

July 2025

AN IN-DEPTH REVIEW OF
LANCASTER 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

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Summary of Results

For the November 2022 General Election, 87% of Lancaster County's ballot reconciliation worksheets were completed, and 60% were reconciled. Of the 13% of the 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 worksheets that were not reconciled, adjustments to both its poll clerk training and worksheet review process will likely 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.

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)	
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.

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

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

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

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 Lancaster 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, Lancaster County had 35 polling locations. The sample included 30 of 35 polling locations, and the results were calculated at a 99% confidence level ± 10 percentage points. Therefore, these results can be generalized about all 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 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: _____

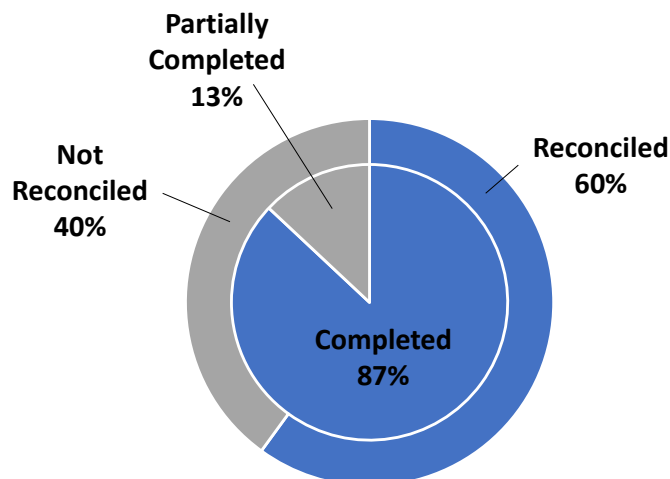
SEC FRM 1150-202208

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

Source: S.C. State Election Commission

For Lancaster County, ballot reconciliation worksheets for 87% (26/30) of its polling locations were completed, and 60% (18/30) 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 Lancaster County's Ballot Reconciliation Worksheets, 2022 General Election

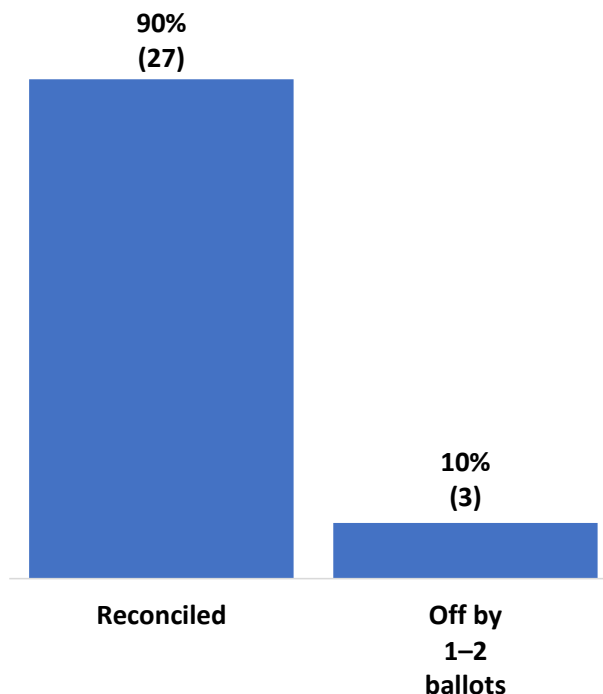
Completion of the Worksheets

For the 13% (4/30) of worksheets considered partially completed, 1 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 in all blank rows, then 100% (30/30) 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, 90% (27/30) of the worksheets in our sample were reconciled in Line 1, while the remaining 10% (3/30) were off by no more than 2 ballots. Figure 4 below offers a breakdown of Line 1.

