SOUTH CAROLINA
ELECTION COMMISSION

July 2025

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

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

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

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

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Summary of Results

For the 2022 General Election, Horry County's ballot reconciliation worksheets were generally incomplete and unreconciled. Specifically:

- 6% of the worksheets were not available for review.
- 56% of the worksheets were completed, and 38% were partially completed.
- 14% of the worksheets were reconciled, and 80% were not.

Of the worksheets that were partially completed, this was partly due to the lack of a requirement from the State Election Commission (SEC) to fill every field, even if zero. The remaining incomplete worksheets were missing numbers greater than zero. For the worksheets that did not reconcile, this is primarily due to not counting and verifying blank ballot cards; not accounting for unused ballot cards; data entry errors; and undercounting, overcounting, or double counting voters checked in.

Counting blank ballot cards and ensuring the county's worksheet review process includes a review of the entire worksheet for completion as well as validation of the worksheet's entries with returned election data and data reports can correct noted imbalances. Adequately completing and reconciling the ballot reconciliation worksheet will give greater assurance that all valid ballots cast have been 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		Ballot Cards
B	Ballots Supplied	Hand-Marked Paper Ballots
C		Additional Ballot Cards
D		Additional Hand-Marked Paper Ballots
E		Ballots Scanned
F	Ballots Used	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 (Ballots Used) + Total 3 (Ballots Not Used) = Total 1 (Ballots Supplied)

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

Line 2: $\dfrac{\text{Total 4}}{\text{(Voters Checked In)}} + \dfrac{\text{G}}{\text{(Spoiled Ballots)}} = \dfrac{\text{Total 2}}{\text{(Ballots Used)}}$

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 Horry County to determine if they were adequately completed and reconciled. For this election, the county completed its worksheets primarily by precinct but also a few by polling location. Per S.C. Code §7-13-1150, the worksheets are to be completed by precinct (see Appendix A). Since counties, at times, consolidate multiple precincts into a single polling location, we conducted our analysis by polling location. The county's sample included 71 of 122 polling locations, and the results were calculated at a 99% confidence level ±10 percentage points. Therefore, these results can be generalized about all Horry 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.

Source: S.C. State Election Commission

For the county, 6% (4/71) of the sampled ballot reconciliation worksheets were not available for review but remained within the sample. Regarding completion, 56% (40/71) of the worksheets were completed, and 14% (10/71) 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
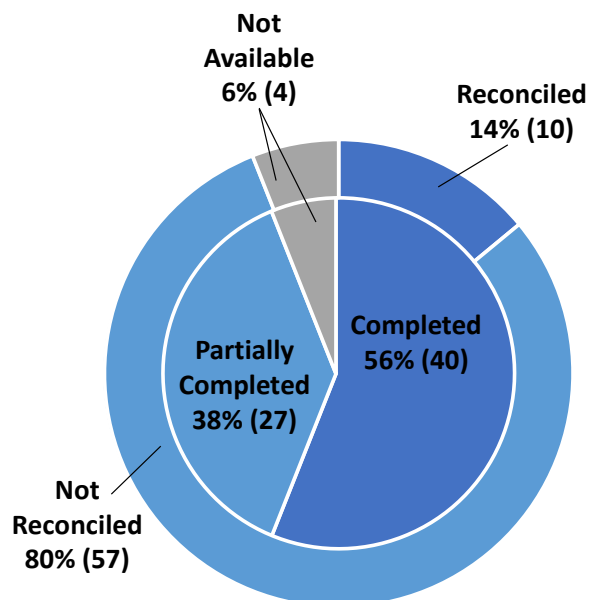
Not Available 6% (4)

Reconciled 14% (10)

Completed 56% (40)

Partially Completed 38% (27)

Not Reconciled 80% (57)

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

Retention of the Worksheets

Worksheets for four sampled polling locations were not provided. S.C. Regulation 12-517.5 requires county election offices to maintain election-related documents for two years after an election. The request for this information was in August 2023, approximately a year after the 2022 General Election. During a follow-up request in September 2023 for the missing worksheets, a county election official stated that they did not have these worksheets. It is unclear if the county did not collect these worksheets from poll clerks or if it did not retain them. Implementing a tool that ensures all ballot reconciliation worksheets are collected from poll clerks and retained by the county staff for two years can ensure the county meets retention requirements.

