

June 2025

AN IN-DEPTH REVIEW OF  
MARION 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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# Table of Contents

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**Summary of Results**..... 1

**Background** ..... 1

**State Law and SEC Requirements**..... 3

**Overview of the Ballot Reconciliation Worksheet**..... 3

**Sample and Results**..... 7

**Recommendations**..... 13

**Figures**

- Figure 1: S.C. State Election Commission’s Election Day Ballot Reconciliation Worksheet ..... 2
- Figure 2: Worksheet Diagram for the Definition of Completed and Reconciled ..... 8
- Figure 3: Overall Completion and Reconciliation Status of the Worksheets..... 9
- Figure 4: Reconciliation Status of Line 1 ..... 10
- Figure 5: Reconciliation Status of Line 2 ..... 12

**Appendices**

- Appendix A: Objective, Scope, and Methodology ..... 14
- Appendix B: Marion County Comments ..... 15

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## Summary of Results

For the November 2022 General Election, 31% of Marion County's ballot reconciliation worksheets were completed, and a separate 31% were reconciled. Of the 69% of Marion County's worksheets that were partially completed, this was likely due to the lack of a requirement from the State Election Commission (SEC) to fill every field, even if zero. For the 69% of worksheets that were not reconciled, adjustments to its poll clerk training and its ballot reconciliation worksheet review process may improve the 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 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 Marion County to determine if they were adequately completed and reconciled. For this election, the county completed its worksheets by precinct, and all 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, Marion County had 17 polling locations. The sample included 16 of 17 polling locations, and the results were calculated at a 99% confidence level  $\pm 10$  percentage points. Therefore, these results can be generalized about all Marion 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 zeros 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 from 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:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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: \_\_\_\_\_

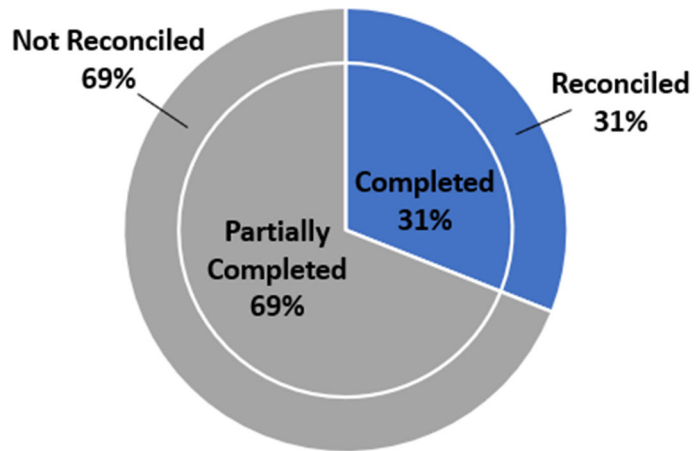
SEC FRM 1150-202208

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

Source: S.C. State Election Commission

For Marion County, ballot reconciliation worksheets for 31% (5/16) were completed, while 69% (11/16) were partially completed. A separate 31% (5/16) of the worksheets 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 Marion County's Ballot Reconciliation Worksheets, 2022 General Election

