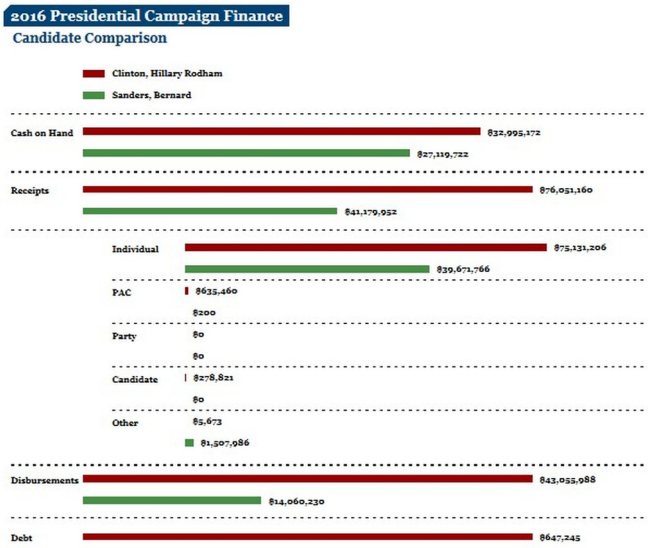
Search

Donator	Candidate who receive contribution	Contribution (€)
Kansallinen Kokoomus r.p., ruotsiksi Samlingspartiet r.p.	Stubb, Alexander	60 344,25
SDP	Rinne, Antti	54 000,00
Svenska Folkpartiet i Finland r.p., Ruotsalainen kansanpuolu...	Haglund, Carl	43 803,10
JYVÄSKYLÄN TYÖVÄENYHDISTYS RY	Mäkinen, Riitta	18 634,34
Kemin Vasemmistoliitto ry	Moisanen, Sari	17 139,95
JYVÄSKYLÄN TYÖVÄENYHDISTYS RY	Huovinen, Susanna	16 634,34
Salon Sosialidemokraattinen Työväenyhdistys ry	Taimela, Katja	15 000,00
Arkadian talouspoliittinen seura ry	Lintilä, Mika	14 670,65
Arkadian talouspoliittinen seura ry	Tiilikainen, Kimmo	13 934,00
Kokoomuksen Nuorten liitto ry	Rydman, Wille	13 420,00
Kokoomuksen Nuorten liitto ry	Häkkinen, Antti	13 419,91
Kokoomuksen Nuorten liitto ry	Koski, Susanna	13 419,91

Source: National Audit Office of Finland, <https://www.puoluerahoitus.fi/en/index/vaalirahailmoituksia/raportit/raportti_tukiantajittain.html.stx>.

Users should also be able to search for historical data, which enables comparisons over time. Complete records from previous elections or calendar years should be made available. Comparisons between years can also be facilitated, such as how much an individual donor has donated to a party over several reporting cycles, or how much it has spent on different election campaigns. Data should also be available in a cross-sectional way, for example to identify all parties or candidates who have received donations from a particular donor. In Finland, the largest donors can be compared to each other (see Figure 4.3). The US FEC allows data to be compared across a variety of categories and at different levels. Figure 4.4 shows a financial comparison of two presidential contenders.

Figure 4.4. Financial comparison of two presidential contenders



Source: US Federal Election Commission, <<http://www.fec.gov/disclosure/PCandCompare.do>>.

It would also be useful to compare financial data on donors and the amounts spent by candidates broken down into categories such as gender, age and ethnicity. Such comparisons would likely reveal some stark patterns regarding who donates funds and the varying amounts of funds received by different types of candidate. Currently, no disclosure site offers financial data disaggregated along these lines.

Downloadability

The public should ideally be able to export and download all the data presented on the disclosure website in a machine-readable format such as a spreadsheet so

they can work directly with it and manipulate it offline. This is particularly useful for journalists, civil society organizations and academics.

An advanced form of making the data downloadable is by making the APIs available. This enables a user's computer to directly access the database's channel of data, meaning that any new data are downloaded automatically and instantly. In this way the entire raw data set can be incorporated into external applications. This has been done in both the UK and the USA and is particularly useful for watchdog groups that have built their own disclosure databases drawing on the official data from the oversight agency, as it means that the data are automatically incorporated into their own databases.

The oversight body will always be restricted by its remit and available resources in terms of how much it can analyse and reinterpret the data. However, it should facilitate any demand for and innovative use of the raw data from civil society wherever possible. If you do produce an API, be sure to also publish a data dictionary as data fields may use identification markers that need to be interpreted correctly before they can be used.

Timeliness

The sooner data is made public, the sooner it can be scrutinized and used to hold parties and candidates to account. The timeliness of data is especially relevant during campaign time, when its publication can help voters make an informed choice before election day.

The timeline for data publication may be dictated by the law or regulations, such as provisions for quarterly or annual political party reports. All things being equal, however, the goal should be to disclose data as soon as possible. From a technological point of view, this can be almost instantly upon receipt. In the interest of transparency and accountability, it is better to publish data and amend details later if necessary than to delay publication until all checks and verifications have taken place. It is good practice to clearly distinguish between unverified (draft) data and verified (final) data.

In the USA, electronically filed reports are published within a matter of hours following submission, and exactly as submitted. Even if errors are discovered, they are not corrected. It is the responsibility of the person filing the report to review the accuracy of data before submitting it. While amendments can be made, the original submitted version remains the official version available on the website.

Colombia is another good example of timely disclosure: candidates must submit details of all income and expenses on at least a weekly basis during the campaign period.

Detail

It is recommended that data are provided in both summary and itemized form, to be the most useful to users. In the interest of transparency, data should be published at the greatest level of detail possible. This should apply to both donations and spending, as well as any other areas subject to reporting, such as assets or loans. The public should accordingly be able to see names, amounts and dates. There is of course always a balance to strike between transparency and privacy, which will depend on the context, but the effort should always be to strive towards maximum transparency (see section 1.5).

Figure 4.5. Example from Estonia of itemized information on donations

The screenshot shows the ERJK (Erakondade Rahastamise Järelevalve Komisjon) website. The main navigation bar includes 'Financing reports', 'Documents', 'Overviews', 'Notices', 'Committee and contacts', and 'Reports submission'. A search bar and language selector (ENG, EST) are also present. Below the navigation, there are links for 'Revenues and expenses of political parties', 'Queries concerning revenues and expenses', and 'Election campaigns'. The main content area is titled 'Receipts' and shows data for 'Eesti Keskerakond' in the '2016, 4. quarter'. The data is presented in a table with columns for 'Nr.', 'Date of Arrival', 'Revenue category', 'Payer name', 'Registry Code / Birth Date', and 'Amount'. The total amount for the quarter is 611 450.