Completion of the Worksheets

For the 27 worksheets that were partially completed, 63% (17/27) had 1 or more rows left blank, but other rows on the same worksheet contained zeros. If zeros had been filled in on these worksheets, then 80% (57/71) of all worksheets would have been completed. The SEC's instructions for the worksheet did 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 fields.

Of the remaining partially completed worksheets:

- 10% (7/71) were missing zeros and values greater than zero.
- 4% (3/71) were missing values greater than zero.
- 6% (4/71) were not available.

According to a county election official, in 2022 ballot reconciliation worksheets were checked for completion. Yet, with approximately 15% of the worksheets for this election in various degrees of incompletion, there appears to be a weakness in the review process. Updating the review process to ensure each field on the worksheet is completed can improve the incompletion rate of these worksheets.

Reconciliation of Line 1

As for reconciliation, 25% (18/71) of the worksheets reconciled on Line 1, 51% (36/71) did not, 15% (11/71) were not completed, 3% (2/71) were not legible, and 6% (4/71) were not available, as mentioned above. Figure 4 provides and illustration of the reconciliation status of Line 1.

Figure 4: Reconciliation Status of Line 1
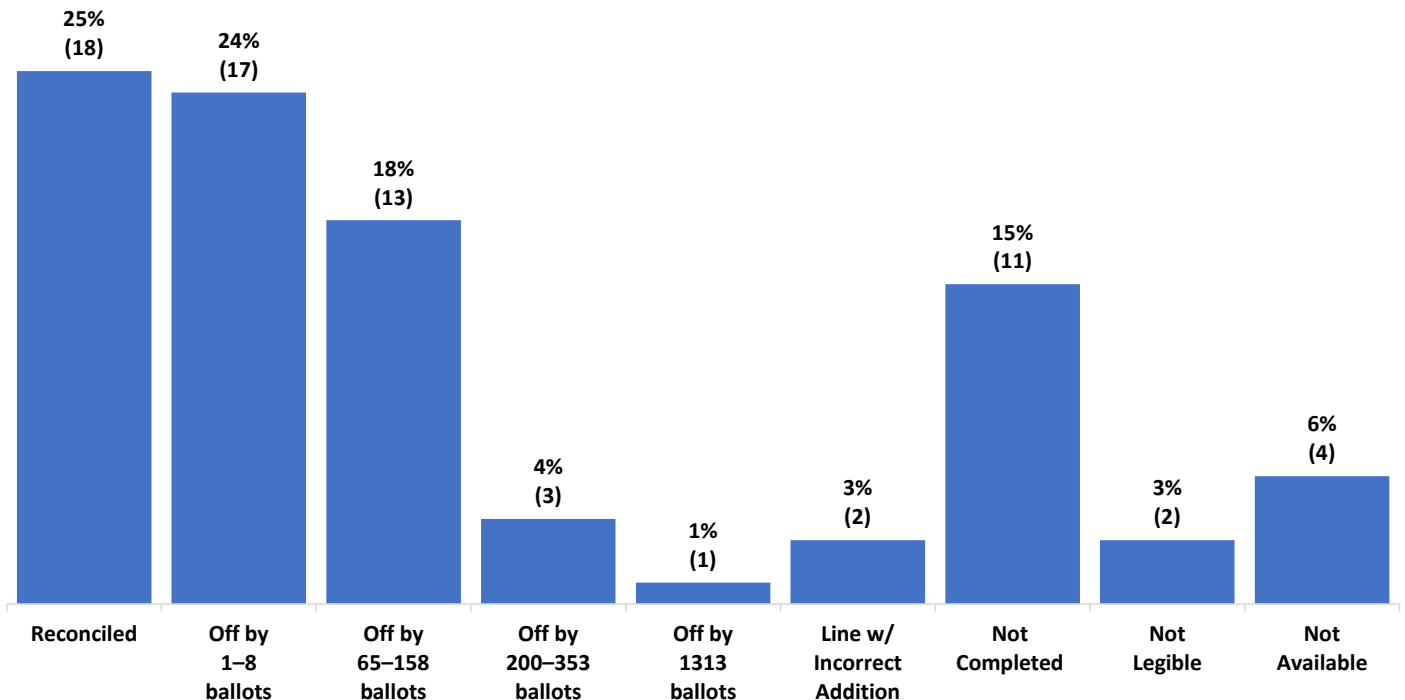
Note: Total percentage off by 1% due to rounding.