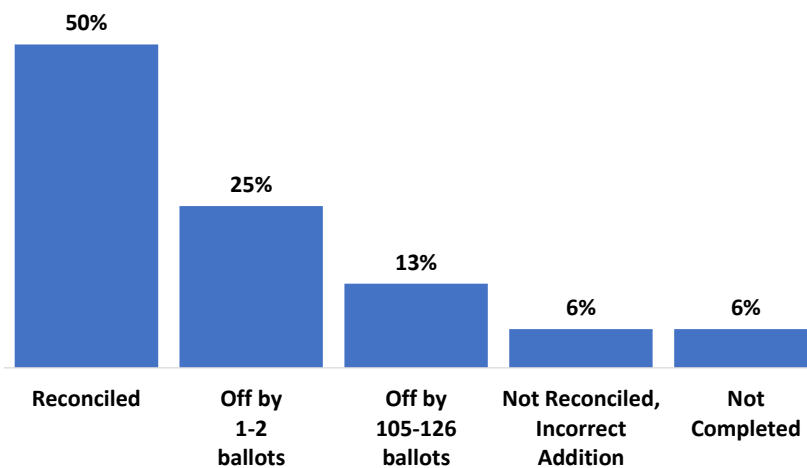
### **Completion of the Worksheets**

For the 69% (11/16) of worksheets considered partially complete, 2 or more rows were left blank, but other rows on the same worksheet contained zeros. The most common rows left blank were rows C (Additional Ballot Cards) and D (Additional Hand-Marked Paper Ballots). If the user had filled in zeros for these rows, then 100% (16/16) of the worksheets would have been completed. The SEC's instructions for the worksheet do not require a user to fill all rows. However, as a third-party reviewer, it was difficult to discern if an empty row was an oversight or intentional. Requiring a value for all rows 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 rows.

### **Reconciliation of Line 1**

As for reconciliation, 50% (8/16) of the worksheets reconciled in Line 1. The remaining 50% (8/16) of the worksheets were not considered reconciled due to a number of factors. Figure 4 below provides a breakdown of Line 1.

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



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

For both worksheets off by one ballot and one of the worksheets off by two ballots, the issue appeared to be an incorrect starting total for the number of ballot cards that were supplied (row A). This was likely the result of the ballot packaging process, which weighs rather than counts the ballots, and thus, the packs of ballots could be off by  $\pm 2\%$ . For instance, 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 packs and not the individual ballot cards, the values in rows A–D could be incorrect and, therefore, cause Total 1 (Total Ballots Supplied) to be incorrect. Thus, these worksheets likely started with an incorrect Total 1, which then caused Line 1 to not reconcile.

According to a county election official, neither office staff nor poll clerks counted individual ballot cards in 2022. However, as of November 2024, poll clerks are now trained to count ballot cards when opening a new pack. Having the office staff count individual ballot cards prior to an election may ensure the correct number of ballot cards are being supplied to each polling location. Additionally, having poll clerks continue to count the individual ballot cards will likely minimize differences between the actual and stated number of ballots supplied.

For the other worksheet off by two ballots, the issue was related to the accounting of hand-marked paper ballots. According to the worksheet, 90 hand-marked paper ballots (row B) were supplied, and 2 of these ballots were used (row F). However, when accounting for ballots not used, the poll clerk wrote 90 without subtracting the 2 used hand-marked paper ballots. This caused Total 3 (Total Ballots Not Used) to be off by 2 ballots, resulting in Line 1 being off by 2 ballots. The worksheets off by 105 and 126 ballots also did not properly account for hand-marked paper ballots, which caused the worksheet off by 105 ballots to not reconcile. For the

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worksheet off by 126 ballots, not accounting for hand-marked paper ballots in combination with an incorrect starting Total 1 (Total Ballots Supplied) caused the worksheet not to reconcile.

According to a county election official, poll clerk training did not include a hands-on ballot reconciliation worksheet activity for the 2022 General Election. However, as of November 2024, poll clerks are now trained using a hands-on ballot reconciliation worksheet exercise. Continuing to employ a hands-on training that addresses how to properly account for hand-marked paper ballots will likely prevent these issues.

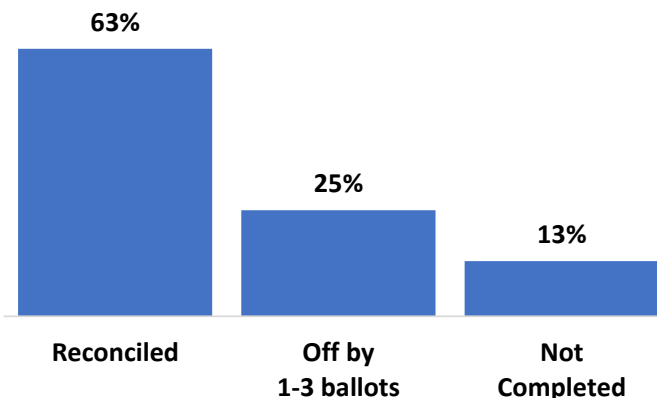
For the worksheet with incorrect addition, Line 1 had the correct total—that is, its total was equal to Total 1 (Total Ballots Supplied). However, the numbers transcribed to Line 1 did not add up to this total. This was due to Total 2 (Total Ballots Used) above being transcribed to both Total 2 and Total 3 (Total Ballots Not Used) in Line 1, when Total 2 above and Total 3 above should have both been transcribed to Line 1. This caused the addition in Line 1 to be incorrect. If Total 3 had been transcribed accurately, the addition would have been correct, and the worksheet would have reconciled. Additional poll clerk training that draws attention to the worksheet’s color coding—a feature on the worksheet intended to assist with transcription of values—may improve this type of issue.