Nr.	Date of Arrival	Revenue category	Payer name	Registry Code / Birth Date	Amount
1.	31/12/2016	Tulu erakonna varalt	Eesti Keskerakond	80053370	150
2.	31/12/2016	Tulu erakonna varalt	Eesti Keskerakond	80053370	0
3.	29/12/2016	Rahaline annetus	AIVAR BERZIN	30.05.1969	28 000
4.	29/12/2016	Rahaline annetus	ILLE LAAL-HINRIKJUS	29.09.1981	5
5.	29/12/2016	Liikmemaks	TARMO TAMM	03.12.1953	300
6.	28/12/2016	Rahaline annetus	MARGUS LINNAMÄE	05.01.1964	28 000
7.	28/12/2016	Rahaline annetus	JAAN TALLINN	14.02.1972	28 000
8.	28/12/2016	Rahaline annetus	VAHUR VOLL	26.11.1970	28 000
9.	28/12/2016	Rahaline annetus	HELDUR MEERITS	27.02.1959	28 000
10.	28/12/2016	Rahaline annetus	VALERI KUZNETSOV	24.11.1955	30
11.	28/12/2016	Rahaline annetus	VLADIMIR PANOV	15.04.1941	145

Source: Political Parties Financing Surveillance Committee (Estonia), <<http://www.erjk.ee>>.

If there is original documentation to support the data, consider publishing this as PDF files alongside the data. For example, a candidate's electoral spending may be supported by a PDF of the original return. If original documentation is published, ensure that a process is in place to redact any private information that should not become public, such as personal contact details, bank details or signatures.

4.3. Designing a disclosure website: issues for consideration

End users

As with the reporting platform, knowledge of your end users and how they will use the disclosure site should inform its design. Creating user stories can be a useful way to articulate these needs (see section 1.3). Annex D offers some indicative examples of user stories for a disclosure website. A selection of end users should therefore be included in the design and testing processes. Taking their views and experiences into account will maximize its success. Seek representatives from all major user groups, including civil society groups, the media, academics, regulated organizations and other government departments. The user groups will have different needs that should be considered. For example, academics are likely to want entire data sets rather than specific searches.

Examples of issues to test with users include:

- *Use of terminology.* Avoid using legal terms that do not mean anything to members of the public.
- *Site navigation.* Getting to the site and then finding information within it.
- *Site functions.* Does the site enable users to answer the questions they have of the data? For example, do the filter options allow the search results to be restricted to a specific period using specific criteria?
- *Recalling user searches.* Allowing users to use the browser back button without needing to reapply all of the same search criteria each time.

Consider use of the site by social media users. Political institutions are increasingly being held to account by non-mainstream institutions and networks of individuals using social media. As well as the established user groups of the media and civil society groups, this newer group should be catered for in the system design. Examples include making it easy to share static URLs via social media, or using social media icons to facilitate the sharing of pages.

User feedback

If the oversight agency already has a disclosure website that will be redesigned in conjunction with the development of the online reporting system, it is good practice to solicit feedback from users of the old site to find out how they would like to see it improved. Users should also be able to give feedback on the website, both for site-related issues and to report suspicions of inaccurate or falsely reported financial information by reporting entities.



Allowing amendments after submission

In Australia, Estonia, Finland and the USA, parties and candidates can amend their reports at any time. However, all previous versions are kept on the website and the agency is notified when changes are made. While this allows for more flexibility and the correction of genuine errors, there is also a risk that those submitting reports may not be as conscientious in their reporting compared to a system that prohibits changes after submission.

Where loans and their repayments or other alterations are reported, it is useful to allow users to see the complete history of a loan. In the UK, this is provided in a history table along with the detail of the loan (see Figure 4.6).

Figure 4.6. Loan history shown at the bottom of a loan detail page on the UK’s disclosure site

Loan history					
Item ID	Value	Change effective date	Change type	Amount paid	Amount converted to donation
244874	£2,778.19	01/03/2016	Part repayment	£1,000.00	£0.00
250375	£2,778.19	18/07/2016	Full repayment	£0.00	£0.00

Source: UK Electoral Commission, <<http://search.electoralcommission.org.uk/English/Loans/AL0240395>>. Used with kind permission.

Compatibility

It is important to ensure compatibility with all major browsers and mobile phones. Browser compatibility issues should not be underestimated and they can be very frustrating for users and time-consuming for the oversight agency in providing assistance. It is wise to take this into account when purchasing third-party tools for the website, and to check that they provide compatibility now as well as seek assurance that they will continue to do so for any future updates.

Providing analysis

When publishing any analysis of data, the oversight agency must ensure that it remains impartial. Striking the right balance will vary from country to country. In the USA, for example, the FEC lists top spenders, but not top donors, whereas in Finland the national audit office presents a list of donors starting with the largest, as does the UK Electoral Commission. Statistics Norway, as the body that

discloses summary data but does not oversee compliance with regulations, takes a slightly different approach and interprets the data in a more qualitative and narrative way on its website. The page on political parties' financing for 2014, for example, describes on a statistical, aggregated level how state subsidies remain the most important source of income for parties, how parties have been generating more of their own income, and how there has been an overall drop in the total amount of donations every non-election year (Statistics Norway 2014). The US FEC is circumspect in publishing analysis of its data. Some summary data are published, but only when there is no risk to the agency's integrity. Examples of analyses that are published include, 'the top ten political action committees' or 'top ten candidates in terms of the amount of received donations'.

Generally speaking, oversight agencies should steer clear of providing any in-depth analysis, trends or visualization of data as this may well compromise their position of providing the data in a neutral way. In contexts where civil society is less active, there may be more of an argument for the oversight agency to provide more analysis.

Facilitating analysis of data by civil society

Ideally, civil society should analyse political finance data. Oversight agencies should strive to facilitate the use of data by watchdog organizations, the media and academia. In addition to the disclosure website, this can be achieved by making the data downloadable, including making the APIs public, or allowing users to sign up to receive alerts when new data are published.

The oversight agency should also develop and implement a comprehensive communications and outreach plan to encourage members of the public and civil society to use the disclosure site. This is especially important when the site is first launched, around election time and when new data are published.

Public naming and shaming

In addition to publishing reported data, the oversight agency can also 'name and shame' those who fail in their reporting duties, in order to encourage greater compliance with reporting requirements. Agencies should, of course, be transparent and consistent in their treatment of non-compliance. For example, the disclosure website of the National Audit Agency of Finland publishes the names of political parties that fail to report on time. In Australia, public exposure of non-compliance is used to deter late filings, and the AEC publishes compliance reports on its disclosure website, naming parties and candidates who have failed to file a report (see Figure 4.7). In Norway, the names of political party units that have not fulfilled their legal reporting duties are published with corresponding remarks.



Figure 4.7. Example from Australia of naming candidates who have not filed a required report

The screenshot shows the AEC website header with the logo and navigation menu. The main heading is 'List of candidates who have not yet lodged a return'. Below the heading is a 'Listen' button with a play icon. The page is updated as of 23 December 2016. A table lists candidates who have not yet lodged a return by that date.

Candidate Name	Party	Electorate
ALI, Mohammad		SA
BAKER, Paul		Dobell
COLLYER, David James		VIC
DAWES, Robert Graham	Liberal Democratic Party	Solomon
GROSMAIRE, Daniel Christian		Eden-Monaro
HIGGINS, Lawrence Joseph	Australian Antipaedophile Party	Robertson
HOWARD, Graham	Family First Party	Ballarat
MARRIAGE, Belinda Ann		QLD
MOODY, Tammara Anne	Australian Antipaedophile Party	WA
NEWIE, Michael		Leichhardt

Source: Australian Electoral Commission, <http://www.aec.gov.au/Parties_and_Representatives/financial_disclosure/2016-election-non-returns.htm>. © Commonwealth of Australia.

