

1980 WL 121124 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

March 25, 1980

\*1 Mr. Robert Wilson Davis

Attorney at Law  
East Hilton Street  
Kershaw, South Carolina 29067

Dear Mr. Davis:

As attorney for the Lancaster County Board of Education (County Board), you have requested an opinion of this Office as to whether a person hired to handle the school district's finances would be responsible to the County Board or to the County Superintendent. You have informed me that this person will serve primarily as an accountant.

Lancaster County has just one school district, and it has a board of trustees with limited powers, but the central authority for the school system is the County Board of Education. Act No. 813, Acts and Joint Resolutions of South Carolina, 1952. This scheme appears to give the County Board all the powers and duties normally given to school trustees. [§ 59-19-100 of the Code of Laws of South Carolina \(1976\)](#).

The County, of course, also has a superintendent of education. Act No. 813, § 59-13-10 et seq. Some of his duties include approving and countersigning all school warrants, keeping a record of all claims approved by him and all school district bonds, and purchasing all supplies and services required by the district. See §§ 59-13-70-59-13-90 and [§§ 59-69-220-59-69-240 of the Code](#) and Act 813 § 12.

Although the superintendent does have these significant responsibilities, the scope of the financial authority of the County Board is much greater. It prepares the budget, issues short-term notes, causes audits to be made, acts on claims against the school fund, and orders the disbursement of taxes. See Act 813, §§ 3, 5 and 6, and §§ 59-69-210-59-69-270. It also should have the duty of complying with the accounting and reporting requirements on the school districts by the State Board of Education. Rules 43-170-43-176, Vol. 24 of the Code, as amended; See [§ 59-19-100, supra](#).

The above mentioned powers together with the County Board's designation as the central authority for the Lancaster County School System indicate that the Board should be responsible for most of the district's fiscal affairs. Thus, any employee hired by the County Board to assist it in these duties should be responsible to the Board; however, because the scope of the duties of the County Board, District Board and Superintendent is not clearly delineated by the various applicable statutes, this question cannot be resolved with certainty absent a determination under the Uniform Declaratory Judgments Act. § 59-53-10, et seq. of the Code.

Finally, I am enclosing an opinion of this Office dated April 5, 1978, and written by Senior Assistant Attorney General Karen LeCraft Henderson which discusses the scope of the county treasurer's authority. At this time, I am expressing no opinion of this Office as to whether the duty of the proposed employee might conflict with the duties of the Lancaster County Treasurer.

If you have any further questions, please do not hesitate to contact me.

Yours very truly,

\*2 J. Emory Smith, Jr.

State Attorney

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