

December 2024

AN IN-DEPTH REVIEW OF
MARLBORO 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, 79% of Marlboro County's ballot reconciliation worksheets were completed, and 43% were reconciled. Issues included not counting and verifying individual ballot cards supplied, not correctly accounting for used and unused ballot cards and hand-marked paper ballots, and not checking and correcting the worksheets based on returned election materials, such as returned spoiled ballots and returned paper poll list.

It is important to note the county office now provides one-on-one poll clerk training, which includes a hands-on ballot reconciliation worksheet exercise; this will likely resolve many of these outstanding issues. Adequately completing and reconciling these worksheets for each polling location may give greater assurance that the results include all valid ballots cast.

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)	
Total 1		

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)	
Total 2		

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

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)	
Total 4		

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

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.

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 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.

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

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.

Sample and Results

We reviewed a sample of ballot reconciliation worksheets from the November 2022 General Election for Marlboro County to determine if they were adequately completed and reconciled. For this election, the county completed its worksheets by precinct, as required per S.C. Code §7-13-1150. Since counties, at times, consolidate multiple precincts into a single polling location, we conducted our analysis by polling location. The Marlboro County sample included 14 of 15 polling locations. The results were calculated at a 99% confidence level ± 10 percentage points. Therefore, these results can be generalized about all Marlboro 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)	
Total 1		

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)	
Total 2		

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

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)	
Total 4		

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:

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: _____

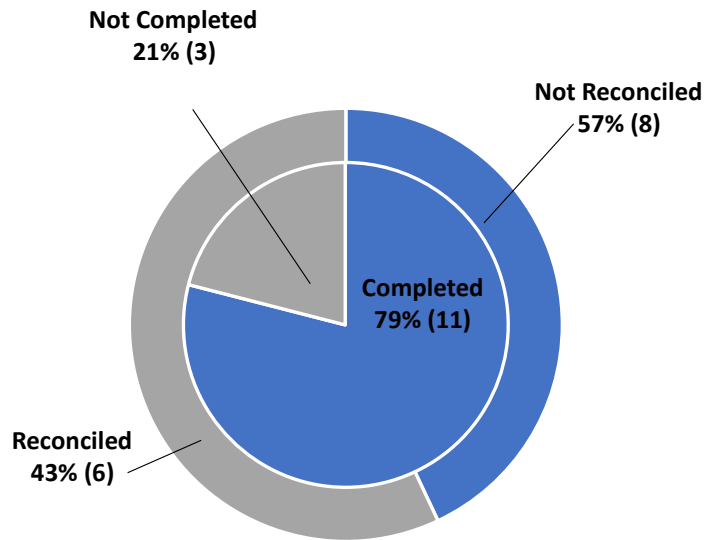
SEC FRM 1150-202208

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

Source: S.C. State Election Commission

For Marlboro County, 79% (11/14) of ballot reconciliation worksheets were completed, and 43% (6/14) were reconciled. Figure 3 below provides a breakdown of the completion and reconciliation status of these worksheets.