4.4. Learning from civil society and political parties

Examples from civil society

Civil society organizations around the world also run their own databases revealing the finances of parties and candidates (see Table 4.1). These organizations normally use official data and repackage it in a more user-friendly way. Where official data are not available or are unreliable, some sites also incorporate unofficial data. In Colombia, for example, Transparencia Colombia, with support from the US National Democratic Institute, worked with political parties to develop standard electronic templates for reporting campaign finance.

The parties were part of the design process from the beginning and, in 2010 Cuentas Claras, an online campaign finance reporting tool, was launched. In 2011, Transparencia Colombia donated Cuentas Claras to the National Electoral Council, and political parties and candidates were required to use it to submit campaign finance reports (Transparencia Colombia conducts further analysis of the data published online). Its usage by parties and candidates in the 2014 parliamentary and presidential elections was near universal.

Table 4.1. Political finance disclosure databases produced by civil society

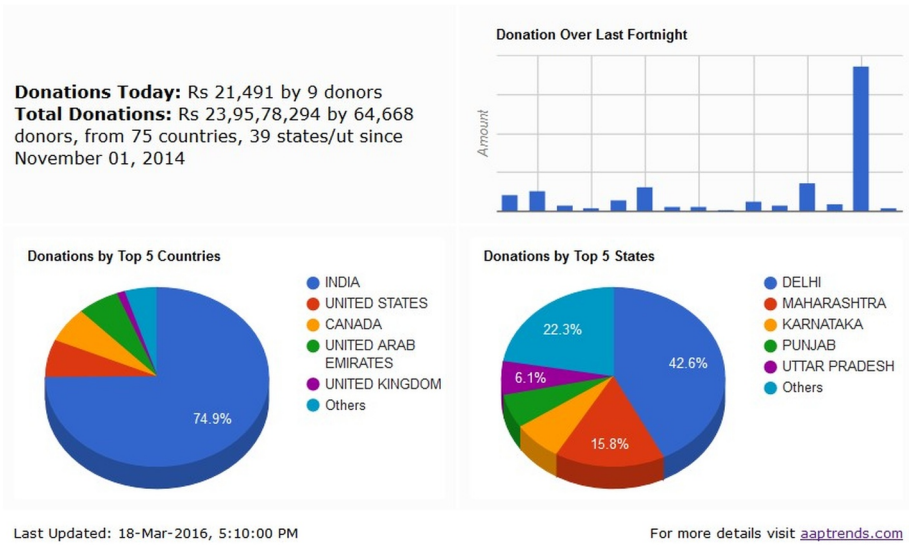
Country	Civil society organization	Name of database initiative	Website
Argentina	Poder Ciudadano	Dinero y Política	< http://www.dineroypolitica.org >
Brazil	Transparencia Brasil	As Claras	< http://www.asclaras.org.br/@index.php >
Canada	<i>LaPress</i> (newspaper)	Political Financing Map	< http://www.lapresse.ca/actualites/elections-federales/political-financing-map/ >
Georgia	Transparency International	Donations to Georgian Political Parties	< http://www.transparency.ge/politicaldonations/en >
Guatemala	<i>Accion Ciudadana</i>	<i>Accion Ciudadana</i>	< https://accionciudadana.org.gt/formularios/ >
India	National Election Watch	My Neta	< http://www.myneta.info/ >
Italy	Patrimoni Trasparenti	Open Polis	< http://patrimoni.openpolis.it/#/ >
Philippines	Philippines Center for Investigative Journalism	MoneyPolitics	< http://moneypolitics.pcij.org/campaign-finance/ >
Poland	Stanczyk Foundation	Przejrzysty Krakow	< https://przejrzystykrakow.pl/ >
Slovakia	Fair Play Alliance	DataNest Fair Play Alliance	< http://datanest.fair-play.sk/en/datasets#money-in-politics >
Sweden	Transparency International	Öppna bidrag	< http://oppnabidrag.se/jamfor-partiernas-intakter/ >
Ukraine	Chesno	Gold Parties	< http://zp.chesno.org/ >
Uruguay	Sudestada	Quien Paga?	< http://www.sudestada.com.uy/10913/-Quien-paga#/ >
USA	US Center for Responsive Politics	Opensecrets	< http://www.opensecrets.org >
USA	Sunlight Foundation	Influence Explorer	< http://influenceexplorer.com/ >



Examples from political parties

The examples listed above could also serve as a source of inspiration for other civil society groups or political parties that wish to build their own databases. In the interest of transparency, some political parties voluntarily disclose their finances through databases published on their websites. These are normally political parties that take a strong anti-corruption stance. Two examples are India’s Aam Aadmi Party (AAP) and Podemos in Spain. The AAP maintains a database on its website with both a summary of recent donations and a list of all individual donations, no matter the size. Donations are published as soon as they are registered (Figure 4.8). Podemos runs an advanced disclosure website containing both summary and itemized data for income and expenses. This site is searchable, machine readable and user friendly, with data displayed in a variety of ways (see Figure 4.9).

Figure 4.8. Aam Aadmi Party disclosure database



Source: Aam Aadmi Party, <<http://aamaadmiparty.org/donation-list>>.

Figure 4.9. Itemized income for Podemos, 2016

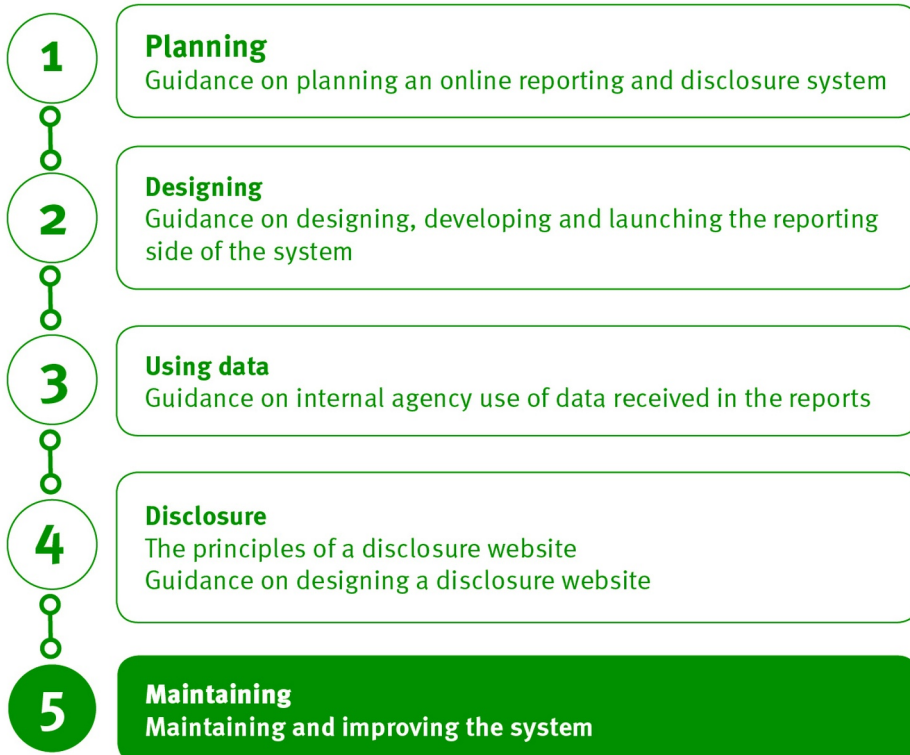


Source: Podemos, <<https://transparencia.podemos.info/cuentas-claras/partido/ingresos/2016>>.

