

SOUTH CAROLINA

ELECTION COMMISSION

October 2025

AN IN-DEPTH REVIEW OF KERSHAW 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 the November 2022 General Election, 63% of Kershaw County's ballot reconciliation worksheets were completed, and 33% were reconciled. On the worksheets that were partially completed, this was due to the lack of a requirement from the State Election Commission (SEC) to fill every field, even if zero. For the 67% of the county's worksheets that were not reconciled, this was due to a number of different factors, including legibility and technical issues. Adequately completing and reconciling these worksheets for each polling location may give greater assurance that all valid ballots were included in the election results.

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.

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.

Sample and Results

We reviewed a random sample of ballot reconciliation worksheets from the November 2022 General Election for Kershaw County to determine whether 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 this election, the county had 31 polling locations. The random sample included 27 of the 31 polling locations, and the results were calculated at a 99% confidence level with a margin of error of ± 10 percentage points. Therefore, these results can be generalized about all Kershaw 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: _____

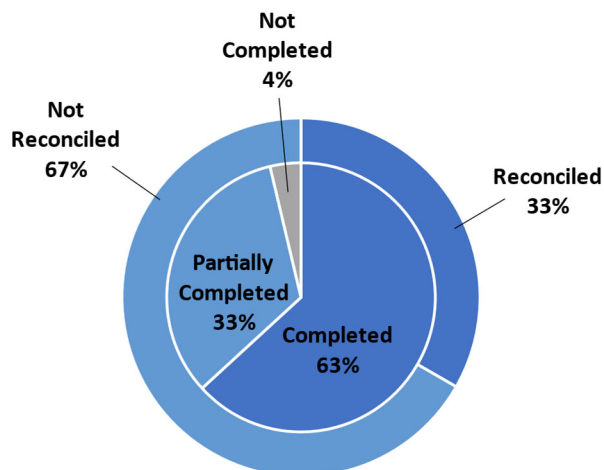
SEC FORM 1150-202208

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

Source: S.C. State Election Commission

For Kershaw County, most worksheets were completed to an extent, with 63% (17/27) completed, 33% (9/27) partially completed, and 4% (1/27) not completed. Overall, the worksheets did not reconcile, with 33% (9/27) reconciled, and 67% (18/27) not reconciled. Figure 3 below provides a breakdown of completed and reconciled worksheets for the county.

Figure 3: Overall Completion and Reconciliation Status of the Worksheets



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

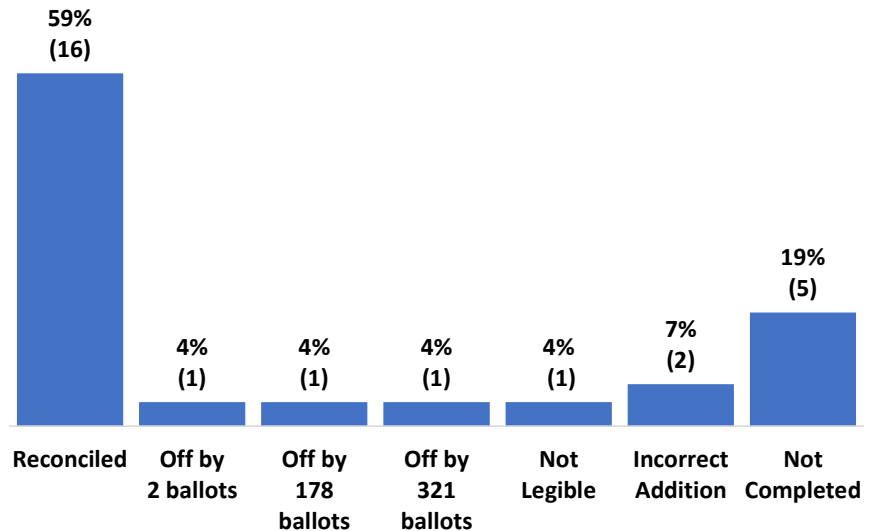
Completion of Worksheets

For the worksheets considered partially completed, one or more fields were left blank, but other fields on the same sheet contained zeros. If the user had filled in zeros in these rows, then 96% (26/27) of the worksheets would have been completed. 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. 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

As for reconciliation, 59% (16/27) reconciled on Line 1, and 22% (6/27) did not. Another 15% (4/27) were not reconciled due to incompleteness. The remaining 4% (1/27) were not legible. Figure 4 below provides a breakdown of the reconciliation status for Line 1.

