

SOUTH CAROLINA

ELECTION COMMISSION

October 2025

AN IN-DEPTH REVIEW OF CALHOUN 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 Calhoun County's ballot reconciliation worksheets from the November 2022 General Election, 58% were completed, and 33% were reconciled. Issues found include:

- An inadequate system to check and correct ballot reconciliation worksheets, where necessary, for completion and reconciliation.
- A lack of requirement from the State Election Commission to complete all fields, even if zero.
- The incorrect use of paper poll lists.

Adjusting the process for reviewing ballot reconciliation worksheets, prior to certification, to verify all fields are completed and reconciled based on returned election data and enhancing poll clerk training to emphasize when and how to use the paper poll list will likely resolve these issues.

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 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.

Line 1: Total 2 Total 3 Total 1
 (Ballots Used) + (Ballots Not Used) = (Ballots Supplied)

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.

Polling Locations and Results

We reviewed Calhoun County’s ballot reconciliation worksheets for the November 2022 General Election to determine whether they were adequately completed and reconciled. For this election, the county completed its worksheets by polling location, and all were available for review (see Appendix A). Per S.C. Code §7-13-1150, ballot reconciliation worksheets are to be completed by precinct. However, since counties, at times, consolidate one or more 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 to achieve a 99% confidence level with a margin of error ± 10 percentage points, all polling locations were included in the review.

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 shows the sections of the worksheet for completed and reconciled. 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: _____

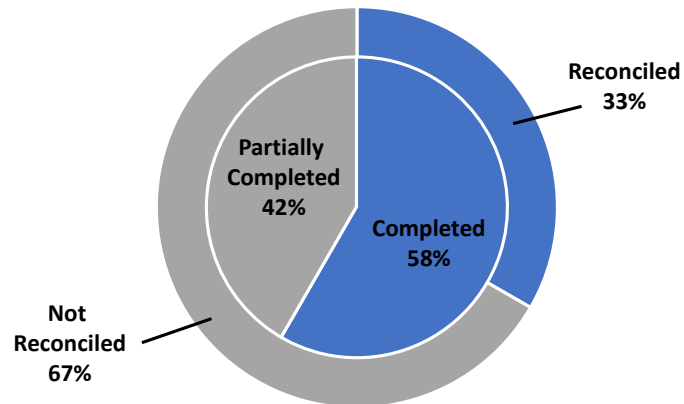
SEC FRM 1150-202208

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

Source: S.C. State Election Commission

The results are as follows: regarding completion, 58% (7/12) were completed, and 42% (5/12) were partially completed. Regarding reconciliation, 33% (4/12) were reconciled, and 67% (8/12) were not reconciled. These numbers are illustrated in Figure 3 below.

Figure 3: Overall Completion and Reconciliation Status of the Worksheets



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

Completion of Worksheets

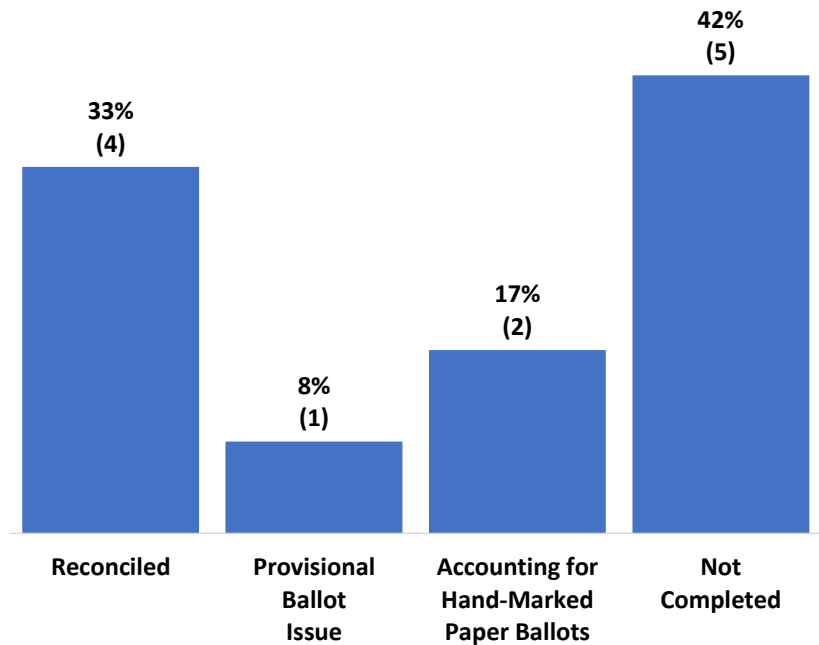
Two of the worksheets that were partially completed were because one was missing the total voters checked in on the electronic pollbook (EPB) on row J, and the other was missing a value for used provisional ballots (row F)—a type of hand-marked paper ballot. Although county election officials stated that it had a system in place to inspect returned ballot reconciliation worksheets at the end of election day for completion, some rows on these worksheets were still incomplete. Correcting errors found during this inspection process may help improve completion.

