**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3485**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. McDaniel

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Prefiled in the House on December 5, 2024

Currently residing in the House Committee on **Judiciary**

Summary: School district audits

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/5/2024 House Prefiled

12/5/2024 House Referred to Committee on **Judiciary**

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**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3485_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 11‑7‑20, RELATING TO ANNUAL AUDITS OF STATE AGENCIES AND OTHER PUBLICLY FUNDED ENTITIES BY THE STATE AUDITOR, SO AS TO PROVIDE THE STATE AUDITOR ALSO SHALL ANNUALLY AUDIT EACH COUNTY, COUNTY AGENCY AND OFFICE, MUNICIPALITY, MUNICIPAL AGENCY AND OFFICE, JUDICIAL OFFICE, AND SCHOOL DISTRICT; BY REPEALING SECTION 4‑9‑150 RELATING TO COUNTY AUDITS; BY REPEALING SECTION 5‑7‑240 RELATING TO MUNICIPAL AUDITS; BY REPEALING SECTION 59‑17‑100 RELATING TO SCHOOL DISTRICT AUDIT REPORTS; AND BY REPEALING SECTION 11‑7‑25 RELATING TO PERIOD AUDITS OF CERTAIN COUNTY AND MUNICIPAL OFFICES BY THE STATE AUDITOR.

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

SECTION 1. Section 11‑7‑20(A) of the S.C. Code is amended to read:

(A) All state agencies, counties, county agency and office, municipalities, municipal agency or office, all judicial offices, school districts and other entities supported partially or entirely by public funds are subject to audit by or under the oversight of the State Auditor, except as otherwise specifically provided by law. The State Auditor, to the extent practicable and consistent with his overall responsibility, shall audit or cause to be audited each state agency, county, county agency and office, municipality, municipal agency or office, judicial office, school district, and entityother entities supported partially or entirely by public funds annually.

SECTION 2. Sections 4‑9‑150, 5‑7‑240, 59‑17‑100, and 11‑7‑25 of the S.C. Code are repealed.

SECTION 3. This act takes effect upon approval by the Governor.

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