

December 2024

AN IN-DEPTH REVIEW OF  
DILLON COUNTY'S BALLOT  
RECONCILIATION WORKSHEETS  
FROM THE NOVEMBER 2022  
GENERAL ELECTION

The mission of the South Carolina State Election Commission (SEC) is to ensure every eligible citizen can register to vote and participate in fair and impartial elections, knowing that every vote counts and every vote matters.

Pursuant to S.C. Code §7-3-20(D)(3), the SEC is authorized to conduct audits of county boards of voter registration and elections to ensure those boards' compliance with applicable state or federal laws or SEC policies, procedures, or standardized processes regarding the conduct of elections or the voter registration process by all persons involved. These audits are conducted by the SEC's Audit Division.

Additionally, S.C. Code §7-3-25(A) authorizes the SEC to identify any compliance failures and establish and implement a corrective action to remedy such failures. Recommendations in this report will require implementation of a corrective action plan that is developed by the county and approved by the SEC's Audit Division.

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## Summary of Results

For the November 2022 General Election, 94% of Dillon County’s ballot reconciliation worksheets were completed, and 72% were reconciled. Emphasizing the worksheet’s color coding—a feature on the worksheet intended to assist with transcription of values—during trainings for poll clerks, the lead poll managers, and minor adjustments to its worksheet review process may improve the completion and reconciliation of these worksheets. Adequately completing and reconciling the ballot reconciliation worksheets for each polling location may give greater assurance that the results include all valid ballots cast.

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## Background

As defined by the U.S. Election Assistance Commission, ballot reconciliation is the method in which election officials keep track of each ballot that has been printed or issued to a voter. Tracking the number of ballots printed, used, and unused during an election cycle ensures election officials have accounted for every ballot created and the election results include every valid ballot cast.

In South Carolina, printed paper ballots were not common until the state’s current voting equipment was implemented in all 46 counties in 2020. Prior to then, the state used a direct recording electronic, or DRE, as part of its voting system. A DRE is a vote capture device, in which ballots are displayed, selections are made, and results are stored all via electronic format. The exceptions to this were the ballots printed for voters whose right to vote had been challenged at the precinct or who had moved but were still allowed to vote and the printed ballots used in emergency situations. Since these ballots were the only ballots in paper form, these were the only ballots that could be accounted for at the time.

South Carolina’s transition in February 2020 to a paper-based voting system, with 100% printed paper ballots, significantly altered the process of accounting for ballots. In preparation for the change to this new system, the S.C. State Election Commission (SEC) developed a ballot reconciliation worksheet in September 2019 to account for and reconcile ballots supplied, used, not used, and lost as well as the number of voters who voted. Over the last five years, there have been minor updates to the worksheet, but it remains generally the same as the September 2019 version. Figure 1 below is an image of the ballot reconciliation worksheet used during the 2022 November General Election. It is important to note that a description of the worksheet and the terms used within are included in the analysis that follows.

Figure 1: S.C. State Election Commission's Election Day Ballot Reconciliation Worksheet

County \_\_\_\_\_ Precinct \_\_\_\_\_ Date \_\_\_\_\_

Ballots Supplied		
A	Ballot Cards (Completed by County Office)	
B	Hand-Marked Paper Ballots (Completed by County Office) (Emergency/Provisional + Failsafe Provisional)	
C	Additional Ballot Cards	
D	Additional Hand-Marked Paper Ballots (Emergency/Provisional + Failsafe Provisional)	
<b>Total 1</b>		

Ballots Used		
E	Ballots Scanned (Ballot Cards and Emergency Ballots) (Number displayed on the Scanner/DS200)	
F	Provisional Ballots (Hand-Marked Paper Ballots/Envelopes)	
G	Spoiled Ballots (Ballot Cards + Hand-Marked Paper Ballots)	
<b>Total 2</b>		

Ballots Not Used		
H	Ballot Cards	
I	Hand-Marked Paper Ballots (Emergency/Provisional + Failsafe Provisional)	
<b>Total 3</b>		

