**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 3128**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Moore and S. Williams

Document Path: l:\council\bills\nl\13771sd19.docx

Introduced in the House on January 8, 2019

Currently residing in the House Committee on **Ways and Means**

Summary: Auditing of political subdivisions or schools

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/18/2018 House Prefiled

12/18/2018 House Referred to Committee on **Ways and Means**

1/8/2019 House Introduced and read first time ([House Journal‑page 96](file:///h:\hj\20190108.docx))

1/8/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 96](file:///h:\hj\20190108.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3128&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/18/2018](file:///p:\pprever\2019-20\3128_20181218.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 11-7-65 SO AS TO PROVIDE THAT THE STATE AUDITOR SHALL APPROVE ANY AUDITOR OR AUDITING FIRM ENGAGED BY A COUNTY, MUNICIPALITY, SCHOOL DISTRICT, OR OTHER POLITICAL SUBDIVISION OF THIS STATE TO PERFORM AN ANNUAL OR OTHER AUDIT OF THAT ENTITY AS TO THE AUDITOR’S PROFESSIONAL COMPETENCE AND INDEPENDENCE FROM THE ENTITY BEFORE THAT AUDITOR OR AUDITING FIRM MAY UNDERTAKE THE AUDIT, AND TO PROVIDE THAT IN MAKING THIS DETERMINATION, THE STATE AUDITOR SHALL INSURE THAT AUDITS OF ANY PARTICULAR ENTITY HAVE BEEN SYSTEMATICALLY ROTATED AMONG AUDITORS AND AUDITING FIRMS QUALIFIED AND AVAILABLE TO PERFORM THE AUDITS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Chapter 7, Title 11 of the 1976 Code is amended by adding:

“Section 11-7-65. The State Auditor shall approve any auditor or auditing firm engaged by a county, municipality, school district, or other political subdivision of this State to perform an annual or other audit of that entity as to the auditor’s professional competence and independence from the entity before that auditor or auditing firm may undertake the audit. In making this determination, the State Auditor shall insure that audits of any particular entity have been systematically rotated among auditors and auditing firms qualified and available to perform the audits.”

SECTION 2. This act takes effect upon approval by the Governor.

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