

1977 WL 37321 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 26, 1977

*1 Mr. Harrell Gardner
Chairman
Darlington County Council
Room 210 Courthouse
Darlington, SC 29532

Dear Mr. Gardner:

You have requested an opinion from this office as to whether or not the provisions of Section 14-3712, CODE OF LAWS OF SOUTH CAROLINA, 1962, as amended (Cum.Supp.), require a county to provide an annual audit of any agency funded in whole or in part by county funds. In my opinion, they do.

Section 14-3712 provides in part:

The council shall provide for an independent annual audit of all financial records and transactions of the county and any agency funded in whole or in part by county funds . . . [Emphasis added.]

This provision appears to me to require the county council to pay for such an audit regardless of whether the agency in question conducts its own audit although, perhaps, the agency's own audit could be adopted by the county council if it is conducted by accountants who meet the requirements imposed by Section 14-3712.

With kind regards,

Karen LeCraft Henderson
Assistant Attorney General

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