

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2681 Session of  
1994

INTRODUCED BY PITTS, TIGUE, NAILOR, COLAIZZO, STERN, HENNESSEY,  
SAYLOR, E. Z. TAYLOR, SCHULER, BUNT, RUBLEY, WAUGH AND  
STABACK, APRIL 11, 1994

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 11, 1994

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An  
2 act concerning townships of the second class; and amending,  
3 revising, consolidating, and changing the law relating  
4 thereto," further defining the powers of township auditors.

5 The General Assembly of the Commonwealth of Pennsylvania  
6 hereby enacts as follows:

7 Section 1. Section 545 of the act of May 1, 1933 (P.L.103,  
8 No.69), known as The Second Class Township Code, reenacted and  
9 amended July 10, 1947 (P.L.1481, No.567), and amended October  
10 16, 1981 (P.L.291, No.100) and April 8, 1982 (P.L.256, No.77),  
11 is amended to read:

12 Section 545. Meetings; Duties; Quorum; Surcharges;  
13 Compensation.--The auditors of townships shall meet annually, at  
14 the place of meeting of the supervisors, on the day following  
15 the day which is fixed by this act for organization of the  
16 township supervisors; and shall organize by the election of a  
17 chairman and secretary, and shall audit, settle, and adjust the  
18 accounts of the supervisors, superintendents, roadmasters,

1 treasurer, and tax collector of the township, and fix the  
2 compensations for the current year authorized in section 515  
3 hereof. Two auditors shall constitute a quorum. [The auditors  
4 shall also make an audit of the dockets, transcripts, and other  
5 official records of the justices of the peace to determine the  
6 amounts of fines and costs paid over or due the township, and  
7 the dockets and records of the justices of the peace shall be  
8 open to inspection by the auditors for such purpose.] Unless  
9 otherwise agreed to by the auditors and the officer being  
10 audited, the audit shall be conducted at the place the records  
11 of the officer are normally kept.

12 Upon the death or resignation of any of the above officers  
13 the auditor, upon call of the chairman, shall meet and audit the  
14 accounts of the former incumbent, and at that time fix the  
15 compensation of his successor if authorized by this act to fix  
16 the compensation for such office.

17 Any elected or appointed officer, whose act, error or  
18 omission has contributed to the financial loss of any township,  
19 shall be surcharged by the auditors with the amount of such  
20 loss, and the surcharge of any such officer shall take into  
21 consideration as its basis, the results of such act, error or  
22 omission and the results had the procedure been strictly  
23 according to law. The provisions hereof limiting the amount of  
24 any surcharge shall not apply to cases involving fraud or  
25 collusion on the part of such officers, nor to any penalty  
26 ensuing to the benefit of or payable to the Commonwealth.

27 Each auditor shall receive thirty dollars per diem for each  
28 day necessarily employed in the duties of his office, to be paid  
29 out of the funds of the township. In no event shall any auditor  
30 in a township having a population of ten thousand (10,000) or

1 less be entitled to receive more than six hundred dollars (\$600)  
2 for any calendar year. In no event shall any auditor in a  
3 township having a population in excess of ten thousand (10,000)  
4 be entitled to receive more than twelve hundred dollars (\$1,200)  
5 for any calendar year. A day shall consist of not less than five  
6 hours in the aggregate.

7 Section 2. This act shall take effect immediately.