

1977 S.C. Op. Atty. Gen. 116 (S.C.A.G.), 1977 S.C. Op. Atty. Gen. No. 77-141, 1977 WL 24483

Office of the Attorney General

State of South Carolina

Opinion No. 77-141

May 6, 1977

*1 Mr. Mahlon J. Coles

Finance Director

County of Florence

Drawer G, City-County Complex

Florence, SC 29501

Dear Mr. Coles:

In response to your request for an opinion as to whether or not the provisions of Section 14–3712, CODE OF LAWS OF SOUTH CAROLINA, 1962, as amended (Cum.Supp.), would permit a ‘partial’ audit of an agency funded in whole or in part by county funds, my opinion is that any such audit must be a complete one in view of the following language:

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

You have also asked whether or not an ‘in kind’ contribution to an agency is included within the scope of the provisions of Section 14–3712 so as to require an independent annual audit of such an agency’s financial records and transactions. In my opinion, such a contribution is most probably not intended to be included within the scope of Section 14–3712 inasmuch as the primary intent of that provision is to insure a public examination and review (by county council) of the use of, and perhaps, the need for, public funds by the recipients of those funds.

The use to which ‘in kind’ contributions such as an automobile, office space, etc., might be put would not be revealed by an audit and, for that reason, I think that such indirect funding is outside the purview of Section 14–3712.

With kind regards,

Karen LeCraft Henderson

Assistant Attorney General

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