Summary of key considerations for the disclosure website

- A disclosure site must be user-friendly and easy to navigate.
- Solicit the input of end users for the design and testing of the disclosure website.
- If reports can be amended after publication, how will revised data be presented on the disclosure site?
- Any analysis of data provided on the disclosure site must not compromise the oversight agency's impartiality.
- Facilitate civil society efforts to conduct independent analyses of published data.
- Should those who fail to comply with their reporting duties be named and shamed on the disclosure site?

5. Maintaining and improving the system



The work and financial costs do not stop once the reporting and disclosure system is up and running. It will also require continual maintenance, periodic updating and eventual upgrading. Below are some reflections based on the experiences of other countries.

5.1. Maintenance

- Maintain a test version of the system. This should be an exact reproduction of the live system, including the same architecture, where bugs or new developments can be fixed or tested before being deployed.
- Any critical issues should be dealt with as part of a support contract with the system's developer and should be resolved as soon as possible.
- Notify users of any changes to the system or planned downtime. Put a note on the website at least a week before a system shutdown and ensure that this will not coincide with any deadlines or periods of heavy use.
- Review security threats regularly and put necessary safeguards in place.
- Keep browser compatibility in mind. Make sure the system and plug-ins can handle browser updates. In Australia, eReturns was not working for a large number of people at one point due to browser incompatibility after an external update of which the AEC was unaware.
- Dedicated staff will likely be necessary to run and maintain the system; the number of staff appointed varies between countries (see Table 5.1).

Table 5.1. Staff allocations for running and maintaining existing systems

Country	Number of staff working on the system
Canada	5 to 6 full-time employees
Colombia	1 full-time employee
Estonia	2 full-time employees
Finland	3 part-time employees
Georgia	2 full-time and 4 part-time employees
Norway	3 to 4 part-time employees
United Kingdom	1 full-time employee, 2 part-time employees who also provide support for other IT infrastructure and systems, and support from developers
United States	5 full-time contractors maintain, operate and upgrade the FEC's various IT systems; 1 full-time FEC employee who manages the eFiling reporting system



5.2. Improvement

- Solicit feedback from users of the system (e.g. feedback forms on the reporting and disclosure sites, or in person during training sessions), and use this to inform future revisions. Alternatively, an oversight agency could convene a meeting of users at specific junctures, such as post-election, to hear the experiences of political parties and candidates. Reviewing what worked (or did not work) can guide future improvements. For example, in Panama a special commission comprised of stakeholders is convened following each election and proposed reforms are then put to Congress.
- Use site traffic monitoring tools, such as Google Analytics, to improve the service by identifying users' behaviour on the site.

5.3. Upgrades

Incremental upgrades will be necessary throughout the life of the system. Although anticipating costs for upgrades can be difficult as many of the factors involved are unpredictable, some attempt should be made to budget for upgrades. Upgrades are unavoidable as a result of:

- functionality that was not included in the first phase, but was kept on hold for a later module;
- new functionality being identified;
- serious issue resolution;
- new or altered legislation (or interpretation of the legislation);
- changes to browser and other software requirements; or
- evolving security threats.

If the agency hosts the system internally, also consider regular hardware upgrades. When new versions of the UK and US disclosure websites were launched in 2015 and 2017, respectively, the agencies solicited input from all stakeholders in the redesign process. Beta sites were launched, and for a time these were run in parallel with the old sites. The FEC sought feedback on the beta site, including conducting interviews with users. It also drew on the skills of a government resource group to develop the new site in close consultation with the oversight agency.

Box 5.1. Upgrading the system in the United Kingdom

The UK's Electoral Commission launched the PEF Online system in March 2011. This was a single application providing both secure digital reporting and an online disclosure website. The system itself represented a great leap forward in terms of functionality, allowing for online reporting for the first time in the UK and providing a fully searchable database to the public. However, capability was prioritized at the expense of usability. As a result, the system lost users from both the online reporting side, choosing instead to continue to submit details on paper, and the disclosure side: users found the interface off-putting and would give up trying to find information themselves. In 2014, the Electoral Commission undertook a complete Agile redevelopment of the disclosure site and engaged users throughout the process. The resulting website provides access to the same data as the old site, but with much greater emphasis on the user's experience. The result has been increased usage of the site and positive feedback from general users and the press in particular.

5.4. Incorporating regulatory changes

If the system has been designed with flexibility in mind, hopefully it can incorporate any changes in political finance law or regulation relatively easily, without the need for any major redesign. Even so, an oversight agency will require some time to amend the system and test that everything still works as it should. The UK Electoral Commission allows itself 60 days to incorporate any such changes, while the US FEC has 90 days. As was mentioned in section 1, any regulatory changes should ideally be made with the online reporting system in mind and in consultation with the oversight agency.

Key considerations for maintaining and improving the system

- The system will require ongoing maintenance.
- Remember to include maintenance issues when planning and budgeting for the system.
- Security threats should be reviewed on a regular basis.
- Utilize feedback from users to improve reporting and disclosure sides of the system.
- Incremental upgrades will be necessary throughout the life of the system.

Conclusion



While not a panacea for the reporting and disclosure of political finance data and the myriad challenges associated with it, an online system can help significantly improve the quality and integrity of reporting and disclosure. When designed and implemented well, and in a way that is sensitive to the context and users' needs, an online system can make life easier for all concerned and strengthen the integrity of and trust in political parties, candidates and oversight agencies. The degree and quality of transparency that online disclosure systems provide make an invaluable contribution to the broader fight against corruption in politics. An appreciation of these benefits is reflected in the increasing number of oversight agencies that have recently built reporting and disclosure systems, and in the numerous civil society organizations around the world that have developed their own political finance disclosure databases.

While each context is unique and should inform the specifics of a system, good practices and lessons from the development process can often be applied across the board. The countries that have built systems of this kind have largely done so in isolation, and acknowledge that they would have benefited from having this comparative knowledge available. The hope is that others can learn from the lessons and experiences found in this Guide.

As part of its longstanding work on money in politics, International IDEA will continue to work with political finance oversight agencies and other actors that are interested in finding digital solutions for political finance reporting and disclosure. In addition to this Guide, this work consists of more tailored in-country assistance and support to the process of building an online system. Oversight agencies and other interested stakeholders are encouraged to reach out to International IDEA if they would like to explore the possibility of receiving support on this topic.