Lastly, for the worksheet considered not complete, all rows and totals had been accurately completed in the top portion of the worksheet, but the poll clerk did not transcribe any values to Line 1. If Totals 2 and 3 had been correctly transcribed to Line 1, the worksheet would have reconciled. Again, poll clerk training which highlights the worksheet’s color coding may prevent this issue.

### **Reconciliation of Line 2**

For Line 2, 63% (10/16) of worksheets were reconciled, 25% (4/16) were off by no more than 3 ballots, and 13% (2/16) were not completed. Figure 5 below provides a breakdown of Line 2.

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



Note: Off by 1% due to rounding.

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

For the worksheets off by one and three ballots, the issue appears to be a data entry error. Based on the November 2022 General Election turnout data—data logged by the electronic pollbook (EPB) host server that shows the count of voters who were issued voting credit—the total voters checked in was understated by one on the worksheet. A similar data entry occurred on the worksheet off by three ballots. Using the turnout data, Line 2 reconciled on both worksheets. It is important to note that EPBs can have connectivity issues at polling locations, which can, at times, cause devices to display incorrect totals for voters checked at the polling location. However, the accurate log of checked-in voters is recorded in the turnout data. It is uncertain whether the impact of these connectivity issues was known at the time of this election.

According to a county election official, its ballot reconciliation worksheet review process includes two board members going over the worksheets with poll clerks as they return on election night. These board members use the printed results from the voting equipment as well as the returned unused ballot cards to verify the totals written on the worksheets. However, this process did not include reviewing the host server turnout report data for the total voters checked in. Adding this check to the worksheet review process may correct these issues.

For the worksheets off by two ballots, the issue is likely due to the paper poll list—paper version of the poll list to be used when EPBs are not available or when voters must be checked in manually—not being properly utilized. For instance, one worksheet identified two hand-marked provisional ballots were used (row F), but no number was given for voters signed in on the paper poll list in row K. Although there are instances when voters are checked in on the EPB and vote with provisional ballots, this does not seem to apply to this worksheet as the number of ballots scanned equals the number of voters checked in. Thus, the poll clerk likely

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did not include the voters who signed the paper poll list in row K, which caused Total 4 (Voters Checked In) and, subsequently Line 2, to be off by 2 ballots. This issue also likely affected one of the worksheets considered incomplete. Poll clerk ballot reconciliation worksheet training that emphasizes when and how to properly use the paper poll list may prevent this issue.

Lastly, for the other worksheet considered not complete, all rows and totals had been accurately completed in the top portion of the worksheet, but the poll clerk did not transcribe any values to Line 2. If Total 4 (Voters Checked In) and row G (Spoiled Ballots Used) had been correctly transcribed to Line 2, the worksheet would have reconciled. As stated above, training that highlights the worksheet's color coding for transcription purposes may correct this issue.

Adequately completing and reconciling the ballot reconciliation worksheets for each polling location may give greater assurance the results include all valid ballots cast.

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## Recommendations

1. The Marion County Voter Registration and Elections Office should count individual ballot cards prior to supplying them to the polling locations.
2. The Marion County Voter Registration and Elections Office, during its poll clerk hands-on ballot reconciliation worksheet training exercise, should place emphasis on the:
  - accounting of hand-marked paper ballots.
  - color coding of the worksheet for transcription purposes.
  - proper use of the paper poll list.
3. The Marion County Voter Registration and Elections Office, during its worksheet review process, should make corrective edits to the ballot reconciliation worksheets as needed based on the host server turnout report data for voters checked in.

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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 Marion 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: Marion County Comments

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