Figure 4: Reconciliation Status of Line 1



Note: Off by 1% due to rounding.

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

For the worksheet off by 2 ballots, this may be due to the ballot packaging process, which weighs rather than counts the ballots, and could, therefore, be off by $\pm 2\%$; a package of 250 could be over or under by as many as 5 ballot cards. If county staff and poll clerks count the ballot packages and not the individual ballot cards, the values in rows A–D could be incorrect and therefore cause Total 1 (Total Ballots Supplied) to be incorrect. On the worksheet, the clerk noted that when the supplied ballot cards were counted, there were two extra ballot cards. Had they been included in the initial count for row A (Ballot Cards Supplied), the worksheet would have reconciled.

According to a county election official, at the time of the November 2022 General Election, the county used the numbers written on the ballot packs to complete rows A (Ballot Cards Supplied) and B (Hand-Marked Paper Ballots Supplied) on the worksheet in the office, and poll clerks were trained to count the ballot packs and ensure the totals listed in rows A and B were correct. Having county office staff count individual ballot cards and training poll clerks to count individual ballot cards instead of ballot packs will likely resolve this issue.

Two worksheets featured legibility issues that made it so that Line 1 could not be reconciled. For the worksheet off by 178 ballots, the issue is unclear as the values for rows A–D were not legible. The values in these rows are not written clearly enough that the number entered in Total 1 (Total Ballots Supplied) could be corroborated. Another worksheet did not reconcile because it was not legible on Line 1, and rows A (Ballot Cards Supplied), B (Hand-Marked Paper Ballots Supplied), D (Additional Hand-Marked Paper Ballots Supplied), J (Electronic Poll Book), and K (Paper Poll List).

According to a county election official, no hands-on training for the ballot reconciliation worksheets was provided beyond what the SEC offered prior to the November 2022 General Election. Due to turnover in the director role, it is not known whether the county had a ballot reconciliation worksheet review process after the election. However, since 2024, a review process has been implemented, and dedicated county staff review the worksheets after an election. County staff check that the worksheets are completed, and if any issues such as legibility are noted, they work with the poll clerks to correct them. Implementing a comprehensive training that incorporates a hands-on training exercise on how to legibly reconcile these worksheets, and continuing the review process will likely resolve these issues.

For the worksheet off by 321 ballots, the issue appeared to be due to hand-marked paper ballots (row B) and unused ballot cards (row H) not being properly accounted for. Although 121 hand-marked paper ballots were written as provided in row B, a value of zero is written for both used and unused hand-marked paper ballots (rows F and I). Furthermore, a counting error seems to have occurred for the number of unused ballot cards. Had these issues been corrected, the worksheet would have reconciled. As mentioned above, continuing its review process and implementing a hands-on exercise on how to account for used and unused hand-marked paper ballots will likely resolve these issues.

For five of the worksheets, they did not reconcile because one or all fields on the line and/or worksheet were not completed. On all these worksheets, row A (Ballot Cards Supplied) and row B (Hand-Marked Paper Ballots Supplied) were not completed, which contributed to not being able to determine the reconciliation status. Without reliable totals for these ballots, it is not possible to determine the issue on these worksheets.