Figure 4: Reconciliation Status of Line 1



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

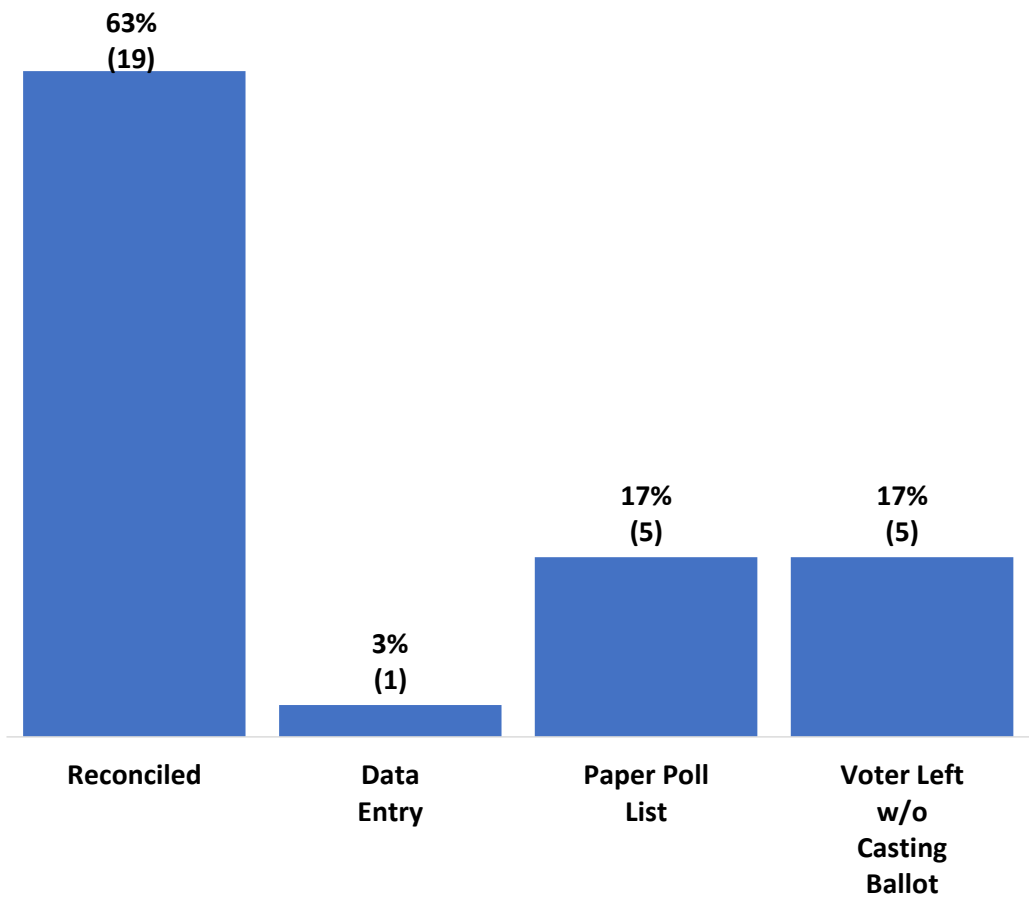
For all three worksheets off by either 1 or 2 ballots in Line 1, the issue is likely the result of the ballot packaging process, which weighs rather than counts the ballots. Because of this, packs of ballots could be off by $\pm 2\%$. For instance, a package of 250 could be over or under by as many as 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. In fact, two of the worksheets with this issue had notes explaining they received more ballots than what was listed in Total 1.

According to a county election official, ballots are counted by office staff before being provided to polling locations, and poll workers are trained to count them again on election day to verify the number of ballots has been accurately captured in the worksheets. Continuing to count the individual ballot cards, by both office staff and poll clerks, will likely minimize differences between the actual and stated number of ballots supplied.

Reconciliation of Line 2

For Line 2, 63% (19/30) of worksheets were reconciled, 33% (10/30) were off by no more than 3 ballots, and 3% (1/30) were not reconciled due to incorrect addition. Figure 5 below provides a breakdown of Line 2.