The remaining three worksheets that were partially completed were due to some fields being left blank while others were filled in with zeros. The State Election Commission's (SEC) instructions for the worksheet did 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. For these worksheets, if the user had filled in zeros in these rows, then 83% (10/12) worksheets would have been completed. 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.

Reconciliation of Line 1

In regard to reconciliation, we analyzed both Line 1 and Line 2. For Line 1: 33% (4/12) reconciled, and 67% (8/12) did not reconcile. This information is illustrated in Figure 4 below.

Figure 4: Reconciliation Status of Line 1



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

Of the eight worksheets that did not reconcile on Line 1, one worksheet was off due to a provisional ballot error. Using provisional ballot reports, we found that the clerk had understated the number of provisional ballots by two. This resulted in two more ballots used than were recorded on the worksheet. This was accompanied by row H (Ballot Cards Not Used) being understated by one ballot on the worksheet and row I (Hand-Marked Paper Ballots Not Used) being overstated by two ballots. If these figures had been correctly reflected on the worksheet, it would have reconciled on Line 1. A worksheet review process that checks returned election data, such as provisional ballot envelopes, can correct this issue.

Two worksheets did not account for hand-marked paper ballots. Specifically, two worksheets contained values in rows F (Provisional Ballots Used) and I (Hand-Marked Paper Ballots Not Used) but did not account for all hand-marked paper ballots supplied (row B). County election officials stated that poll managers were trained on completing the ballot reconciliation worksheet and knew that they needed to account for hand-marked paper ballots, but these worksheets reflect a gap in this process. A worksheet review process, prior to certification, that checks for unaccounted hand-marked paper ballots may help improve reconciliation.

Five worksheets did not reconcile on Line 1 because of incompleteness. Specifically:

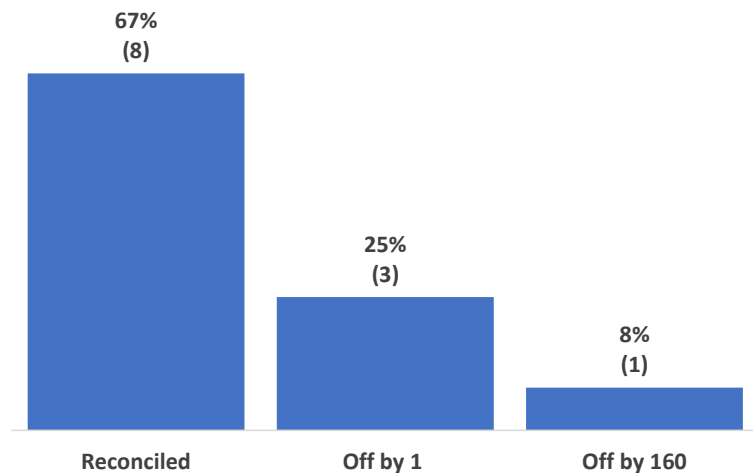
- Three of these worksheets did not account for hand-marked paper ballots. All three of these would have reconciled on Line 1 if they had.
- One did not add Line 1, which would have been off by five ballots if it was added.
- One contained transcription issues. On this final worksheet, Total 2 was not added in the upper portion, and Totals 2 and 3 were both left empty in Line 1. However, a total was given for Line 1, but it was still off by 22 ballots from Total 1 on the top of the worksheet. It is possible that the number of ballots supplied was incorrect, as indicated by the poll clerk on the worksheet itself.