Voters Checked In		
J	Electronic Poll Book (EPB)	
K	Paper Poll List (Include Provisionals NOT entered in the EPB) (DO NOT Include Curbside Poll List)	
<b>Total 4</b>		

**Total 2**  + **Total 3**  =  (Should equal Total 1)

**Total 4**  + **G**  =  (Should equal Total 2)

Explain any discrepancies:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Are you returning any Emergency ballots that have not been scanned? Yes  No   
(Do NOT include Provisional or Failsafe Provisional ballots)

SEC FRM 1150-202208

every vote matters.  
every vote counts.

Source: S.C. State Election Commission

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## State Law and SEC Requirements

While state law only requires ballot reconciliation for election day, the SEC’s standardized operating procedures mandate this process for absentee and early voting as well. However, the scope of our audit was limited to election day ballot reconciliation, specifically for the 2022 November General Election. Therefore, the following sections provide an overview of the legal requirements for ballot reconciliation and the SEC’s ballot reconciliation worksheet as they pertain to election day.

### Overview

S.C. Code §7-13-1150 requires poll clerks—the lead poll managers—to account for all ballots delivered to them and return the number of ballots supplied, spoiled—ballots that were defaced or marked in error—unused, voted, and lost, if any. S.C. Code §7-13-1410 requires poll managers to count the number of individuals who voted as well as unused and spoiled ballots. Between the two sections of the law, a poll clerk must account for ballots supplied, ballots used—including spoiled and lost ballots—ballots unused, and voters who voted. This accounting of ballots is also referred to as ballot reconciliation.

### By Voting Type and Election Type

In the abovementioned sections of state law, the use of the terms poll clerk and precinct suggest that ballot reconciliation is performed by a clerk at a precinct, which only occurs on election day. As for election type, Title 7 of the S.C. Code of Laws applies to all types of elections—primary, general, special, and runoff. As such, ballot reconciliation is required to be performed for all types of elections. Because these worksheets are intended to ensure all valid ballots in an election have been cast, they are to be completed prior to a county’s certification—a statement by the county’s board of canvassers that election results are a true and accurate accounting of all votes cast in a particular election.

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## Overview of the Ballot Reconciliation Worksheet

The SEC’s ballot reconciliation worksheet is intended to be used by poll clerks to document, by precinct, the total ballots supplied, used, unused, and voters who voted. This worksheet accounts for these required components and contains two formulas, which are meant to ensure the appropriate values reconcile with each other. The following describes each section of the worksheet and the terms used.

### Ballot Reconciliation Worksheet Top Portion

The top three-fourths of the worksheet contains 11 rows labeled A–K to record ballots supplied, used, and not used and voters checked in. Note, the worksheet accounts for voters who voted in the section “Voters Checked In,” as only voters who voted are checked in at a polling location. Specifically, rows A–K include the following:

ROW	ACCOUNTS FOR	INCLUDES
A	Ballots Supplied	Ballot Cards
B		Hand-Marked Paper Ballots
C		Additional Ballot Cards
D		Additional Hand-Marked Paper Ballots
E	Ballots Used	Ballots Scanned
F		Provisional Ballots
G		Spoiled Ballots
H	Ballots Not Used	Ballot Cards
I		Hand-Marked Paper Ballots
J	Voters Checked In	Electronic Pollbook
K		Paper Poll List

Rows A–B are completed by county office staff, and rows C–K are completed by the poll clerk after the polls close. The terms used in the worksheet and referenced in the table above are defined below.

**BALLOT CARD**

The paper cardstock provided to a voter for the purpose of recording his vote selections using a ballot-marking device (definition below).

**BALLOT-MARKING DEVICE**

A piece of voting equipment that allows a voter to electronically select valid contest options and then produces a human-readable paper ballot. Ballots are not cast on this device.

