

1977 WL 37222 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

January 13, 1977

*1 Joseph M. Larosa
Chairman
Ways and Means Committee
City of the Isle of Palms
Isle of Palms, South Carolina 29451

Dear Mr. Larosa:

Enclosed is a copy of an earlier opinion of this Office relating to the requirement imposed by Section 47-53 CODE OF LAWS OF SOUTH CAROLINA, 1962, (Cum. Supp.), that municipal annual audits must be conducted by a certified public accountant, or a firm thereof, which opinion would apply to the Isle of Palms as well. Although there is a statute that provides that references to certified public accountants shall include licensed public accountants, that statute applies only to State agencies, departments, boards, divisions and commissions and not to counties or municipalities. See, Section 7 of Act No. 1159 of 1974 [58 STAT. 2669 (1974)].

With kind regards,

Karen LeCraft Henderson
Assistant Attorney General

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