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United Nations Office on Drugs and Crime (UNODC), United Nations Convention against Corruption, 2005, <<https://www.unodc.org/unodc/en/treaties/CAC/>>, accessed 25 November 2016

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Links to web- and software-based reporting systems

Argentina

Poder Judicial de la Nación, electoral disclosure website (Spanish),
<<http://www.pjn.gov.ar/>>

Informe de Financiamiento de Partidos Politicos reporting system user manual (PDF, Spanish), <http://www.electoral.gov.ar/aplicativos/instructivo_infipp.pdf>

National Electoral Chamber disclosure website (summary data, Spanish),
<<http://electoral.gob.ar/financiamientoconsolidado2015.php>>

Australia

eReturns reporting portal (log-in required), <<https://ereturns.aec.gov.au/>>

AEC financial disclosure website, <http://aec.gov.au/Parties_and_Representatives/financial_disclosure/index.htm>

eReturns Quick Reference Guides, <http://www.aec.gov.au/Parties_and_Representatives/financial_disclosure/qrg/>

Brazil

Sistema de Prestação de Contas Anuais (SPCA), electronic reporting system (Portuguese), <<http://www.tse.jus.br/partidos/contas-partidarias/sistema-de-prestacao-de-contas-anuais-spc>>

Donor reporting system (Portuguese), <<http://www.tse.jus.br/eleicoes/eleicoes-2016/prestacao-de-contas/sistema-de-cadastro-de-informacoes-de-campanha>>

Sistema de Prestação de Contas Eleitorais (SPCE) electronic reporting system (Portuguese), <<http://www.tse.jus.br/eleicoes/eleicoes-2014/prestacao-de-contas-eleicoes-2014/sistema-de-prestacao-de-contas-eleitorais-spc>>

TSE disclosure website (Portuguese), <<http://inter01.tse.jus.br/spcweb.consulta.receitasdespesas2014/abrirTelaReceitasCandidato.action>>

DivulgaCandContas disclosure website (Portuguese),
<<http://divulgacandcontas.tse.jus.br/divulga/#/>>



Canada

Contributions and Expenses Database, <<http://www.elections.ca/content.aspx?section=fin&&document=index&lang=e>>

Video tutorials for EFR reporting software, <<http://www.elections.ca/content.aspx?section=pol&dir=tra&document=index&lang=e>>

Colombia

Cuentas Claras (Spanish), <<http://www.cnecontasclaras.com/>>

Cuentas Claras Guide (PDF, Spanish), <<http://www.cnecontasclaras.com/irc2014.pdf>>

Estonia

Reporting portal (Estonian), <<https://www.erjk.ee/is/>>

Disclosure website (Estonian), <<http://www.korruptsioon.ee/et/korruptsioonivormid/parteide-varjatud-rahastamine>>

Disclosure website (English), <<http://www.erjk.ee/en/financing-reports/revenues-political-parties>>

Finland

Election and Party Finance Supervision website (English version), <<http://www.vaalirahoitusvalvonta.fi/en/index/vaalirahailmoituksia/raportit.html.stx>>

Georgia

Reporting log-in page (Georgian), <<http://pfms.sao.ge/>>

Disclosure website (Georgian), <<http://www.monitoring.sao.ge/>>

India

Landing page for e-services for political parties and candidates, <http://eci.nic.in/eci_main1/IT/candidate-political-parties.html>

Political party expenditure E-file system instructions, <http://eci.nic.in/eci_main1/User_Manual/Political%20Party%20Expenditure%20user%20manual.pdf>

Lithuania

CEC political finance database (Lithuanian), <<https://www.rinkejopuslapis.lt/ataskaitu-formavimas>>

User guides for Lithuanian online reporting system (Lithuanian), <<http://www.vrk.lt/finansavimas>>

Mexico

Disclosure site for candidates (Spanish), <http://sif-utf.ine.mx/sif_transparencia/app/transparenciaPublico/consulta?execution=e1s1>

Webpage on submission rates (Spanish), <<http://fiscalizacion.ine.mx/web/portalsif/informes-presentados>>

Help page for financial reporting (Spanish), <<http://ine.mx/archivos2/tutoriales/sistemas/ApoyoInstitucional/SIF/>>

Reporting system user manual (PDF, Spanish), <http://ine.mx/archivos2/tutoriales/sistemas/ApoyoInstitucional/SIF/docs/Manual_de_Procedimientos_SIF.pdf>

Norway

Ministry of Local Government and Modernisation disclosure website (Norwegian and English), <<http://www.partifinansiering.no/a/>>

Statistics Norway, Political Parties' Financing disclosure website (Norwegian and English), <<http://www.ssb.no/en/partifin/>>

Administrative information for political parties (Norwegian), <<http://www.partiportalen.no>>

Decisions on sanctions by Political Party Act Committee, interpretations of regulations in the Political Party Act (Norwegian), <<http://www.partilovnemnda.no>>

Sweden

Disclosure website for political parties (Swedish), <<http://www.kammarkollegiet.se/parti/s%C3%B6k>>

Disclosure website for candidates (Swedish), <<http://www.kammarkollegiet.se/person/search>>

Reporting templates for political parties and candidates (Swedish),
<<http://www.kammarkollegiet.se/partifinansiering/blanketter-for-partifinansiering>>

United Kingdom

Disclosure website, <<http://search.electoralcommission.org.uk/>>

Parties and Elections Finance Database (PEF Online): Getting Started (PFD guide),
<http://www.electoralcommission.org.uk/__data/assets/pdf_file/0007/117799/sp-pefonline-rp-npc-rc.pdf>

United States

Federal Election Commission Campaign Finance Data, <<http://www.fec.gov/pindex.shtml>>

Help for Electronic Filers, <<http://www.fec.gov/support/index.shtml>>

FECFile Tutorials (Video), <https://www.youtube.com/watch?v=yI8AYiaOErA&list=PLJr_nRe8SzD3QT07xYhNJjvAfSCE_n7Zc&index=1>

FECFile User Manual, <http://efilingapps.fec.gov/fecfiledoc/FECFile_Electronic_Filing_Software.html>

FECFile: the FEC's free software, <<https://www.fec.gov/help-candidates-and-committees/filing-reports/fecfile-software/>>

