

# **SOUTH CAROLINA**

## ELECTION COMMISSION

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October 2025

### AN IN-DEPTH REVIEW OF CHESTER COUNTY'S BALLOT RECONCILIATION WORKSHEETS FROM THE NOVEMBER 2022 GENERAL ELECTION

The mission of the South Carolina State Election Commission (SEC) is to ensure every eligible citizen can register to vote and participate in fair and impartial elections, knowing that every vote counts and every vote matters.

Pursuant to S.C. Code §7-3-20(D)(3), the SEC is authorized to conduct audits of county boards of voter registration and elections to ensure those boards' compliance with applicable state or federal laws or SEC policies, procedures, or standardized processes regarding the conduct of elections or the voter registration process by all persons involved. These audits are conducted by the SEC's Audit Division.

Additionally, S.C. Code §7-3-25(A) authorizes the SEC to identify any compliance failures and establish and implement a corrective action to remedy such failures. Recommendations in this report will require implementation of a corrective action plan that is developed by the county and approved by the SEC's Audit Division.

SOUTH CAROLINA STATE ELECTION COMMISSION

1122 Lady Street  
Suite 500  
Columbia, SC 29201

scVOTES.gov

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## Summary of Results

For Chester County's ballot reconciliation worksheets from the November 2022 General Election, 84% were completed, 16% were partially completed, 79% were reconciled, and 21% were not reconciled. Partial completion on some worksheets 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 did not reconcile, this was due to not accounting for unused hand-marked paper ballots and electronic pollbook connectivity issues. Adequately completing and reconciling the ballot reconciliation worksheet will give greater assurance that all valid ballots cast have been included in the election results.

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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 his address or has moved from one South Carolina county to another within 30 days of the election.

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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)



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

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

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.

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## Sample and Results

We reviewed a random sample of ballot reconciliation worksheets from the November 2022 General Election for Chester County to determine if they were adequately completed and reconciled. For this election, nearly all the county's worksheets were completed by precinct. However, some of the worksheets were completed by polling location (see Appendix A). Per S.C. Code §7-13-1150, ballot reconciliation worksheets are to be completed by precinct. Since counties, at times, consolidate multiple precincts into a single polling location, we conducted our analysis by polling location.

For this election, the county had 21 polling locations. The random sample included 19 of the 21 polling locations, and the results were calculated at a 99% confidence level with a margin of error of  $\pm 10$  percentage points. Therefore, these results can be generalized about all of Chester County's 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		

**Completed**

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)

**Reconciled**

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: \_\_\_\_\_

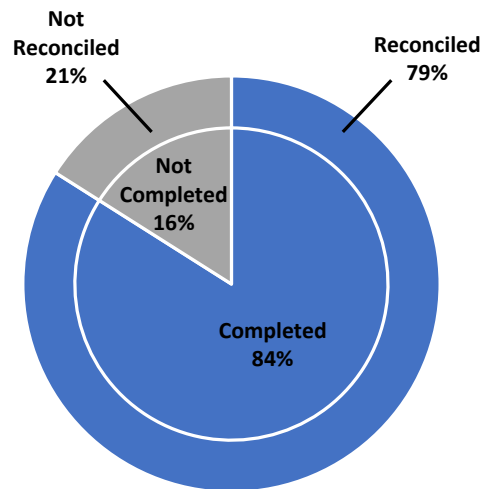
SEC FRM 1150-202208

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

Source: S.C. State Election Commission

For Chester County, 84% (16/19) of its ballot reconciliation worksheets were completed, and 16% (3/19) were partially completed. Additionally, 79% (15/19) were reconciled, and 21% (4/19) were not reconciled. The completion and reconciliation status of these worksheets is illustrated in Figure 3 below.

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



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

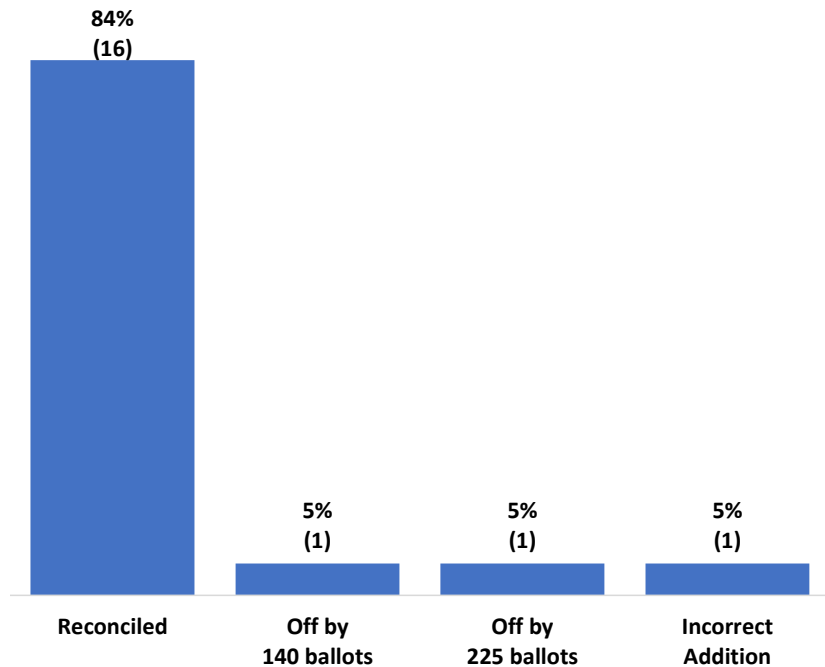
### Completion of Worksheets

For the 16% (3/19) of the worksheets that were partially completed, the most common rows left blank were row C (Additional Ballot Cards) and row D (Additional Hand-Marked Paper Ballots). If the user had filled in zeros in these rows, then 100% (19/19/) of the worksheets would have been completed. The State Election Commission's (SEC) instructions for worksheet did not require a user to fill all rows. However, as a third-party reviewer, it was difficult to discern if an empty field was an oversight or intentional. Requiring a value for all rows on the worksheet will likely improve clarity and reduce the number of partially completed forms. In December 2024, a recommendation was made for 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, 84% (16/19) of the worksheets in our sample were reconciled in Line 1, while 16% (3/19) were not reconciled. Figure 4 below depicts the reconciliation of Line 1.

