

1976 WL 30854 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 28, 1976

\*1 Honorable John S. Garvin  
Mayor  
Town of Hollywood  
Hollywood, South Carolina

Dear Mayor Garvin:

You have requested an opinion from this Office as to whether or not the annual budget for the Town of Hollywood must be audited by a certified public accountant pursuant to the provisions of Act No. 283 of 1975, the 'home rule' legislation. In my opinion, it must be so audited.

Section 47-53, CODE OF LAWS OF SOUTH CAROLINA, 1962 as amended (Cum. Supp.), provides in part as follows: 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 or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of the municipal government or any of its officers. [Emphasis added.]

In view of the explicit requirement that every municipality is to be audited annually, my opinion is that the Town of Hollywood cannot be excepted therefrom by virtue of its small size.

With kind regards,

Karen LeCraft Henderson  
Assistant Attorney General

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