Annexes



Annex A. Overview of existing online reporting and disclosure systems

Table A.1. Web-based systems

Country/ oversight agency	Online reporting	Online disclosure
Australia (Australian Electoral Commission, AEC)	<p>Name: 'eReturns'</p> <p>Use is voluntary</p> <p>Available to political parties, candidates, third parties, donors, associated entities and senate groups</p> <p>Primary and subaccount holders with different privileges</p> <p>Can upload existing spreadsheets and manually correct</p> <p>Completed data fields reviewed before submission</p> <p>Reports submitted by entering name and password</p> <p>Amendments allowed after submission but before publication</p>	<p>Summary and detailed data available for parties, candidates, donors, associated entities and third parties</p> <p>Data available for both donations and expenditures, although only summary expenditures for political parties</p> <p>Name and address of donor, and type and value of donation published</p> <p>Search function for data on all entities and access the original receipts</p> <p>Basic comparisons between data possible</p> <p>Very little data downloadable</p> <p>Legal obstacles to timely publication; data often a year old by time of release</p>
Brazil (Tribunal Superior Electoral, TSE)	<p>Sistema de Prestação de Contas Anuais (SPCA)</p> <p>Used by political parties to file annual financial reports</p> <p>Party can register several different users, with one designated user with permission to file reports</p> <p>Can be used to register bank accounts, payments, income (and view funds)</p> <p>User can view logs of all changes/ additions made in the system</p> <p>Separate voluntary reporting system available for donors via TSE website</p> <p>Individuals or corporations with Brazilian ID numbers can create accounts</p>	<p>See entry on Brazil below under 'Software-based systems' for information on disclosure</p>

Country/ oversight agency	Online reporting	Online disclosure
	Reported donations are checked against candidates' declarations	
Colombia (National Electoral Council)	<p>'Cuentas Claras' (Open Accounts)</p> <p>Use is mandatory for campaign finance reporting (income and expenditure) for both parties and candidate</p> <p>Data can be entered online or uploaded from a spreadsheet</p> <p>Information from previous entries saved to avoid retyping data</p> <p>Users can submit reports to oversight agency, and generate customized financial reports</p> <p>Data cross-referenced with tax records</p> <p>Data shared with other agencies (e.g. comptroller, attorney general's office) to fight corruption</p>	<p>Data published during and after election campaign, which helps voters make informed decisions</p> <p>Data broadly divided into financial and socioeconomic (age, gender, ethnic group)</p> <p>Searches filterable under various categories, but not possible to combine financial and socioeconomic searches</p> <p>All data can be viewed online or exported to Excel or PDF</p>
Estonia (Supervisory Committee on Party Financing)	<p>X-Road (part of national e-reporting system)</p> <p>Mandatory use by political parties for election coalitions and independent candidates (except where reports can legitimately be filed by hand)</p> <p>Parties report income, expenditures and campaign funding quarterly</p> <p>Part of national e-services infrastructure</p> <p>Users sign in with official electronic ID card or mobile ID</p> <p>Three tiers of user privileges</p> <p>Amendments can be made after submission</p> <p>Can upload all revenues and expenditures using CSV file import</p> <p>Donation reports must include the name and personal ID number of the donor, the sum and date of donation</p>	<p>Name and date of birth of donor, amount and date of donation published</p> <p>ID numbers of donors withheld in interests of privacy.</p> <p>Itemized data of donations are published, categorized by party and quarter</p> <p>Detailed search function, with search criteria such as party, type of income, year and quarter, and name</p> <p>Only summary data of routine party expenses are published, although more detailed data are available for campaign spending of parties and candidates</p> <p>Data are published within a few minutes of receipt</p> <p>Quarterly party reports are published at the end of the quarter</p> <p>All data can be exported into a spreadsheet</p>

Country/ oversight agency	Online reporting	Online disclosure
	Data cross-referenced against business, population registries, and register of state and local government agencies	
Finland (National Audit Office)	<p>Use is voluntary</p> <p>Donors' social security numbers are checked against the population registry</p> <p>Parties report annual financial statements and audit reports</p>	<p>Site divided into party and candidate data</p> <p>For candidates, summary data available for both donations and expenditures</p> <p>No data for party expenditures</p> <p>Itemized data on contributions, with names of donors, their constituency and the amount donated</p> <p>A basic search can be conducted by selecting an election, the value of money involved, the constituency and the party; this yields summary information for candidates and their donations/ expenditures</p> <p>No search facility for donor names</p> <p>Searches can be made of late or outstanding reports</p> <p>Site available in Finnish, Swedish and English</p>
Georgia (State Audit Office of Georgia)	<p>Use of system is mandatory</p> <p>Two tiers of account: party treasurer who files everything and chief of party who reviews and approves</p> <p>Ability to import data from spreadsheets</p> <p>Linked to civil registry</p> <p>Can save a session and return later</p> <p>All donations must be filed online within five days of receipt</p> <p>If Audit Office makes any changes to submitted files, the party is notified by email</p>	<p>Detailed searches on donations can be made and filtered according to party, donation type, date, amount, name and ID number of donor</p> <p>Results can be downloaded or printed</p>
India (Election Commission)	<p>Use is voluntary</p> <p>Only available for political party expenditure and candidates' affidavits of assets</p>	No disclosure database exists at time of writing

Country/ oversight agency	Online reporting	Online disclosure
	<p>Expenditures are categorized.</p> <p>At time of writing, the Indian government does not recognize electronic signatures for official purposes</p> <p>After filing online, a candidate must print out the report and submit a signed hard copy to the Election Commission</p>	
Lithuania (Central Election Commission)	<p>Use is mandatory</p> <p>Reporting system is part of national e-infrastructure</p> <p>Both campaign finance and annual party reports filed via the system</p> <p>Data cross-referenced with data from Register of Residents, State Tax Inspectorate and Registry of Party Members</p>	<p>Searchable and machine-readable database with data on campaign donations and expenditures (type, candidate, etc.)</p> <p>Detailed and summary campaign data</p>
Mexico (National Election Institute, INE)	<p>‘Sistema Integral de Fiscalizacion’</p> <p>Use is mandatory</p> <p>Several types of user profiles with different privileges</p> <p>Data can be entered manually or existing spreadsheets uploaded</p> <p>Can attach supporting documentation of various formats</p> <p>Can generate financial reports between set dates</p> <p>Data referenced and cross-checked with data from other financial institutions including the Financial Intelligence Unit and National Bank and Monetary Commission</p>	<p>Data published online when received</p> <p>Parties and candidates must report income and expenditure daily, so published data is up-to-date</p> <p>Searchable data for candidates</p> <p>Can be filtered according to type of report, contested position, party and constituency</p> <p>Candidate financial reports include data on income and expenditure (summary and itemized), as well as lists of service providers, procurement notices and the candidates’ agenda of political events</p> <p>All data can be downloaded in machine-readable (CSV) or PDF format</p> <p>Data prior to 2015 (before launch of system) is only available as scanned copies in PDF format</p> <p>Data on number of financial reports submitted, and whether they were submitted on time</p>

