

December 2024

AN IN-DEPTH REVIEW OF  
SALUDA 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.

SOUTH CAROLINA STATE ELECTION COMMISSION  
1122 Lady Street  
Suite 500  
Columbia, SC 29201

scvotes.gov

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## Summary of Results

For the November 2022 General Election, 33% of Saluda County's ballot reconciliation worksheets were completed, and 25% were reconciled. On 42% of the worksheets considered partially completed, this was due to the lack of a requirement from the State Election Commission (SEC) to fill every field, even if zero. The remaining 25% of the worksheets considered partially completed were missing key data points that affected the completion of the worksheets.

For the 75% of Saluda County's worksheets that were not reconciled, this was due to a number of factors, which involved technical issues, calculation errors, legibility issues, and confusion regarding the worksheet's terms. Incorporating a training that emphasizes the need to legibly complete the ballot reconciliation worksheets, as well as ensuring the ballot reconciliation worksheets are reviewed for completion and reconciliation may improve the condition 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 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)<br>(Emergency/Provisional + Failsafe Provisional) |  |
| C                | Additional Ballot Cards  |  |
| D                | Additional Hand-Marked Paper Ballots<br>(Emergency/Provisional + Failsafe Provisional)                   |  |
| <b>Total 1</b>   |  |  |

| Ballots Used   |   |  |
|----------------|---|--|
| E              | Ballots Scanned (Ballot Cards and Emergency Ballots)<br>(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<br>(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<br>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.

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



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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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## Polling Locations and Results

We reviewed the ballot reconciliation worksheets from the November 2022 General Election for Saluda County to determine whether they were adequately completed and reconciled. For this election, Saluda County completed its ballot reconciliation worksheets by precinct. 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 this election, the county had 12 polling locations. Using survey design and data analysis tools, it was determined that to achieve a 99% confidence level with a margin of error  $\pm 10$  percentage points, all 12 polling locations would be included. Therefore, these results are reflective of all Saluda 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)<br>(Emergency/Provisional + Failsafe Provisional) |  |
| C                 | Additional Ballot Cards  |  |
| D                 | Additional Hand-Marked Paper Ballots<br>(Emergency/Provisional + Failsafe Provisional)                   |  |
| <b>Total 1</b>    |  |  |
| Ballots Used      |  |  |
| E                 | Ballots Scanned (Ballot Cards and Emergency Ballots)<br>(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<br>(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<br>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: \_\_\_\_\_

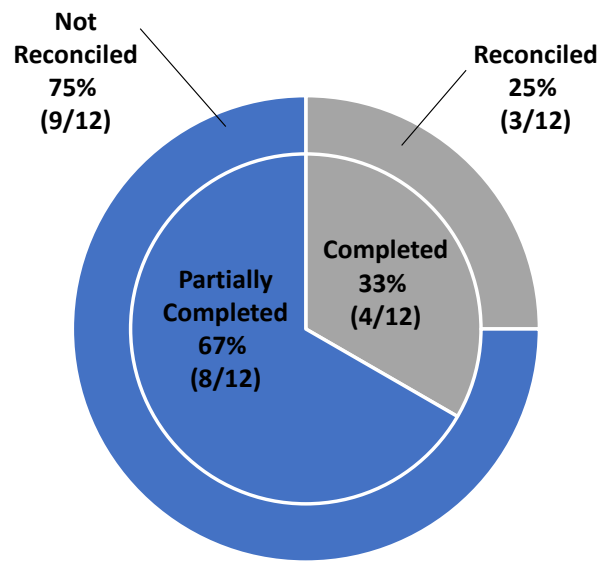
SEC FRM 1150-202208

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

Source: S.C. State Election Commission

For Saluda County, 33% (4/12) of worksheets were fully completed; the other 67% (8/12) were considered partially completed. Overall, the worksheets did not reconcile, with 25% (3/12) reconciled and 75% (9/12) not reconciled. Figure 3 below provides a breakdown of completed and reconciled worksheets for the county.

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



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

### Completion of the Worksheets

For 42% (5/12) of the worksheets considered partially completed, 1 or more fields were left blank, but other fields on the same sheet contained zeros. The most common rows left blank were rows C (Additional Ballot Cards), D (Additional Hand-Marked Paper Ballots) and K (Paper Poll List). If the user had filled in zeroes in these rows, then 75% (9/12) of the worksheets would have been completed. The SEC's instructions for the worksheet do not require a user to fill all fields. However, as a third-party reviewer, it was difficult to discern if an empty field was an oversight or intentional. Requiring a value for all fields on the worksheet will likely improve clarity to all users. In December 2024, a recommendation was made to the SEC to require a value, even if zero, be written in each of the worksheet's fields.

One worksheet was missing a single value; had this field been filled out with the correct value, the worksheet would have been considered completed. The remaining 17% (2/12) of the worksheets partially completed were missing anywhere between 3–6 data points. In these cases, enough fields had been filled out with values and/or zeroes that they were considered partially completed, but not enough fields had been filled out for reconciliation of the worksheet to be determined.

