

1978 WL 35281 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

March 23, 1978

*1 The Honorable William T. Putnam
State Auditor
Post Office Box 11333
Columbia, South Carolina 29211

Dear Mr. Putnam:

Recently you asked for an opinion from this office concerning whether or not the Attorney General's opinion written to you in May of 1977 would cover a specific factual situation which you and I discussed.

This factual situation is that a request has been made under the State Freedom of Information Act for the incomplete working papers and notes made by individual auditors in the preparation of audit reports. These audit reports have been presented and made public, and such reports are available at reasonable hours for public inspection.

It is the opinion of this office that the May 1977 opinion covers the issue now presented. You will recall that the previous opinion determined that since final audit reports are presented to the state agency and made public, the informal working papers of the auditors would not need to be made public. For the reasons outlined in the May 1977 opinion, this office continues to believe that the Freedom of Information Act does not require a state agency to release the informal working papers and personal notes made by auditors as they collect data in preparation for making an audit of the expenditure of public funds, when such audit is released in its final form.

I hope this information will be helpful to you.

Sincerely,

George C. Beighley
Assistant Attorney General

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