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

For the 17 worksheets that were off by 8 or fewer ballots, this was likely due to 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 ±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. Per a county election official, staff count individual ballot cards prior to sending them out to polling locations, and the county office trains its poll clerks to count ballots cards to ensure the amount supplied is accurate. However, with 31% of the issues on Line 1 attributed to inaccurate ballot cards supplied, there is a gap in this process. It is also important to note the county has a DS950, which is a high-speed scanner that can count 280 14-inch ballots per minute. This scanner can be used to count blank ballot cards to ensure the stated package amount is correct. Having individuals from the county office count the individual ballot cards supplied and then having the poll clerk verify the amount noted by the county office will likely ensure the number of ballots supplied is accurate.

For the 13 worksheets off by 65–158 ballots, the issue is primarily due to not accounting for unused ballots. For example, on one of the worksheets, there were 85 hand-marked paper ballots supplied, none were used, but zero was also written for hand-marked paper ballots not used. If the poll clerk had written 85 for the number of unused hand-marked paper ballots, the line would have reconciled. This practice of not accounting for unused ballots was present on the other 12 worksheets. According to a county election official, accounting for unused ballots seems to be the most difficult part of the worksheet for the county's clerks to complete correctly. An election official also stated that prior to the 2022 General Election, poll clerk training included the SEC PowerPoint presentation and additional training specific to the ballot reconciliation worksheets. However, the details on that training are unknown, due to employee turnover in the county office. Since the 2022 General Election, the additional training on these worksheets includes a hands-on worksheet exercise for poll clerks. Since 24% of worksheets that did not reconcile displayed this issue, ballot reconciliation worksheet training that focuses on accounting for unused ballots can correct this issue.

Four of the abovementioned 13 worksheets contained an issue other than not accounting for unused ballots. With three of the four, the additional issue was due to not counting ballot cards supplied, as described above. For the fourth worksheet, there was a note at the bottom that may have explained why the line did not reconcile. However, the note was not entirely legible and, therefore, it was not possible to conclude if the note justified the reconciliation mismatch (i.e., the total for Line 1 to equal Total 1 above). According to a county election official, for the 2022 General Election, a now former employee verified the worksheets; ones that contained issues were pulled on election night, and clerks were called the next morning regarding noted issues. On this particular worksheet, however, there did not appear to be any subsequent office staff notes or corrective edits. Ensuring

staff make corrective edits on the worksheet, after clarifying with poll clerks, will resolve these issues.

For one of the worksheets off by 200–353 ballots, the issue appears to be a result of not accounting for unused ballot cards. Based on what was written in the Ballots Not Used section of the worksheet, it appears the clerk undercounted approximately 200 unused ballots cards. As stated above, poll clerk training that focuses in on accounting for used and unused ballots will likely resolve this issue.

For the other 2 worksheets off by 200–353 ballots, the issue was primarily due to not counting ballot cards. With the worksheet off by 254 ballots, there was a note on the worksheet that stated they were likely provided 250 ballots less than stated in ballots supplied (row A). Since ballot cards can be packaged in a quantity of 250 and because the packing process weighs rather than counts ballots cards, it is likely the ballot cards were not counted by the clerks at this location; a missing 250 ballot card package and 4 ballot cards. For the other worksheet, which was off by 353 ballots, the issue was similar in that the packages and individual cards were not counted. As stated above, counting individual ballots cards by the county staff and again by the poll clerks can resolve any uncertainty about the total ballots supplied.

With the worksheet that was off by 1,313 ballots, there were two issues: not accounting for unused ballots—ballot cards and hand-marked paper ballots—and a transcription issue. In row H (Ballot Cards Not Used) and row I (Hand-Marked Paper Ballots Not Used), the poll clerk wrote down zero even though some ballots were left over based on how many were supplied and used. If the poll clerk had written down the actual unused ballot cards (row H) and hand-marked paper ballots (row I), then Total 3 at the top of worksheet would have been correct. Additionally, the clerk incorrectly transcribed the number written in Total 2 at the top of the worksheet to the Total 2 at the bottom of the worksheet; it was off by a value of one. If the correct number had been transcribed from the top to the bottom of the worksheet for Total 2 and the unused ballots were correctly accounted for, the line would have reconciled. As previously stated, poll clerk training that focuses in on accounting for used and unused ballots will likely resolve this issue.

