

1979 WL 42826 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

February 26, 1979

*1 Edgar A. Vaughn, Jr., CPA
State Auditor
Office of the State Auditor
P. O. Box 11333
Columbia, SC 29211

Dear Mr. Vaughn:

Mr. Sloan has referred your recent letter to me for reply. You have stated that your office has been requested by the City of North Myrtle Beach to assist in auditing the Fireman's Fund of the City. You have inquired if the State Auditor has the authority to provide audit assistance.

South Carolina Code of Laws, 1976, Section 11-7-10, et seq., establishes the office of State Auditor. Section 11-7-20 states that [t]he State Auditor shall examine at least once each year the books, accounts, receipts, disbursements, vouchers and records of all State officers charged with the receipt and expenditure of public funds and of all State educational, charitable and penal institutions for the support of which the State contributes by an appropriation or provision of law. (Emphasis added).

This statute expressly requires the State Auditor to examine State officers; there is no authorization for the State Auditor to examine any records other than those of the State. In the absence of express statutory authorization, the State Auditor could not assist in the auditing of a city account.

Very truly yours,

Treva G. Ashworth
Senior Assistant Attorney General

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