

1982 WL 189278 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 3, 1982

**\*1 Re: [Section 10-1-140 of the South Carolina Code of Laws \(1976\)](#)**

Mr. Edgar A. Vaughn, Jr., CPA  
State Auditor  
P. O. Box 11333  
Columbia, South Carolina 29211

Dear Mr. Vaughn:

In your letter of March 30, 1982, you requested an opinion from this office as to whether [Section 10-1-140 of the South Carolina Code of Laws \(1976\)](#) required each department, agency or other institution of the State to conduct an annual inventory of personal property, or whether this section merely required the agency to prepare a list of personal property as that property is acquired. It is the opinion of this office that by using the word 'inventory' and requiring that an inventory be conducted 'each fiscal year' that the intent of the Legislature was to require an inventory rather than merely a listing of property. Unfortunately, there is no legislative history available to us to further explain the Legislature's intent.

While I realize that requiring an annual inventory may be unduly burdensome on some of the larger agencies, this is a problem that should be remedied by legislative action. If you should have any further questions with regard to this section, please do not hesitate to contact me.

Very truly yours,

Richard B. Kale, Jr.  
Senior Assistant Attorney General

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