**HAND-MARKED PAPER BALLOT**

A paper ballot marked by hand by a voter using a blue or black pen. A hand-marked paper ballot is used at the polling location for emergency voting, via an emergency ballot, and provisional voting, via a provisional or failsafe provisional ballot (definitions below).

**EMERGENCY BALLOT**

A hand-marked paper ballot used in the event the ballot-marking device is inoperable or otherwise unavailable. Generally, these ballots are cast at the polling location.

**PROVISIONAL BALLOT**

A hand-marked paper ballot used when a voter’s eligibility to vote is challenged, which may occur, for instance, if he has already received a ballot in the mail but insists on voting at a polling location.

**FAILSAFE PROVISIONAL BALLOT**

A hand-marked paper ballot used when a voter has moved from one precinct to another within the same county and failed to update

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his address or has moved from one South Carolina county to another within 30 days of the election.

Provisional and failsafe provisional ballots are not counted on election day. Instead, they are stored in individual sealed envelopes and kept separate from ballots that have been cast; these are the envelopes referred to in row F on the worksheet. After the polls close but prior to certification, the voter’s eligibility is reviewed, and a determination is made to either accept or reject these ballots based on this review by the county board of canvassers. Accepted ballots are then counted.

**SCANNER/DS200**

A piece of voting equipment used to read the voter selections from a ballot card or a hand-marked paper ballot. Ballots are cast on this device.

**SPOILED BALLOT**

A ballot that has been defaced or marked in error. For example, a voter may make a selection by mistake and then return the ballot to a poll clerk for a second ballot. The term “spoiled” is then written on the back of the ballot and retained for records. State law also refers to a spoiled ballot as a soiled, marred, and defaced ballot.

**ELECTRONIC POLLBOOK**

A piece of election equipment in the form of a tablet that contains the electronic version of the voter registration list, which is used to determine whether a person is eligible to vote in an election and in the precinct. These pollbooks also have the ability to capture a voter’s signature, which is evidence that a voter took the voter’s oath. Ballots are not cast on this device.

**PAPER POLL LIST**

A form containing the voter’s oath and signatures of voters who have taken the voter’s oath. Paper poll lists are used when the electronic pollbooks are not available or when voters must be checked in manually.

**Ballot Reconciliation Worksheet Bottom Portion**

The bottom one-fourth of the worksheet contains the reconciliation portion, which is also to be completed by the poll clerk. Line 1, as follows, is intended to reconcile the number of used and unused ballots with the total ballots supplied.

$$\text{Line 1:} \quad \begin{array}{c} \text{Total 2} \\ \text{(Ballots Used)} \end{array} + \begin{array}{c} \text{Total 3} \\ \text{(Ballots Not Used)} \end{array} = \begin{array}{c} \text{Total 1} \\ \text{(Ballots Supplied)} \end{array}$$



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Line 2 below is intended to reconcile the number of voters checked in with the number of ballots used.

$$\text{Line 2: } \begin{array}{c} \text{Total 4} \\ \text{(Voters Checked In)} \end{array} + \begin{array}{c} \text{G} \\ \text{(Spoiled Ballots)} \end{array} = \begin{array}{c} \text{Total 2} \\ \text{(Ballots Used)} \end{array}$$

Beneath the reconciliation formulas, there is a space to address any issues, including ballots that were lost or unscanned.

### Worksheet Color Coding

For ease of completion, ballot reconciliation worksheets are meant to be printed in color. Four different colors are used for Totals 2 through 4 as well as for spoiled ballots:

Color	Corresponds to	
None	Total 1	Ballots Supplied
Yellow	Total 2	Ballots Used
Blue	Total 3	Ballot Not Used
Orange	Total 4	Voters Checked In
Green	Row G	Spoiled Ballots

Each color at the top of the worksheet has a corresponding color at the bottom, where reconciliation is performed. These colors are meant to assist the user in transferring the data from the top to the correct field at the bottom. It is important to note the color yellow for Total 2 and the color orange for Total 4 can often appear similar in appearance when printed.