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



Note: Off by 1% due to rounding.

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

For the worksheets off by 140 ballots and 225 ballots, the issue was related to the accounting of unused hand-marked paper ballots. According to the worksheets, hand-marked paper ballots (row B) were supplied, and none were used (row F). However, the poll clerks wrote zero for ballots not used (row I). This caused Line 1 to be off from Total 1 (Total Ballots Supplied) by the exact number of hand-marked ballots supplied (row B). Thus, if the hand-marked paper ballot had been appropriately accounted for, these worksheets would have reconciled Line 1.

According to a county official, leading up to the 2022 November General election, the county trained using materials from the SEC with hands-on exercises to practice completing the worksheet. Enhancing its poll clerk training to include emphasis on accounting for unused hand-marked paper ballots may prevent this issue.

Another worksheet reconciled as result of incorrect addition. The addition for Line 1 was incorrect ( $423 + 703 = 1125$ ). Had the values been added correctly, the line would *not* have reconciled. The imbalance is likely a result of not counting individual ballot cards. 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

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clerks count the ballot packages and not the individual ballot cards, the values in row A and row C could be incorrect and, therefore, cause Total 1 (Total Ballots Supplied) to be incorrect.

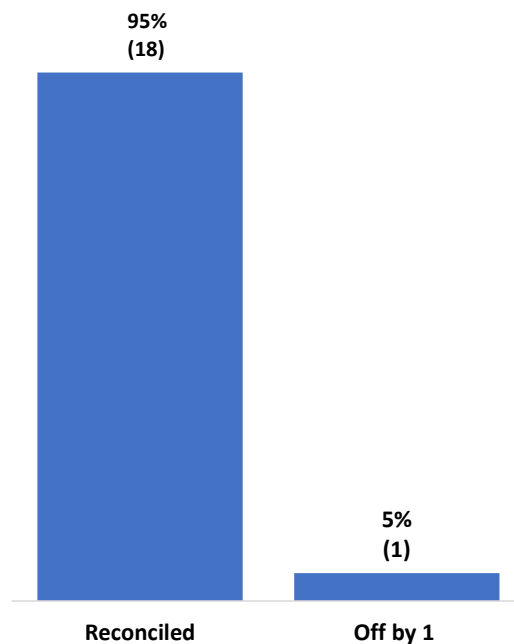
According to a county election official, ballots are counted by office staff before being provided to polling locations, and poll workers are trained to count them again on election day to verify the number of ballots has been accurately captured in the worksheets. Consistently counting individual ballot 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

Line 2 reconciled on 95% (18/19) of the worksheets and did not the remaining 5% (1/19). Figure 5 below depicts the reconciliation of Line 2.

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



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

As for the reconciliation of Line 2, there was one worksheet off by one between Line 2 and Total 2 (Total Ballots Used). According to the note on the worksheet by the poll clerk, the electronic pollbook (EPB) checked in one voter twice and printed a second ballot. Based on the November 2022 General Election 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 one on the 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 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

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connectivity issues was known at the time of this election. While the county has a worksheet review process, including the review of the turnout report data may correct this issue.

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## Recommendations

1. The Chester County Voter Registration and Elections Office should, during its poll clerk training, place emphasis on accounting for hand-marked paper ballots.
2. The Chester County Voter Registration and Elections Office should count individual ballot cards to ensure the total number of ballot cards supplied to each polling location is correct.
3. The Chester 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 Chester 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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### Issue for Further Review

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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.



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## Appendix B: Chester County Comments

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## BALLOT RECONCILIATION WORKSHEET AUDIT

The following items that were noted in the final draft have been reviewed and the following steps will be taken to ensure that the completion of the ballot reconciliation worksheets will be submitted in their entirety and completed correctly.

1. Completion of worksheets: training classes will make sure that emphasis is taken to ensure all rows on the reconciliation worksheet are filled in with either a zero or number/value.
2. After reviewing it was also noted that the poll workers in some instances did not account for hand marked paper ballots. Training classes will again stress the importance of all paper ballots and ballot cards be accounted for. This step can be done by the elections office ensuring that the correct number of ballots and ballot cards is noted on the reconciliation sheet. Ballot card packs will be noted with correct verified number and initialed as being verified. The poll worker will be responsible, also for verifying the exact count of the remainder of cards left and verifying with their initials at the end of the night.
3. Another step in ensuring that the reconciliation sheets are completed will be for one of our board members to have the task on election night of being responsible for ensuring that the worksheet is completed correctly before poll worker/clerk leaves that night.  
If the worksheet is finished correctly the board member will initial. If there are errors, they will be addressed and steps will be taken to correct the error and initialed where error was corrected.

4. Another issue that was noted was in some instances the polling location was used instead of the precinct name. Emphasis during training will make sure that poll workers/clerks know that the precinct is to be used instead of polling location as noted on the worksheet.