

## The State of South Carolina



## Office of the Attorney General

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September 20, 1985

The Honorable Cebron Daniel Chamblee  
Member, House of Representatives  
Route 7, Box 80  
Anderson, South Carolina 29624

Dear Representative Chamblee:

You have asked whether the Homeland Park Water and Sewerage District is required to undergo an audit annually. For the reasons following, we advise that an annual audit is required.

In Section 7 of Act No. 1101, 1950 Acts and Joint Resolutions, it is stated:

The books of the Commission [governing the Homeland Park Water and Sewerage District] shall be audited annually by the same person, firm or corporation auditing the books of Anderson County.

Because this language is clear and unambiguous, it must be interpreted literally. Green v. Zimmerman, 269 S.C. 535, 238 S.E.2d 323 (1977). A requirement of an annual audit is clearly stated within this act.

Even if Act No. 1101 of 1950 did not impose such a requirement, Section 6-11-1650, Code of Laws of South Carolina (1984 Cum. Supp.), would do so. That section provides:

Each special purpose district shall provide an annual financial audit performed by a certified public accountant or public accountant to the county auditor in which the district resides. Where the boundaries

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of the district lie in more than one county,  
the audit must be made to each auditor in  
which the district is located.

Applying the definition of "special purpose district" found in  
Section 6-11-1610, 1/ it is clear that the cited statute is  
applicable to the Homeland Park Water and Sewerage District.  
Thus, apart from the enabling legislation, an annual audit would  
be required of the Homeland Park district by general law.

We would point out that the books of Anderson County must  
be audited annually by a certified public accountant or firm,  
pursuant to Section 4-9-150 of the Code. Reading both statutes  
together, the terms of both would be fulfilled consistently by  
having the same certified public accountant annually audit both  
the Anderson County books and the books of the Homeland Park  
district.

We trust that the foregoing has satisfactorily responded to  
your inquiry. If we may provide clarification or additional  
assistance, please advise us.

Sincerely,

*Patricia D. Petway*

Patricia D. Petway  
Assistant Attorney General

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REVIEWED AND APPROVED BY:



Robert D. Cook  
Executive Assistant for Opinions

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1/ The definition of "special purpose district" includes

any district created by an act of the  
General Assembly or pursuant to general law  
and which provides any local governmental  
power or function including, but not limited  
to, fire protection, sewerage treatment,  
water or natural gas distribution, [or]  
recreation . . . .