Country/ oversight agency	Online reporting	Online disclosure
<p>Norway (Statistics Norway and Ministry of Local Government and Modernisation)</p>	<p>Name: 'Political Parties Portal'</p> <p>Voluntary use for annual reporting, although 95 per cent of reports are submitted online</p> <p>Compulsory use for election campaign reporting: reports must be filed at least 4 weeks after date of crediting and before election day if received later than 4 weeks in advance</p> <p>Access is via 'ID Porten', the official Norwegian e-service solution, which accepts digital signatures</p>	<p>Two disclosure websites:</p> <ol style="list-style-type: none"> 1. Site run by Ministry of Local Government and Modernisation contains detailed and complete annual accounts from party units, including donations, type of income and expenditure; data available under year and party at the local, regional and central levels 2. Site run by Statistics Norway publishes summary data for party income and expenditures at national and party levels. Includes a graph showing the reporting submission rate for the parties; data accompanied by qualitative information on trends <p>Data is machine readable and searchable</p> <p>Data published in September for the previous calendar year</p> <p>Election campaign donations exceeding NOK 10,000 are published upon receipt</p> <p>Both websites available in Norwegian and English</p>
<p>United Kingdom (Electoral Commission)</p>	<p>Name: 'PEF Online'</p> <p>Voluntary</p> <p>Different tiers of users with different privileges</p> <p>For use by political parties and third parties</p> <p>Can save a return and complete later</p> <p>Can upload data from spreadsheets</p> <p>Serves as a database for the parties</p> <p>Users can build and maintain a register of their party's donors, or view all previously filed returns and statements of accounts</p> <p>Pre-poll reporting is published 5 days after being submitted, other data are published to a statutory schedule usually a month after being submitted</p>	<p>Provides information on political party income and expenditures, as well as third-party expenditures</p> <p>Names of donors given</p> <p>Data are searchable across a range of filters and criteria</p> <p>Results presented in both summary and detailed form</p> <p>Data can be exported into an Excel document</p> <p>Mobile version</p> <p>Can share URLs</p> <p>Raw data available through Application Programming Interfaces (APIs)</p>

Table A.2. Software-based systems

Country/oversight agency	Online reporting	Online disclosure
Argentina (National Electoral Chamber)	<p>Name: Informe de Financiamiento de Partidos Politicos (INFIPP)</p> <p>Use is mandatory</p> <p>Software downloadable from website of National Electoral Chamber</p> <p>Itemized reports for political parties and candidates on income and expenditures during and outside electoral campaigns</p> <p>Includes names, identification numbers and amount of contribution</p> <p>If parties enter addresses of donors, these can be geotagged onto a map</p> <p>Excel sheets can be imported into the system</p>	<p>Political party financial data published on website of the Justicia Nacional Electoral, but only available as PDFs</p> <p>No searchable database or machine readable data available</p> <p>Summary data for presidential and Mercosur elections published online by National Electoral Chamber in Excel online format</p> <p>No search filters, but data are machine readable and downloadable</p>
Brazil (Tribunal Superior Electoral, TSE)	<p>Name: Sistema de Prestação de Contas Eleitorais (SPCE)</p> <p>Use is mandatory</p> <p>Software openly available for download from TSE's website</p> <p>System used by candidates, political parties and financial committees during election campaigns</p> <p>Donations must be filed in the system within 72 hours of receipt</p> <p>Reports received by Electoral Justice institution (Justiça Eleitoral)</p> <p>Can be used to track income and expenditures (including third party)</p> <p>Supporting documentation can be uploaded</p> <p>Data entered manually, financial reports can be exported and saved as PDFs</p>	<p>Data on routine party finances, as well as campaign finance</p> <p>Monthly and annual party reports only available as PDFs</p> <p>No searchable database</p> <p>Party reports published for previous calendar year</p> <p>Campaign finance data are searchable and can be filtered by candidate, municipality, party and donor</p> <p>Can export into Excel</p> <p>Donations published immediately upon receipt</p> <p>External disclosure database DivulgaCandContas (also created by TSE) provides more searchable campaign finance data</p> <p>Searches possible on expenditure and donors (under names, key words or ID numbers)</p> <p>Data are also downloadable</p>

Country/oversight agency	Online reporting	Online disclosure
Canada (Elections Canada)	<p>Name: Electronic Financial Return (EFR)</p> <p>Use is voluntary</p> <p>To obtain the software, an email must be sent to Elections Canada, which replies with a link and installation password</p> <p>User downloads software to their desktop</p> <p>Used by both parties and candidates, as well as registered associations, nomination contestants and leadership contestants to file a range of financial returns</p> <p>User guided through filing process by a wizard</p> <p>User can import contributions from a spreadsheet</p> <p>Currently does not permit electronic signatures: declaration must be printed, signed and submitted to Elections Canada</p> <p>Software available in English and French</p>	<p>Both summary and itemized data is available for party, candidate, registered associations, nomination contestants and leadership contestant reports</p> <p>Can display expenditure breakdown and itemized data</p> <p>The name and partial address of the donor (for total contributions over CAD 200), date, type and value of donation are published</p> <p>A dedicated tab on contributions allows filtered and detailed searches (e.g. by donor, electoral district, candidate, party, year, type of report)</p> <p>All electronic financial data are downloadable</p>
Sweden (Legal, Financial and Administrative Services Agency [Kammarkollegiet])	<p>Parties and candidates can submit annual reports electronically by downloading a standardized Excel sheet</p> <p>One person per party has permission to file reports</p> <p>User submits completed reports via official e-service with Bank ID</p> <p>Candidates can download and complete the form electronically, but then need to send it to the specified person within the party for submission</p> <p>Received data are manually transferred to the public disclosure site with help of content management software, Drupal</p>	<p>The disclosure website publishes information on political party and candidate income</p> <p>Summary and itemized data on income received from the state, revenue generated by the party itself, membership fees, and private and corporate donations</p> <p>Searchable by party, year and candidat</p> <p>Law prohibits publication of individual donors' identities, so only the amount and type of donation is shown</p> <p>Data normally published within 24 hours of receipt</p>

Country/oversight agency	Online reporting	Online disclosure
<p>United States (Federal Election Commission)</p>	<p>Name of system: FECfile</p> <p>Use is mandatory for party, candidate and political action committees if combined contributions and expenditures exceed USD 50,000 in a calendar year (Senate candidates excluded)</p> <p>Software available for download on FEC's website</p> <p>Password required to file reports, which acts as electronic signature</p> <p>Once completed, data submitted online to the FEC and fed into the public disclosure site</p> <p>Can submit completed electronic reports via compact disc</p> <p>Amendments to previously submitted reports permissible, although a record of the original report will remain</p> <p>Commercially available versions of e-filing software can also be used and are compatible with the FEC's content management system</p>	<p>Comprehensive disclosure site</p> <p>All reports are published in their entirety, including donors' names, address, occupation, employer, date and amount of donation</p> <p>Data available across a range of categories, such as type of election or type of spending</p> <p>Advanced search options help the user navigate the huge amount of data</p> <p>Detailed searches can be made for candidates, political committees, individual donations, third-party expenditure, etc</p> <p>Various combinations of these search criteria are also possible</p> <p>A great deal of summary data is also presented across a range of categories</p> <p>Separate tab for downloading data</p> <p>Both summary and detailed comparisons can be made between two individual candidates</p> <p>Visual aids (charts, maps) used extensively</p> <p>Reports published as soon as they are filed electronically</p> <p>Application Programming Interfaces are made available</p> <p>Some analysis of data provided</p>



Annex B. Sample Project Plan

Below is a breakdown of the different stages of project development using the Agile project delivery model based on the recent experiences of the UK Electoral Commission's redevelopment of its online reporting and disclosure system, PEF Online. A project of this kind would take around nine months to complete.