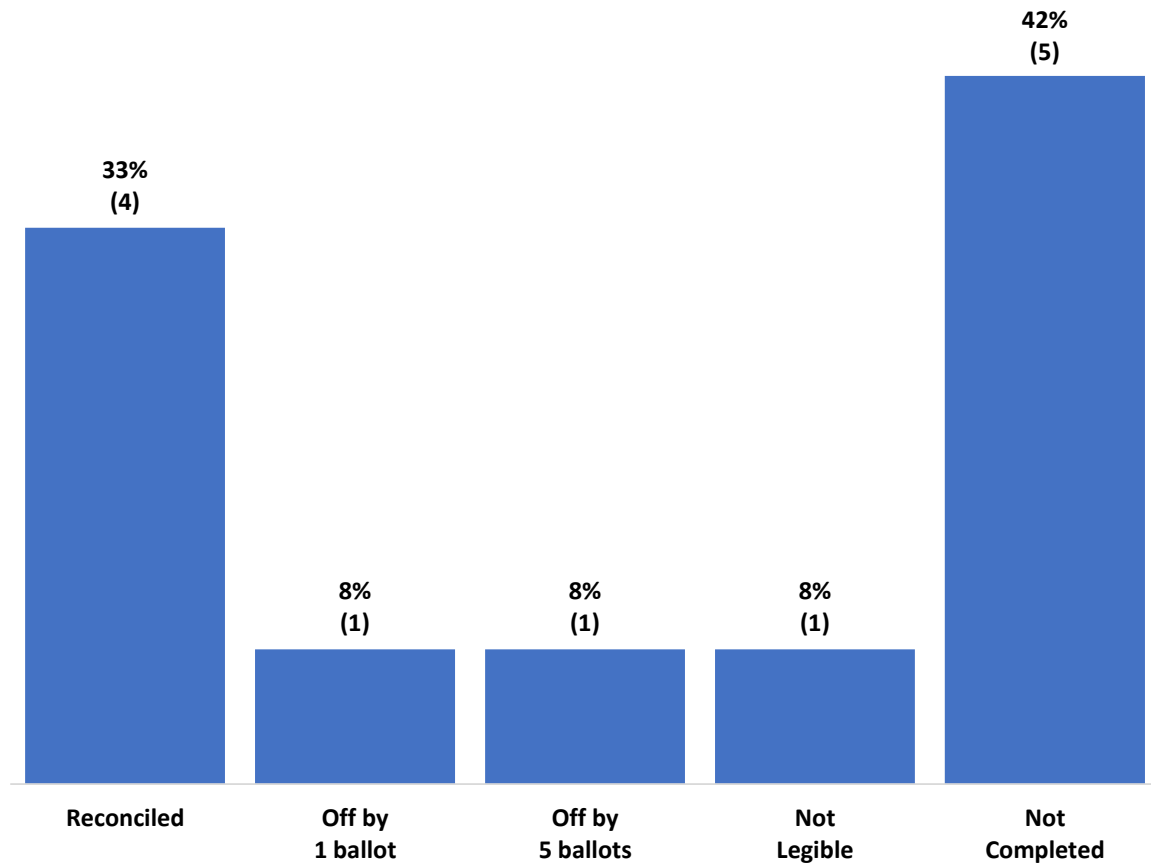
Per a county election official, it has a dedicated intake process for election night that includes a review of the ballot reconciliation worksheets to ensure they are completed. However, because the majority of worksheets were partially completed, there appears to have been a gap in this process for the November 2022 General Election. Strengthening its ballot reconciliation worksheet review process and making corrective edits where appropriate would likely improve the completion status of the worksheets.

Saluda County consistently differentiated the number and type of hand-marked paper ballots in row B throughout their worksheets by using a t-chart labeled “E” (Emergency) and “F” (Failsafe). This could have been done to ensure the correct number of emergency and failsafe ballots were provided. Due to turnover in the director role, the exact reason for this is unknown. However, this frequently appeared to create issues on the worksheets, as the hand-marked paper ballots were not included in calculations or properly accounted for. Writing the total supplied hand-marked paper ballots, rather than a breakdown by type, will likely improve clarity to the user. This will assist the clerks in the calculations for Total 1 and improve reconciliation of both lines on the worksheets.

### Reconciliation of Line 1

As for reconciliation, 33% (4/12) reconciled on Line 1, and 17% (2/12) did not. Another 8% (1/12) were not legible, and the remaining 42% (5/12) were not completed. Figure 4 below provides a breakdown of the reconciliation status for Line 1.

**Figure 4: Reconciliation Status of Line 1**



Note: Percentage off by 1% due to rounding.

Source: Analysis of Saluda County’s Ballot Reconciliation Worksheets, 2022 General Election

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Of the worksheets that did not reconcile on Line 1, all were off by five or fewer ballots. On the worksheet off by one ballot, the issue appeared to be explained in the notes section. A ballot was jammed in the DS200 and scanned twice, so the number of ballots scanned is one more than the number of voters checked in. Had this have not happened, the line would have reconciled.

