

## Session 123 - (2019-2020)

### H 3128 General Bill, By Moore and S. Williams

**Summary:** Auditing of political subdivisions or schools

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.

**12/18/18 House Prefiled**

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

**01/08/19 House Introduced and read first time (House Journal-page 96)**

**01/08/19 House Referred to Committee on Ways and Means (House Journal-page 96)**