There were two worksheets in which the stated result for Line 1 at the bottom of the worksheet equaled Total 1 at the top of the worksheet. Yet, the actual sum of the line did not equal the stated result for the line. For one worksheet, the poll clerk did not properly account for unused ballots at the top of the worksheet. This was the primary cause for the true result of Line 2 to not reconcile with Total 1. For the other worksheet, the clerk did not account for unused hand-marked paper ballots and likely did not count the amount of ballot cards supplied. As already stated, training to ensure ballots not used are accounted for and ensuring the total supplied ballots is accurate can rectify these repeated issues.

Furthermore, there were two worksheets in which the numbers written in various rows at the top and bottom of the worksheet were not legible. For one, the illegible total for ballots scanned (row E) was identified from DS200/scanner data provided by the county. Based on this amount, it was clear the clerk did not properly account for unused ballots. For the second illegible worksheet, precinct scanner data and provisional ballot data showed the clerk also did not properly account for unused ballots. The training mentioned above can resolve these issues.

On a final note, for 1 of the 18 worksheets that reconciled according to our definition, the result of Line 1 equaled the number in Total 1 at the top of the worksheet. However, the addition for Total 1 (A+B+C+D) at the top of the worksheet was incorrect, thus resulting in a false positive for reconciliation. It appears the clerk did not count the ballot cards supplied, resulting in the amount for Total 3 (Total Ballots Not Used) to be incorrect at the top and bottom of the worksheet. Again, ensuring an accurate count of ballots supplied will resolve this consistent issue.

Reconciliation of Line 2

As for Line 2, 39% (28/71) of the worksheets reconciled; 17% (12/71) contained data entry errors that when corrected with accurate data reconciled; 3% (2/71) had data entry errors but also unscanned emergency ballots; 3% (2/71) likely had voters who left without cast their ballots; 20% (14/71) contained data entry errors in which voters were overcounted, undercounted, or double counted; 13% (9/71)were not completed; and 6% (4/71) were not available. Figure 5 provides and illustration of these data points.

Figure 5: Reconciliation Status of Line 2
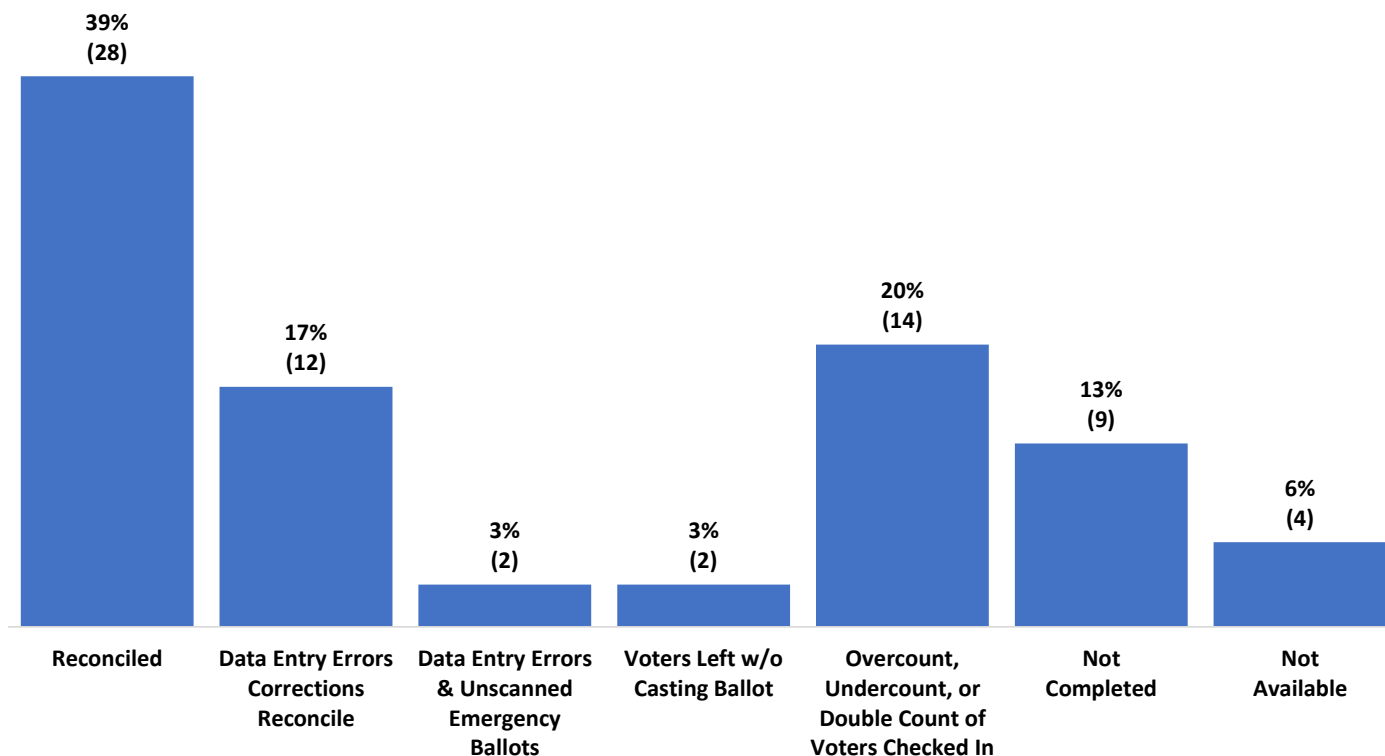
Note: Total percentage off by 1% due to rounding.