Stage	Activity	Days (start to finish)
Discovery	Project management	20
	Staff user time	20
	Legal time	5
	Inception meeting	1
	User experience review	10
	Legal review	5
	Existing data review	5
	Scope review	15
	Procurement	15
	Alpha	Project management
Staff user time		30
Legal time		15
User experience design		15
Database design		20
Online reporting system design		20
Online disclosure system design		15
Online reporting define user stories		10
Online disclosure define user stories		5
Procure hardware		10
Review meeting		1

Stage	Activity	Days (start to finish)	
Beta	Project management	130	
	Staff user time	20	
	Legal time	20	
	Development start meeting	1	
	Sprints 1 to 5, development	15 per sprint	
	Sprints 1 to 5, review	1 per sprint	
	Sprints 1 to 5, user acceptance testing	4 per sprint	
	Resolution of identified issues	10	
	Data migration	40	
	Regression testing	5	
	User guides	20	
	Staff training	10	
	External user testing management	20	
	Security test	5	
	Load test	5	
	Live	Project management	
		Staff user time	
Legal time			
Project closure		10	
Lessons learned		5	
Support costs per year			
	Hardware running costs per year		



Annex C. Sample user stories for online reporting

Below are some user stories for managing user accounts in the reporting side of the system. When designing a reporting system, similar user stories should ideally be written for each component of the reporting process, including annual accounts reporting and review, donation reporting and review, election spending reporting and review, loan reporting and review and so on.

User Story	Section
Task	User account management
As a new user I would like to set up an account	User account management
As a user for an existing regulated organization I would like an account to be set up for me	User account management
As a user I would like to change my password	User account management
As a user I would like to navigate to a log in page using my browser	User account management
As an administrator I would like to be able to see a complete searchable list of user, by regulated organization	User account management
As an administrator I would like to amend the details of a user's account	User account management
As an administrator I would like to delete a user's account	User account management
As an administrator I would like to see the login history of a user	User account management
As an administrator I would like to set up a user account	User account management
As an administrator I would like to reset the password for an existing user	User account management
As an existing user I would like an email notification when my account details are amended	User account management
As an existing user I would like to change my email address	User account management
As an existing user I would like to log into the system	User account management

Annex D. Sample user stories for the online disclosure site

Below some sample user stories for searching for donations in the public disclosure website. When designing a disclosure site, similar user stories should ideally be written for each component, such as search for loans, search for election spending, search for annual accounts and so on.

Task	Search for donations
As a member of the public I would like to navigate to a page where I can search for donations using my browser	Search for donations
As a member of the public I would like to see all donations in one place (paginated)	Search for donations
As a member of the public I would like to search by donor name	Search for donations
As a member of the public I would like to search by regulated organization name	Search for donations
As a member of the public I would like to filter the results by donor type	Search for donations
As a member of the public I would like to filter the results by organization type	Search for donations
As a member of the public I would like to filter the results by donation type	Search for donations
As a member of the public I would like to filter the results by donation date	Search for donations
As a member of the public I would like to export the results as a CSV (Excel document)	Search for donations
As a member of the public I would like to share the specific results set via email or social media	Search for donations
As a member of the public I would like to sort the results alphabetically	Search for donations
As a member of the public I would like to sort the results by date	Search for donations
As a member of the public I would like to sort the results by donation amount	Search for donations
As a member of the public I would like to click to see a donation's details on one page	Search for donations



Annex E. Sample list of data categories required in the reporting database

Below is a sample table of the types of records that you would typically include in a reporting database. This table is of course only indicative and would vary depending on a country’s political finance regulations.

Data category	Data field entry
Regulated	Political parties Candidates Non-party campaigners Party subdivisions reporting for specific areas
Types of information	Donations Loans or other types of liability Annual accounts (or other period e.g. election period) Spending Register of regulated entities (and subcategories, e.g. type of donation)
Reporting schedule	Per electoral event Monthly Quarterly Annually Other
Sources	Donors Lenders Suppliers
Source types	Individuals Companies Unions State funding Cash contributions In-kind contributions
User types	General party users Party users with specific roles or statutory responsibilities (e.g. secretary, treasurer or leader)
History	A record in the database of any changes to the above records
Status tables	Record status (Active/Inactive) Donation status (Submitted/Published)

About the author



Samuel Jones is a Programme Officer with International IDEA's Political Parties, Representation and Participation Programme and works primarily on the topic of money in politics. Samuel has written and presented extensively on the topic of money in politics and is co-editor of International IDEA's *Funding of Political Parties and Election Campaigns: A Handbook on Political Finance*. His in-country experience working on political finance includes time spent in Kyrgyzstan, Tunisia, Nepal, Georgia, Moldova, Albania and India, where he drafted the New Delhi Declaration on Political Finance Regulation in South Asia. Previously, Samuel worked with International IDEA's Democracy and Development Programme on projects related to programmatic political parties and democratic accountability. He has also worked with ACE: The Electoral Knowledge Network.

Prior to International IDEA, Samuel worked for a Swedish political party foundation. He also has field experience from Nepal and Palestine, where he worked for The Carter Center and the World Council of Churches, respectively. He holds a Masters degree in International Relations from the University of Warwick, and a Bachelors degree in History from the University of Nottingham.

About International IDEA



The International Institute for Democracy and Electoral Assistance (International IDEA) is an intergovernmental organization that supports sustainable democracy worldwide. International IDEA's mission is to support sustainable democratic change by providing comparative knowledge, assisting in democratic reform, and influencing policies and politics.

What does International IDEA do?

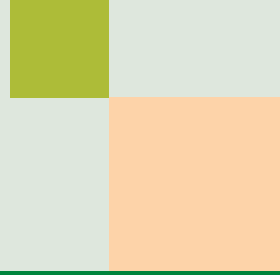
In the fields of elections, constitution-building, political parties, gender in democracy and women's political empowerment, and democracy self-assessments, we undertake our work in three activity areas:

1. providing comparative knowledge derived from practical experience on democracy building processes from diverse contexts around the world;
2. assisting political actors in reforming democratic institutions and processes, and engaging in political processes when invited to do so; and
3. influencing democracy building policies through the provision of our comparative knowledge resources and assistance to political actors.

Where does International IDEA work?

International IDEA works worldwide. Based in Stockholm, it has offices in Africa, the Asia-Pacific, Europe and Latin America and the Caribbean. International IDEA is a Permanent Observer to the United Nations.

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One of the major challenges related to money in politics is the lack of transparency surrounding political party and electoral finance. This is the case across the world and applies to established and newer democracies alike. Information on political party and candidate income and expenditure is rarely published online in a searchable and user-friendly manner.

Transparency can be greatly increased by introducing a system where political parties and candidates file reports online to the political finance oversight agency, with the data then publicly available in the form of a searchable database on the agency's website. This data gives voters a more informed picture of where parties and candidates get their money from and how they spend it, as well as assisting the work of civil society organizations and journalists to hold them accountable.

Currently, only a small number of countries have political finance online reporting and disclosure systems in place. International IDEA has collected their experiences and lessons learned from building their systems and consolidated it into this Guide. The hope is that the knowledge contained here will help other oversight agencies interested in building similar systems in their countries.

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