

1978 WL 34896 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 3, 1978

*1 Mr. George L. Schroeder
Executive Director
Legislative Audit Council
500 Bankers Trust Tower
Columbia, SC 29201

Dear Mr. Schroeder:

Attorney General McLeod has asked me to respond to your recent request for an opinion. You have asked whether or not the Legislative Audit Council is entitled to receive the rough draft of an audit report conducted by the Department of Social Services and involving Title XX, contract administration expenditures involving the Governor's Office of Health and Social Development.

Your letter indicates that the rough draft has been reviewed by the Governor's Office of Health and Social Development but that you have been told you may not review it until June 18 when the audit will be finalized and made available to the general public. You request an opinion as to whether or not the Legislative Audit Council may be denied access to the draft audit report.

[Section 2-15-60 of the 1976 Code of Laws of South Carolina](#) assigns certain duties to the Legislative Audit Council. Among these duties are the investigation and study of any fiscal matter referred to the Council by the General Assembly or any of its members, and to submit a report containing findings and recommendations. [Section 2-15-60](#) further authorizes the Council to conduct fiscal investigations and make audits, upon request, of the operations of State departments, agencies and institutions for the purpose of determining the effectiveness of such operations. [Section 2-15-60](#) further authorizes the Legislative Audit Council to assist the Legislature in the performance of its official functions by providing impartial and accurate information concerning the fiscal problems of the State, and to further establish a system of post audits for all fiscal matters and financial transactions for all agencies of the State government. Clearly the language in [§ 2-15-60](#) authorizes the Legislative Audit Council to investigate and review the internal audit conducted by the Department of Social Services concerning Title XX contract administration on the part of the Governor's Office of Health and Social Development. Access to this draft report would be necessary in order to enable the Council to conduct its statutorily mandated duties. The law defining the duties of the Council creates no exceptions as to fiscal records or reports concerning which the Legislative Audit Council is entitled to access.

A previous opinion from this Office concerning preliminary or draft audit reports is inapplicable to the instant fact situation. That opinion, dated May of 1977 and written to the State Auditor, concerned only the right of the public's access to preliminary audit reports under the State's Freedom of Information Act. The prior opinion would not be applicable to the Legislative Audit Council's access to records of a State agency pursuant to the Council's conducting an audit of the fiscal affairs of an agency.

I hope this information will be helpful to you.

Sincerely,

*2 George C. Beighley

Assistant Attorney General

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