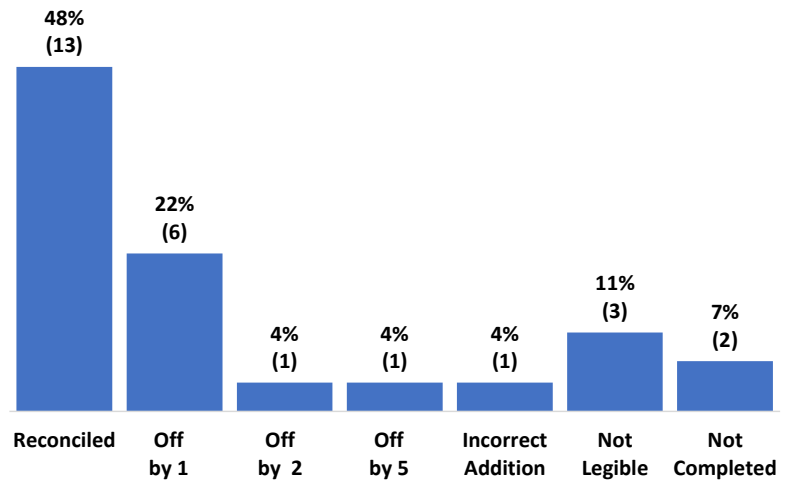
It should be noted that counties, by law, must provide a fixed percentage of hand-marked paper ballots to each voting place. Specifically, S.C. Code §7-13-430(A) requires emergency ballots for up to 10% of registered, qualified voters, and S.C. Code §7-13-430(C) requires failsafe ballots for up to 5% of registered, qualified voters. Both emergency and failsafe ballots are hand-marked paper ballots. According to a county election official, it is unknown why rows A and B on these worksheets were not completed, due to turnover in the director role. This process of completing rows A and B in the office before sending them out to the precinct or polling location will likely improve the reconciliation of these worksheets.

For two worksheets that did not reconcile on Line 1 this was due to addition errors. For one of these worksheets, a transcription error of the value from Total 2 to Line 1 was present, which caused the addition error; had the correct value been used, the line would have reconciled. For another one of the worksheets, using scanner data, we found that the clerk overstated the number of ballot cards scanned by five; had the correct values been used, the line would have reconciled. As mentioned above, implementing a hands-on training focusing on addition, transcription, and data entry will likely help improve reconciliation.

Reconciliation of Line 2

On Line 2, 48% (13/27) of the worksheets reconciled, and 33% (9/27) did not. Furthermore, 11% (3/27) were not legible, and 7% (2/27) were not completed. Figure 5 below provides a breakdown of the reconciliation status for Line 2.

Figure 5: Reconciliation Status of Line 2



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

For two of the worksheets off by one ballot and the one worksheet off by five ballots, this was due to addition, data entry, and paper poll list issues. Specifically:

- On one worksheet, the addition was not done correctly in rows E–G (Ballots Used) or on Line 2. Had the values been added correctly, the line would have reconciled.
- Another worksheet noted that the value for row J (Electronic Pollbook) (EPB) was written from memory and may be off by 1. Using turnout data—data logged by the EPB host server that shows the count of voters who were issued voting credit—this was confirmed.
- On the worksheet off by five, the number of voters checked in on the EPB was understated by three. Using turnout data, the worksheet would still be off, with two more ballots being voted than voters checked in. This was most likely due to a lack of all paper poll list signatures being acquired.

As indicated above, incorporating a comprehensive hands-on training that emphasizes the importance of adding the numbers correctly may help improve reconciliation. Additionally, when reviewing the worksheets, using

EPB data and paper poll lists to check the total voters checked in may help ensure worksheets are properly reconciled.

For three of the worksheets off by one ballot, the worksheet off by two ballots, and the worksheet with addition errors, while not certain, it is likely that voters were checked in but did not cast their ballots. After examining turnout data, we found that each worksheet had between one and four more voters checked in than ballots voted. 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:

- 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 or stop a voter from taking 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.