As above explained, ensuring that the process for reviewing ballot reconciliation worksheets, prior to certification, is adjusted to ensure all fields are completed and reconciled may help improve these types of omissions.

Reconciliation of Line 2

For the worksheets regarding Line 2: 67% (8/12) reconciled and 33% (4/12) did not reconcile. Of the worksheets that did not reconcile, 3 were off by 1 ballot, and the remainder was off by 160 ballots. This information is illustrated in Figure 5 below.

Figure 5: Reconciliation Status of Line 2



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

Of the three worksheets that were off by one, one worksheet had corrections in the margins, but these corrections were not transcribed into Line 2. That would have reconciled Line 2. As explained above, ensuring that the process for reviewing ballot reconciliation worksheets is adjusted to correct imbalances may help improve reconciliation.

On another worksheet, the issues were a data entry error and an EPB error. Based on the election's provisional ballot data and turnout data—data logged by the EPB host server that shows the count of voters who were issued voting credit—the total voters checked in was overstated by two and the number of provisional ballots cast was overstated by one by the clerk. Using provisional ballot and turnout report data, Line 2 reconciled on this worksheet. 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 in 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. Using the turnout report data during its worksheet review process, prior to certification, along with returned election data, such as provisional ballot envelopes, can resolve such imbalances.

The final worksheet off by one is likely due to the paper poll list—a 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. This worksheet, with corrected turnout, Scanner/DS200, and provisional ballot data, had one more ballot voted than voters checked in. Poll clerk ballot reconciliation worksheet training that emphasizes when and how to properly use the paper poll list during poll clerk trainings may prevent this issue.

On the worksheet that was off by 160, Line 2 was not calculated correctly, and row G (Spoiled Ballots) was not transcribed into Line 2. If row K (Paper Poll List) is assumed to have been zero, the numbers would have reconciled if row G had been correctly transcribed, and Line 2 properly calculated. As above explained, ensuring that the process for reviewing ballot reconciliation worksheets is adjusted to correct, where necessary, may help improve reconciliation.

It is important to note that the ballot reconciliation worksheet audit for Calhoun County began 24 months ago. While the audit focuses on materials from the 2022 General Election, our recommendations remain relevant, as the county has not implemented any significant changes to its processes since that time.

Adequately completing and reconciling ballot reconciliation worksheets for each polling location will provide greater assurance that all valid ballots cast were included in the election results.

Recommendations

1. The Calhoun County Voter Registration and Elections Office should implement a worksheet review process that checks and corrects, where necessary and prior to certification, the worksheets:
 - For completion.
 - Against returned election materials, such as provisional ballot envelopes and hand-marked paper ballots.
 - Against the host server turnout report data for voters checked in.
2. The Calhoun County Voter Registration and Elections Office should enhance poll clerk ballot reconciliation worksheet training to emphasize when and how to properly use the paper poll list.

Appendix A: Objective, Scope, and Methodology

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

Issue for Further Review

During our examination of the ballot reconciliation worksheets, we identified a potential legal compliance issue that requires further review. Specifically, in the November 2022 General Election, several counties consolidated multiple precincts into a single polling location.

Pursuant to S.C. Code §7-7-10, while counties are authorized to establish multiple polling places within a precinct, the statute does not grant authority to consolidate multiple precincts into a single polling location. Additionally, under S.C. Code §7-13-1150, ballot reconciliation worksheets must be completed at the precinct level.

Due to time constraints, we were unable to conduct a comprehensive analysis of this issue. However, it is briefly addressed here and is the reason our analysis was conducted by polling location rather than by individual precinct.

Appendix B: Calhoun County Comments

No comments.