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## Sample and Results

We reviewed a sample of ballot reconciliation worksheets from the November 2022 General Election for Dillon County to determine if they were adequately completed and reconciled. For this election, Dillon County completed its ballot reconciliation worksheets by precinct and all worksheets were available for review. Per S.C. Code §7-13-1150, ballot reconciliation worksheets are to be completed by precinct. However, since counties, at times, consolidate multiple precincts into a single polling location, we conducted our analysis by polling location.

For the November 2022 General Election, Dillon County had 19 polling locations. The sample included 18 of 19 polling locations, and the results were calculated at a 99% confidence level  $\pm 10$  percentage points. Therefore, these results can be generalized about all Dillon County polling locations during the 2022 General Election.

For this review, the term “completed” meant rows C–K contained values. If a field in rows C–K was blank, zero was assumed unless zeroes were used elsewhere on the worksheet. The total boxes for each section (Total 1, Total 2, Total 3, and Total 4) were not included within the definition of completed, as they were a separate method of counting ballots and voters to what was presented in rows C–K. Additionally, the term “reconciled” meant the addition in Line 1 and the resulting value in N equaled the value in Total 1 (Total Ballots Supplied), and the addition in Line 2 and the resulting value in Q equaled the value in Total 2 (Total Ballots Used).

Figure 2 below provides a diagram of what was considered completed and reconciled on the worksheet. Note, information in red was added to the diagram to distinguish otherwise unidentified fields and sections of the worksheet.

**Figure 2: Worksheet Diagram for the Definition of Completed and Reconciled**

County \_\_\_\_\_ Precinct \_\_\_\_\_ Date \_\_\_\_\_

Ballots Supplied		
A	Ballot Cards (Completed by County Office)	
B	Hand-Marked Paper Ballots (Completed by County Office) (Emergency/Provisional + Failsafe Provisional)	
C	Additional Ballot Cards	
D	Additional Hand-Marked Paper Ballots (Emergency/Provisional + Failsafe Provisional)	
<b>Total 1</b>		

Ballots Used		
E	Ballots Scanned (Ballot Cards and Emergency Ballots) (Number displayed on the Scanner/DS200)	
F	Provisional Ballots (Hand-Marked Paper Ballots/Envelopes)	
G	Spoiled Ballots (Ballot Cards + Hand-Marked Paper Ballots)	
<b>Total 2</b>		

Ballots Not Used		
H	Ballot Cards	
I	Hand-Marked Paper Ballots (Emergency/Provisional + Failsafe Provisional)	
<b>Total 3</b>		

Voters Checked In		
J	Electronic Poll Book (EPB)	
K	Paper Poll List (Include Provisionals NOT entered in the EPB) (DO NOT Include Curbside Poll List)	
<b>Total 4</b>		

**Line 1** Total 2 **L** + Total 3 **M** = **N** (Should equal Total 1)

**Line 2** Total 4 **O** + G **P** = **Q** (Should equal Total 2)

Explain any discrepancies:

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Are you returning any Emergency ballots that have not been scanned? Yes  No   
(Do NOT include Provisional or Failsafe Provisional ballots)

Poll Clerk Signature: \_\_\_\_\_ Time: \_\_\_\_\_

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**every vote matters.  
every vote counts.**