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

Twelve worksheets likely contained data entry or addition issues; with the correct values, these worksheets would have reconciled. Using DS200/scanner data, provisional ballot report data, and turnout report data—data logged by the host server that shows the count of voters who were issued voting credit—we adjusted these worksheets to show the correct values, which resulted in Line 2 reconciling. For example, on one worksheet, the clerk understated the number of provisional ballots used by one ballot and overstated electronic pollbook (EPB) voters checked in by two. By using data from the provisional ballot report and turnout report, the line 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. On the other worksheets, totals were written down illegibly or incorrectly or they were added incorrectly for either ballots scanned, provisional ballots used, and/or voters checked. Again, enhancing its worksheet review process to include a review of an additional report—the host server turnout report—and returned election materials—provisional

ballot envelopes—and then correcting the worksheets as necessary can resolve these data entry errors.

Two other worksheets contained data entry errors but also indicated that unscanned emergency ballots were being returned, which can happen if the scanner is not operating. Again, using DS200/scanner data, provisional ballot report data, and turnout report data, there were 13 more voters checked in than ballots voted at this polling location. However, since the clerk noted emergency ballots were being returned, it is possible the clerk returned 13 emergency ballots, which would have caused Line 2 to reconcile. The clerk of the second worksheet also checked that he was returning two emergency ballots, which would have resulted in reconciliation. Note that this was the proper procedure to follow, as there is no reconciliation remedy at the polling location for equipment emergencies.

Two additional worksheets either noted or likely had a voter who left without casting his ballot; one of these also had a data entry error. This caused the worksheets to include one more voter checked in than ballots used. 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; this would 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.

Noting on the worksheet that a voter left with his ballot was the proper procedure, as there are no other means to account for such a voter on the worksheet.

There were an additional 14 worksheets that all contained at least 1 data entry issue as well as provisional ballot and/or paper poll list issue. After correcting the data entry issues with DS200/scanner data, provisional ballot report data, and turnout report data, the other issues were as follows:

- Nine worksheets appeared to undercount voters checked in via 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—or these voters did not sign the paper poll list.

- Four appeared to overcount the voters checked in on the paper poll list. For these, the total number of signatures on the paper poll list (row K) was the same number recorded for provisional ballots voted (row F). After updating the number of provisional ballots voted with the county-reported data, these no longer matched the number of those checked in on the paper poll list, resulting in more voters checked in on the paper poll list.

- One appeared to double count the voters who voted a provisional ballot by checking them in on the EPB and having them sign the paper poll list.

As stated earlier, enhancing its worksheet review process to verify the stated number of returned provisional ballot envelopes and names signed to the paper poll lists can resolve these data entry errors.

Recommendations

1. The Horry County Voter Registration and Elections Office should collect and retain all ballot reconciliation worksheets for two years after an election, as required by state regulation.

2. The Horry County Voter Registration and Elections Office should ensure that, through its worksheet review process, all ballot reconciliation worksheets are completed.

3. The Horry County Voter Registration and Elections Office should count individual ballot cards before supplying them to each location.

4. The Horry County Voter Registration and Elections Office should ensure its poll clerks count individual ballot cards supplied to verify the number stated on the ballot reconciliation worksheet is accurate.

5. The Horry County Voter Registration and Elections Office should, during its poll clerk training, ensure clerks understand how to account for used and unused ballot cards and hand-marked paper ballots.

6. The Horry County Voter Registration and Elections Office should, during its worksheet review process, ensure totals stated on the worksheet are verified against the host server turnout report and returned election documents—provisional ballot envelopes and paper poll lists—to verify reported values are accurate.

Appendix A: Objective, Scope, and Methodology

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

No comments.