Modifying the worksheet review process to one that, prior to certification, checks turnout data may help to resolve these imbalances.

For the remaining worksheet that was off by one, this appears to have been due to an EPB connectivity issue. Using turnout data, the total voters checked in was overstated by one on the worksheet. Using the correct values, Line 2 would have reconciled. 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 that the impact of these connectivity issues was known at the time of this election. Again, incorporating a worksheet review process, prior to certification, that checks returned election materials such as the paper poll list and turnout report data may help resolve these imbalances.

Another three worksheets were considered not legible. On two of these worksheets, the values for Line 2 were not written clearly enough that the numbers could be corroborated, while on the other worksheet the values for Total 2 are not legible, preventing corroboration. Using scanner and turnout data, we found that two of the worksheets would have reconciled if the correct values were used. For the remaining worksheet, using the same data,

we found that had the correct values been used, the worksheet would still have one more ballot voted than checked in, which is most likely due to a lack of all paper poll list signatures being acquired. As indicated above, since the 2022 General Election, a review process has been implemented, and county staff review the worksheets for completion and discrepancies after an election. Continuing this review process and implementing a comprehensive training that incorporates a hands-on exercise on how to legibly complete and reconcile these worksheets will likely resolve these issues.

The remaining two worksheets did not reconcile because they were not completed. For one of these worksheets, the entire worksheet was not completed. For the other worksheet, rows A (Ballot Cards Supplied), B (Hand-Marked Paper Ballots Supplied), and G (Spoiled Ballots Used) were not completed. Due to these elements not being completed, neither worksheet contained sufficient information to determine reconciliation. As mentioned, Kershaw County has implemented a review process, where county staff review the worksheets for completion after an election. Continuing this process will likely help improve reconciliation.

Recommendations

1. The Kershaw County Voter Registration and Elections Office should count individual ballot cards before supplying them to the precincts or polling locations.
2. The Kershaw County Voter Registration and Elections Office should train poll clerks to count individual ballot cards to verify the total ballots supplied.
3. The Kershaw County Voter Registration and Elections Office should ensure its worksheet review process accounts for used and unused hand-marked paper ballots and reviews for legibility.
4. The Kershaw County Voter Registration and Elections Office should incorporate a hands-on ballot reconciliation worksheet exercise during poll clerk training that addresses:
 - Legibly reconciling the worksheets.
 - Accounting for used and unused ballots.
 - Adding the numbers correctly.
 - Transcription.
 - Checking scanner data for ballots scanned.
 - Checking the electronic pollbook for total number of voters checked in.
5. The Kershaw County Voter Registration and Elections Office should ensure it supplies each of its precincts with the required number of hand-marked paper ballots at the opening of the election and write down the amount supplied on each precinct's ballot reconciliation worksheet.

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6. The Kershaw County Voter Registration and Elections Office should check the worksheets against returned election materials, such as paper poll lists and 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 Kershaw 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: Kershaw County Comments

I have reviewed the audit of the November 2022 Election Reconciliation Sheets. As I was neither the Director nor working in the office during that election cycle, I cannot provide first-hand insight regarding the training and Election Day procedures that were in place at that time. However, knowing the former Director's commitment to ensuring compliance with election law, I am confident that training on reconciliation sheets was provided.

I have also carefully considered the audit team's recommendations, many of which have already been implemented under my leadership in Kershaw County elections. Currently, we provide hands-on training with reconciliation sheets, where clerks work through three different scenarios and complete the sheets accordingly. We then review the completed sheets together, addressing any questions to ensure clarity and accuracy.

In addition, before ballots are issued to clerks, we conduct a ballot count which is then verified by the clerks to confirm matching numbers. At the close of polls, each clerk's reconciliation sheet is reviewed by a designated staff member. If errors are found or the sheet is incomplete, the clerk is assisted by a staff member at a separate table to ensure the reconciliation sheet is corrected and properly completed before it is signed off.