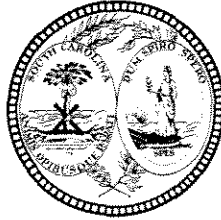


OS-6047.
February



The State of South Carolina
OFFICE OF THE ATTORNEY GENERAL

CHARLES MOLONY CONDON
ATTORNEY GENERAL

September 24, 1996

The Honorable Gene Taylor
Sheriff, Anderson County
Post Office Box 5497
Anderson, South Carolina 29623

Re: Informal Opinion

Dear Sheriff Taylor:

You have asked whether Anderson County can hire an internal auditor "which is under the direct day-to-day supervision of the council members". Anderson has adopted the council-administrator form of government. I am enclosing a copy of an opinion issued by this Office, dated March 5, 1987, which addresses this issue. Citing two previous opinions, dated April 9, 1986 (Op. No. 86-48, relating to zoning administrator) and January 8, 1987 (Op. No. 87-2, relating to county attorney), it was concluded that the reasoning in those two opinions was controlling and thus the "appointment of internal auditor would be within the purview of the county administrator rather than county council." These three opinions (enclosed herein) have not been superseded and remain the opinions of this Office, dictating that if the internal auditor is subject to the personnel rules of the County, that individual would be under the direction and control of the county administrator.

Of course, Section 4-9-150 empowers county council to provide for an independent annual audit of all financial records and transactions of the county and any agency funded in whole by county funds and may provide for more frequent audits as it considers necessary." In addition, that Section states that "[s]pecial audits may be provided for an agency receiving county funds as the county governing body considers necessary." Your letter does not suggest, however, that this "special audit" situation is present, and if not then the March 5, 1987 Opinion would control with respect to an "internal auditor" who is a county employee, subject to county personnel policies.

Sheriff Taylor

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This letter is an informal opinion only. It has been written by a designated Assistant Deputy Attorney General and represents the position of the undersigned attorney as to the specific questions asked. It has not, however, been personally scrutinized by the Attorney General nor officially published in the manner of a formal opinion.

With kind regards, I am

Very truly yours,



Robert D. Cook
Assistant Deputy Attorney General

RDC/ph

Enclosures