

1983 WL 181877 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 6, 1983

*1 John R. Rumford
Deputy Director/Planning
Governor's Division of Economic Opportunity
Office of Executive Policy and Programs
1712 Hampton Street
Columbia, South Carolina 29201

Dear Mr. Rumford:

You have requested the opinion of this Office as to the provision of Public Law 97-35 and particularly Section 675(d)(2)(f), referring to audits of Community Services Block Grant programs.

The act requires that copies of the independent audits (both of the administering agency and the independent grantee agency) shall be submitted to the State Legislature and to the Secretary of Health and Human Services 'within 30 days after the completion of each audit'.

You state that some of the agencies concerned have taken the position that the audit report should not be released until all questions concerning the audit have been resolved in accordance with the audit review and appeals procedures established by the Office of the Governor, Division of Economic Opportunity.

It is the opinion of this Office that the statutory language is clear. The audit is complete when the independent auditor submits it to your Office. Any other interpretation would render the provision meaningless, as reviews and appeals from the audit might take months or even years to resolve. This is re-enforced by CSBG Guidance 83-11 which provides that 'release of the audit does not remove any of the appeal procedures herein established' and repeats the statutory provision that copies of the audit will be submitted to the Legislature and to the Secretary of HHS 'within 30 days after completion'.

I can appreciate the feeling of local grantees that their audits should not be released until all questions are resolved, because the ultimate decision on review and appeal may be more favorable to the local agency; but there is nothing in the statutory language or the Guidance issued by your office to support that position. Indeed, the language of the act in other sections indicates clearly that the Governor and Secretary of HHS will keep current and close supervision of the CSBG program, which would not be proper if the audits were not released promptly as they are received.

Sincerely,

Frank K. Sloan
Chief Deputy Attorney General

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