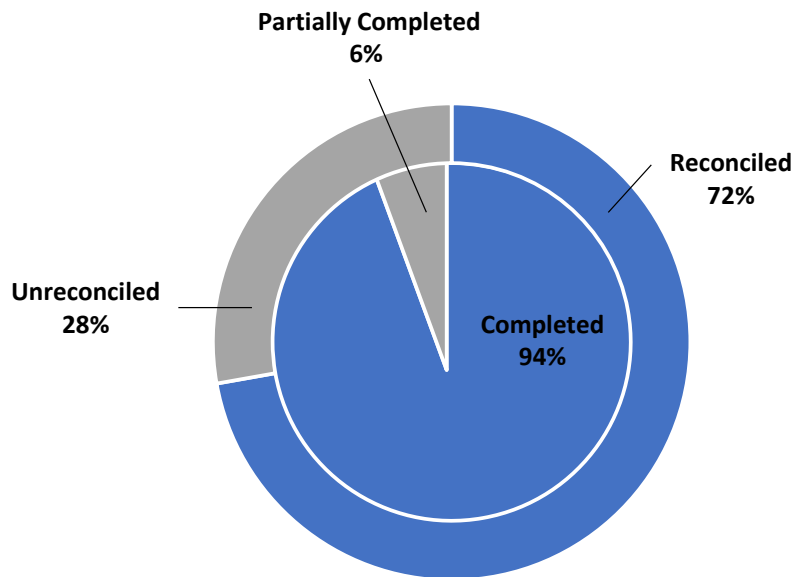
Source: S.C. State Election Commission

For Dillon County, ballot reconciliation worksheets for all polling locations were completed, with the exception of one, which was partially completed. Additionally, 72% (13/18) of the worksheets were reconciled. Figure 3 below provides a breakdown of the completion and reconciliation status of these worksheets.

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**Figure 3: Overall Completion and Reconciliation Status of the Worksheets**



Source: Analysis of Dillon County's Ballot Reconciliation Worksheets, 2022 General Election

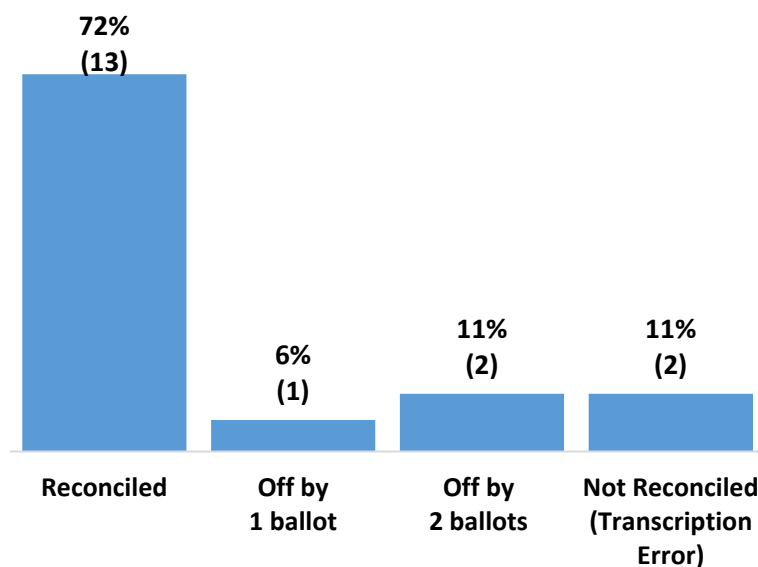
### **Completion of the Worksheets**

One worksheet was considered partially complete because 2 of the 11 fields were blank, while others contained zeroes. If zeroes had been used in these fields, this worksheet would have been considered complete. This may be due to the lack of a requirement from the SEC to fill every field, even if zero. However, as a third-party reviewer, it was difficult to discern if an empty row was an oversight or intentional. Including such a requirement will likely improve clarity for all users of the worksheet.

### **Reconciliation of the Worksheets**

As for reconciliation, all the worksheets in our sample were reconciled in Line 1. For Line 2, 72% (13/18) of the worksheets were reconciled. For the five worksheets that were not reconciled in Line 2, no worksheet was off by more than two ballots. There were also two worksheets in which the total of Line 2 and Total 2 (Ballots Used) were equal, but the addition in Line 2 was not correct. Figure 4 below provides a breakdown of the reconciliation status of Line 2.

