

1976 S.C. Op. Atty. Gen. 342 (S.C.A.G.), 1976 S.C. Op. Atty. Gen. No. 4481, 1976 WL 23098

Office of the Attorney General

State of South Carolina

Opinion No. 4481

October 7, 1976

*1 Honorable Lawrence E. Rearden
Mayor
Town of Edgefield
Edgefield, South Carolina

Dear Mr. Mayor:

In your recent letter you requested that we advise you whether, in our opinion, a certified public accountant can audit a municipality for more than four consecutive years.

Section 47–53 of the South Carolina Code of Laws provides in part:

The council shall provide for an independent annual audit of all financial records and transactions of the municipality . . . Such audits shall be made by a certified public accountant . . . The council may, without requiring competitive bids, designate such accountant . . . annually or for a period not exceeding four years . . .

As we read the foregoing, an accountant to audit the financial records and transactions of a municipality may be retained by a council either annually or for a greater period of time not to exceed four years. Nothing in the statute precludes the same accountant from subsequently being similarly retained. In other words, if an accountant is employed for a period of four years he may be again employed for another four-year period.

Best wishes,

C. Tolbert Goolsby, Jr.

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