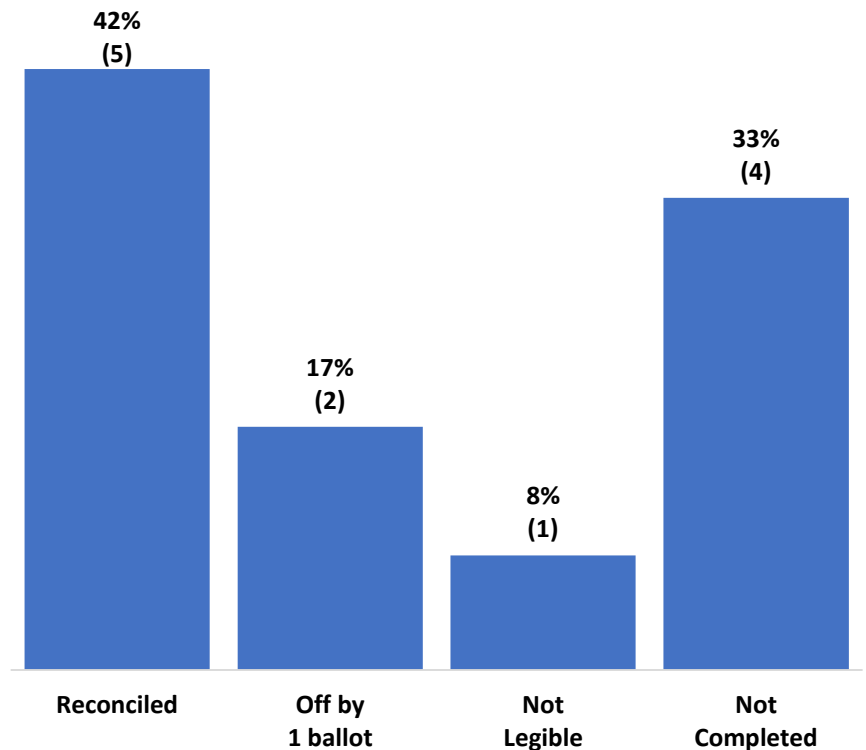
On the worksheet off by five ballots, the issue appeared to be due to numerous calculation errors. First, the addition was done incorrectly on the line; had it been done correctly, the line still would not have reconciled. Furthermore, the values in row B (Hand-Marked Paper Ballots) were not included in the calculation for Total 1, and the unused hand-marked paper ballots were not accounted for in row I. Had the hand-marked paper ballots been properly accounted for and included in the calculations for Total 1 and Total 3, the line would have reconciled.

Lastly, one worksheet did not reconcile on Line 1 because it was deemed not legible. The poll clerk attempted to make corrections but overwrote the numbers in row I and on Line 1 in such a manner as to make it difficult to tell which were the correct numbers. Therefore, Line 1 was considered not reconciled.

### **Reconciliation of Line 2**

On Line 2, 42% (5/12) of the worksheets reconciled, and 17% (2/12) did not. Another 8% (1/12) were not legible, and the remaining 33% (4/12) were not completed. Figure 5 below provides a breakdown of the reconciliation status for Line 2.

**Figure 5: Reconciliation Status of Line 2**



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

Of the worksheets that did not reconcile on Line 2, all were off by one ballot. On one of these worksheets, the issue appeared to be explained in the notes section. A ballot was jammed in the DS200 and scanned twice; had it been scanned only once, the line would have reconciled. On the other worksheet, an explanation was present in the notes section, but it was not sufficient in detail to understand the issue. Separately, a third worksheet did not reconcile on Line 2 because it was deemed not legible.

A county election official reported that, due to turnover in the director role, training content beyond what the SEC provided for the November 2022 General Election is unknown. It is also unknown whether there was a specific process to review the worksheets for completion and/or reconciliation. Due to the range of errors on these worksheets—incomplete worksheets, not properly spoiling ballots, incorrect addition, not accounting for unused ballots, and illegibility—a comprehensive training that addresses these issues and incorporates a hands-on exercise on how to complete and reconcile these worksheets may resolve these errors. In addition, having a dedicated ballot reconciliation worksheet review process prior to certification that includes corrective edits, where appropriate, would likely improve the reconciliation status of the 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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## Recommendations

1. The Saluda County Voter Registration and Elections Office should have a review process of the ballot reconciliation worksheets prior to certification that includes corrective edits, where appropriate, to ensure they are legible, completed, and reconciled.
2. The Saluda County Voter Registration and Elections Office should, during its poll clerk training, emphasize the importance of legibly completing and reconciling the worksheets, including any notes added to explain issues.
3. The Saluda County Voter Registration and Elections Office should provide the total number of hand-marked paper ballots supplied to the precinct or polling location, rather than breaking the numbers down by emergency and failsafe ballots.
4. The Saluda County Voter Registration and Elections Office should, during its poll clerk training, incorporate a hands-on ballot reconciliation worksheet exercise on how to account for hand-marked, spoiled, and unused ballots.



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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 Saluda 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 material. 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: Saluda County Comments

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No comments.