

1978 WL 34890 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 2, 1978

*1 Mr. H. T. (Trez) Willcox
3907 Camellia Drive
Myrtle Beach, South Carolina 29577

Dear Mr. Willcox:

[Section 5-13-90\(3\), CODE OF LAWS OF SOUTH CAROLINA](#), 1976, requires the city manager in the council manager form of municipal government in part to:

[p]repare and submit to the municipal council at the end of each fiscal year a complete annual report on the finances and administrative activities of the municipality for the preceding year . . .

While the city manager is not required to publish the annual report, it is, of course, a public record and must be made available to the public. Also, the independent annual audit required to be made pursuant to the provisions of [Section 5-7-240, CODE OF LAWS OF SOUTH CAROLINA](#), 1976, must ‘be made available for public inspection.’ Finally, [Section 5-7-260\(3\), CODE OF LAWS OF SOUTH CAROLINA](#), 1976, requires that a budget be adopted by ordinance pursuant to public notice and [Section 5-7-270, CODE OF LAWS OF SOUTH CAROLINA](#), 1976, requires that an ordinance be given two readings on two separate days with at least six days between each reading before it has the force of law.

With kind regards,

Karen LeCraft Henderson
Senior Assistant Attorney General

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