Figure 3: Overall Completion and Reconciliation Status of the Worksheets



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

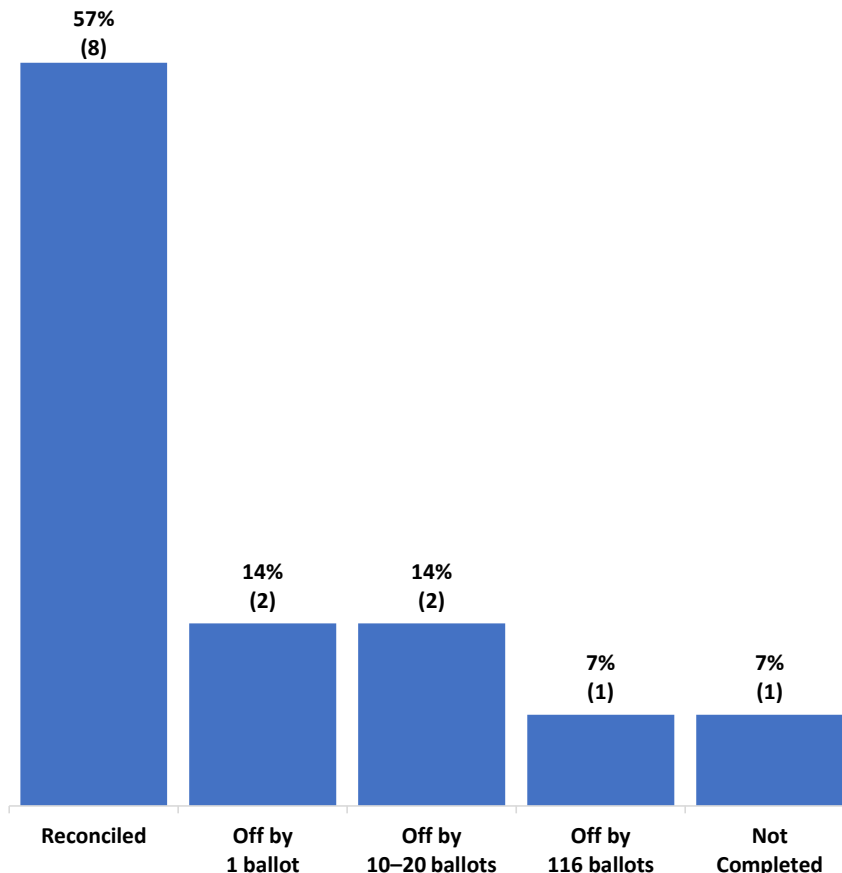
Completion of the Worksheets

For the three worksheets that were incomplete, two did not account for unused hand-marked paper ballots. The third did not account for voters checked in on the electronic pollbook and/or paper poll list. A county election official stated that since May 2024, it began conducting one-on-one poll clerk training, during which clerks are trained with a hands-on ballot reconciliation worksheet exercise. Also, since May 2024, two of the county's board members review these worksheets with the clerks on election night. While there were few completion issues, the implementation of the hands-on worksheet exercise and a worksheet review process prior to certification can resolve these errors.

Reconciliation of Line 1

Regarding reconciliation, 57% (8/14) of worksheets reconciled in Line 1, while 36% (5/14) did not, and 7% (1/14) were not completed. Of those not reconciled, 2 of the worksheets were off by 1 ballot, 2 were off by 10–20 ballots, and 1 was off by 116 ballots. Figure 4 below provides a breakdown of the reconciliation status for Line 1.

Figure 4: Reconciliation Status of Line 1



Note: Total percentage off by 1% due to rounding.

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

For the two worksheets off by one ballot, the issue appears to be a result of not counting the ballot cards supplied. It is important to note, the ballot card packaging process weighs rather than counts ballot cards and could, therefore, cause packages to be off by $\pm 2\%$; a package of 250 could be over or under by as many as 5 ballot cards. If county staff and poll clerks count the ballot *packages* and not the individual ballot *cards*, the values in rows A–D could be incorrect and, therefore, cause Total 1 (Ballots Supplied) to be incorrect. According to a county election official, they have a part-time staff who counts ballot cards for all the county's precincts except for the one or two larger ones; for those, the staff member counts the packages. Also, while the county does not train its clerks to count ballot cards, a county election official stated they could require that in the future. Having an individual from the county office count the individual ballot cards supplied and then having that amount verified by the poll clerk will likely ensure the number of ballots supplied is accurate.

For the 2 worksheets off by 10–20 ballots, the issue was caused by not accounting for unused hand-marked paper ballots. Based on the worksheets, 1 precinct was supplied 10 hand-marked paper ballots, and the other precinct was supplied 20. Neither precinct had any *used* hand-marked paper ballots (row F), but the number for *unused* hand-marked paper ballots was also recorded as zero (row I). If the unused hand-marked paper ballots had been written in row I, then the worksheets would have reconciled. For the 2022 General Election, a county election official stated it tracked the number of provisional ballot envelopes—a type of hand-marked paper ballot—returned. Since this election, the county’s board members and staff, if available, not only track these types of ballots but also review the worksheets with the clerks. Continuing this practice will likely catch these minor errors.

For the worksheet off by 116 ballots, the issue was twofold: not correctly accounting for ballots not used and a math-related issue. Specifically, 155 ballots were supplied, and 116 were used (Total 2). However, “155” was also written in the row for ballots not used (Total 3). If 155 ballot cards were supplied and 116 ballots were scanned (Ballots Used), then the number of ballots not used would be 39.

Still, correctly accounting for not used ballots would not have completely resolved the issue on this worksheet. In the line, the numbers were completed by subtraction rather than addition. Specifically, it was completed follows:

$$\text{Line 1: } \begin{array}{r} 116 \\ \text{(Ballots Used)} \end{array} - \begin{array}{r} 155 \\ \text{(Ballots Not Used)} \end{array} = \begin{array}{r} 39 \\ \text{(Ballots Supplied)} \end{array}$$

Rather than by addition, as follows:

$$\text{Line 1: } \begin{array}{r} 116 \\ \text{(Ballots Used)} \end{array} + \begin{array}{r} 39 \\ \text{(Ballots Not Used)} \end{array} = \begin{array}{r} 155 \\ \text{(Ballots Supplied)} \end{array}$$

If ballots not used had been correctly accounted for and the numbers in Line 1 were added, the line would have reconciled.

