

1976 WL 30835 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 15, 1976

\*1 Mrs. Janie L. Hood  
Town Clerk  
Town of St. Stephen  
Post Office 537  
St. Stephen, South Carolina 29479

Dear Mrs. Hood:

You have requested an opinion from this Office as to whether or not the ‘Town of St. Stephen can hire a public accountant to audit its books. In my opinion, it cannot.

Section 47-53, CODE OF LAWS OF SOUTH CAROLINA, 1962, as amended (Cum. Supp.), provides in part:  
The council shall provide for an independent audit of all financial records and transactions of the municipality and of any agency funded in whole or in part by municipal funds and may provide for more frequent audits as it deems necessary. Such audits shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of the municipality or any of its officers. [Emphasis added.]

In view of the explicit requirement that a municipal audit be made by a certified public accountant, the Town of St. Stephen cannot a public accountant who is not certified to audit its books.

With kind regards,

Karen LeCraft Henderson  
Assistant Attorney General

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