Figure 5: Reconciliation Status of Line 2



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

Of the 11 worksheets that did not reconcile in Line 2:

# OF WORKSHEETS	MAIN ISSUE	ISSUE DESCRIPTION
1	Data Entry	According to data from the 2022 General Election, the polling location had one voter who voted a provisional ballot, but this was not captured in row F (Provisional Ballots Used) of the worksheet. If the poll clerk had included the provisional ballot in the sum of Total 2, the line would have reconciled.
5	Not Using Paper Poll List	<p>These worksheets had more ballots voted (rows E and F) than voters checked in (Total 4), which caused Line 2 to not reconcile.</p> <p>The reason for this 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 had a note explaining that one voter was issued a provisional ballot without signing the paper poll list. Thus, if the voter had been correctly checked in via</p>

		the paper poll list, the worksheet would have reconciled in Line 2. A similar situation likely occurred on the other worksheets affected by this issue. Ballot reconciliation worksheet training that emphasizes when and how to properly use the paper poll list during poll clerk trainings may prevent this issue.
5	Voter Left Without Casting Ballot	<p>These worksheets had more voters checked in than ballots voted.</p> <p>While not certain, it is possible that voters left the polling location after checking in but without casting their ballots. When a checked in voter receives a ballot but does not cast it, there are three scenarios that may occur: a voter may return the ballot to a poll manager, abandon the ballot during the voting process, or leave the precinct with the ballot. Per the 2022 General Election poll manager handbook, when a voter:</p> <ul style="list-style-type: none"> • Returns his ballot, the poll manager needs to spoil the ballot and cancel the voter's participation in the EPB; this would not cause a reconciliation imbalance. • Abandons his ballot during the voting process and does not inform the poll managers, they must assume the voter intended to cast the ballot. Two poll managers must place the ballot in the scanner. This would not cause a reconciliation imbalance. • Leaves with his ballot, the poll manager who is the exit monitor—the poll manager who instructs voters on how to scan their ballots and provides “I Voted” stickers—needs to alert the voter. However, it can be difficult to always know if a checked in voter has left with his ballot; this could cause a reconciliation imbalance. Under this circumstance, noting such a situation in the notes section on the worksheet is the only option to the poll clerk.

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

Recommendations

1. The Lancaster County Voter Registration and Elections Office should incorporate a hands-on exercise for how to complete and reconcile ballot reconciliation worksheets during poll clerk trainings. This training should place emphasis on:
 - Accounting for provisional ballots throughout the worksheet.
 - Proper use of the paper poll list.
 - Canceling voter participation in the electronic pollbook.
2. The Lancaster County Voter Registration and Elections Office should, during its worksheet review process, make corrective edits to the ballot reconciliation worksheets as needed before certification based on:
 - Returned election materials, such as provisional ballot envelopes.
 - The host server turnout report data for voters checked in.

Appendix A: Objective, Scope, and Methodology

This report provides the results of our compliance audit of the Lancaster 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: Lancaster County Comments



Registration and Elections
Post Office Box 1809 Lancaster, SC 29721

July 16, 2025

State Election Commission Audit Division

Dear SEC Audit Division:

Lancaster County reviews all ballot reconciliation worksheets on election night as clerks return equipment and supplies to the office. Our office verifies that every clerk has completed their worksheet. Previously, we have not stressed the importance of filling in a 0 if there is no data and we were not aware this would be viewed as an incomplete worksheet. Our future training will include stressing the importance of filling in each blank even if the number is zero. If clerks had filled in zeroes, all our worksheets would have been marked as complete. Clerks are trained to fill out worksheets during clerk training, but it is difficult to simulate what happens in the field and poll workers do not work elections on a regular basis. Seventy-five percent of poll workers have never worked in an election before. Staff reviews all worksheets prior to the certification of any election. In the future, our office will make corrective edits to the worksheets after examining all returned materials from clerks. We follow all federal and state laws, along with all State Election Commission policies and procedures. We use the training materials provided by the SEC. We reconcile the number of voters that have checked in on Election Day with the number of ballots cast before we enter results on Election night to ensure our vote totals are accurate. Our office understands the importance of elections and we will continue to work with our clerks to ensure each reconciliation worksheet is complete.

Thank you,

A handwritten signature in black ink that reads "Mary Ann Hudson".

Mary Ann Hudson

Director-Registration and Elections