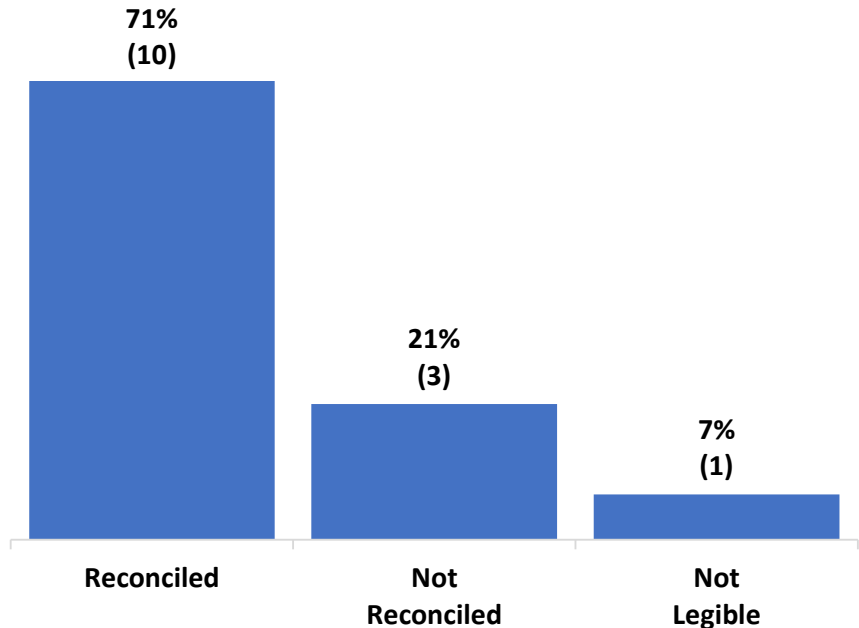
The county, for the 2022 General Election, did not provide poll clerks with a hands-on training on these worksheets but has since started to do so on a one-on-one basis. Continuing to provide clerks with hands-on training can resolve these accounting errors.

On a final note, for one of the eight worksheets that reconciled according to our definition, the number written for Total 2 (Ballots Used) at the top of the worksheet was one value greater than what was transcribed to field Q in Line 2 at the bottom reconciliation portion, thus resulting in a false positive for reconciliation. The issue appears to be related to counting and verifying the amount of ballot cards supplied, which can be remedied as described above.

Reconciliation of Line 2

One Line 2, 71% (10/14) of worksheets reconciled, while 21% (3/14) did not, and 7% (1/14) were not legible. Figure 5 below illustrates the reconciliation status of Line 1 for these worksheets.

Figure 5: Reconciliation Status of Line 2



Note: Total percentage off by 1% due to rounding.

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

For the worksheets that did not reconcile, all were off by six or fewer ballots. Two of these worksheets had more ballots used (Ballot Cards plus Provisional Ballots) than voters checked in. The third worksheet had more voters checked in than ballots used (Ballot Cards plus Provisional Ballots). None of these worksheets contained notes to address or justify these mismatches. And, while one of these worksheets indicated that the clerk was returning emergency ballots that had not been scanned—which can happen if the scanner is not operating—if true, this would still not have corrected the issue.

According to a county election official, the numbers written on all three of these worksheets for the number of ballots scanned (row E) were correct based on the results from the voting equipment. While unsure, a county election official stated that these worksheets may have been off due to incorrect counting of spoiled ballots and incorrectly writing the number of voters checked in from the electronic pollbook and/or paper poll list.

Without more information, it is not possible to determine if these are indeed the issues on these worksheets.

County election officials stated that its worksheet review process, started in May 2024, included reviewing the reconciliation tally sheets—a method used by poll clerks throughout election day to track the number of provisional ballots, spoiled ballots, and jammed ballots—and the number of provisional ballots returned. This review, however, does not check the number of actual returned spoiled ballots, the results from the electronic pollbook for voters checked in, or the returned paper poll lists. During its worksheet review process, checking these types of returned election materials against the worksheet and making corrections where necessary can resolve these minor issues.

Recommendations

1. The Marlboro County Voter Registration and Elections Office should count the individual ballot cards supplied for all precincts to ensure the number stated on the ballot reconciliation worksheet is accurate.
2. The Marlboro County Voter Registration and Elections Office should train its poll clerks to count individual ballot cards supplied to verify the number stated on the ballot reconciliation worksheet is accurate.
3. The Marlboro County Voter Registration and Elections Office should improve its ballot reconciliation worksheet review process by comparing the worksheet's stated amounts against returned election materials, such as the number of returned provisional ballot envelopes and the number of returned spoiled ballot cards. If errors are present, it should make corrections on the worksheets prior to certification.

Appendix A: Objective, Scope, and Methodology

This report provides the results of our compliance audit of the Marlboro 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.

Appendix B: Marlboro County Comments

Marlboro County Voter Registration & Elections Comments:

The Marlboro County Voter Registration and Elections Office has implemented new processes for the Ballot Reconciliation Worksheets in May of 2024.

1. Office Staff now counts the individual ballot cards supplied for all precincts to ensure the number stated on the ballot reconciliation worksheet are accurate.

2. The Marlboro County Voter Registration and Elections Office Trains All Poll Clerks to count individual ballot cards supplied to verify the number stated on the ballot reconciliation worksheet is accurate.

3. The Marlboro County Voter Registration and Elections Office has a new review process for ballot reconciliation worksheets by comparing the worksheet's stated amounts against returned election materials, such as the number of returned provisional ballot envelopes and the number of returned spoiled ballot cards. Any errors discovered are corrected prior to the worksheets prior to certification.