**Figure 4: Reconciliation Status of Line 2**



Source: Analysis of Dillon County's Ballot Reconciliation Worksheets, 2022 General Election

For the worksheets off by one or two ballots, the issue appears to be a data entry error. According to a county election official, these errors were due to the poll clerks putting the incorrect value in rows E (Ballots Scanned), H (Ballot Cards Not Used), and J–K (Voters Checked In). While not every worksheet off by one or two ballots had errors in all these rows, there were incorrect values in at least one indicated row across these worksheets. This was verified by reviewing the election results printed from the DS200s at the corresponding polling places. Having incorrect values in any section of the worksheet will affect the individual totals (Totals 1,2,3, and 4), and the reconciliation portion at the bottom of the worksheet. If the correct numbers had been written on the worksheets, then they would have reconciled in Line 2.

For the remaining two worksheets, the issue appears to be a transcription error: Total 4 (Voters Checked In) was not transcribed correctly to Line 2. In these instances, the line would have reconciled if the original value had been transcribed correctly.

According to a county election official, they did not provide any additional training on ballot reconciliation worksheets leading up to the 2022 General Election beyond what was covered in the training presentation from the SEC. This presentation explained the purpose of ballot reconciliation worksheets, the different components of the worksheet, and who fills it out on election day. However, not much instruction was given in the presentation slides on accurately completing or reconciling the worksheets. Regardless, counties were encouraged by the SEC to provide hands-on training to its clerks during the 2022 General Election Workshop. This training workshop was attended by a Dillon County election official.

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For the worksheets with data entry errors, a hands-on ballot reconciliation worksheet exercise on accurately completing and reconciling these worksheets may resolve these errors. Per a county election official, they incorporated such an exercise during poll clerk trainings for the 2024 June Primary. For the worksheets with transcription errors, training that draws attention to the worksheet's color coding—a feature on the worksheet intended to assist with transcription of values—may improve these types of errors.

For the 2022 General Election, a county election official stated that during its ballot reconciliation worksheet review process, they checked these worksheets for completion but did not check for reconciliation. Checking the reconciliation formulas prior to certification may lead to identifying and resolving simple errors. Adequately completing and reconciling the ballot reconciliation worksheets for each polling location may give greater assurance that the results include all valid ballots cast.

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## Recommendations

1. The S.C. State Election Commission should require users to input values in every field on the ballot reconciliation worksheet, even if zero, to improve clarity to all users.
2. The Dillon County Voter Registration and Elections Office should include, during its poll clerk training and hands-on ballot reconciliation worksheet exercise, a discussion of the worksheet's color coding and its intent to assist with transcription.
3. The Dillon County Voter Registration and Elections Office should ensure, through its worksheet review process, that each precinct's ballot reconciliation worksheet reconciles.

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# Appendix A: Objective, Scope, and Methodology

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This report provides the results of our compliance audit of the Dillon County Voter Registration and Elections Office and its use of the ballot reconciliation worksheet. We conducted this audit under the provision of S.C. Code §7-3-20(D)(3). The review period for the audit was for the November 2022 General Election, and the objective was to determine whether precinct ballot reconciliation worksheets from this election were adequately completed and reconciled. To conduct this audit, we used a variety of sources of evidence, including:

- Federal and state laws.
- S.C. State Election Commission (SEC) policies and procedures.
- SEC training materials.
- Interviews with and surveys of county election officials.
- Information from South Carolina and other state agencies as well as the U.S. Election Assistance Commission.
- Contracts and information from Election Systems & Software and its vendor Printelect.
- Ballot reconciliation worksheets.

Criteria used to evaluate compliance was based on federal and state laws and agency policies, procedures, and training materials. We reviewed internal controls in several areas, including SEC policies and procedures; county policies, procedures, and practices; and agency training. Our findings are detailed in this report.

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# Appendix B: Dillon County Comments

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No comments.



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## Appendix C: State Election Commission Comments

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The S.C. State Election Commission is in the process of finalizing a policy for implementation in 2025, which will mandate the completion of all fields on the ballot reconciliation worksheet.