

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 182 Session of
1999

INTRODUCED BY BARD, GEIST, BAKER, VAN HORNE, RUBLEY, LAUGHLIN,
MAHER, MASLAND, NICKOL, THOMAS, TIGUE, TRELLO AND YOUNGBLOOD,
JANUARY 27, 1999

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 27, 1999

AN ACT

1 Authorizing the Department of Community and Economic Development
2 to adopt a program of training, examination and continuing
3 education of elected auditors.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Elected
8 Auditors' Training Act.

9 Section 2. Definitions.

10 The following words and phrases when used in this act shall
11 have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 "Auditor." A person duly elected to, or appointed to fill a
14 vacancy in the position of elected auditor under any of the
15 following:

16 (1) Act of June 24, 1931 (P.L.1206, No.331), known as
17 The First Class Township Code.

18 (2) Act of May 1, 1933 (P.L.103, No.69), known as The

1 Second Class Township Code.

2 (3) Act of August 9, 1955 (P.L.323, No.130), known as
3 The County Code.

4 (4) Act of February 1, 1966 (1965 P.L.1656, No.581),
5 known as The Borough Code.

6 (5) 53 Pa.C.S. Pt. III Subpt. E (relating to home rule
7 and optional plan government).

8 "Certificate." Documentation of successful completion of the
9 basic training program and the continuing education program.

10 "Department." The Department of Community and Economic
11 Development of the Commonwealth.

12 Section 3. Educational programs for auditors.

13 (a) Basic training.--The department, in consultation with
14 the Pennsylvania Institute of Certified Public Accountants, the
15 Pennsylvania Society of Public Accountants and the Pennsylvania
16 State Association of County Auditors shall adopt and implement a
17 program of basic training and examination for auditors of this
18 Commonwealth. The department may contract with a third party to
19 provide such training and examination.

20 (b) Continuing education.--The department, in consultation
21 with the Pennsylvania Institute of Certified Public Accountants,
22 the Pennsylvania Society of Public Accountants and the
23 Pennsylvania State Association of County Auditors, shall adopt
24 and implement a program of continuing education and examination
25 for auditors of this Commonwealth. The department may contract
26 with a third party to provide such education and examination.

27 Section 4. Program guidelines.

28 (a) Courses.--The basic training and continuing education
29 programs shall include, but not be limited to, the following
30 courses:

- 1 (1) Duties and responsibilities of auditors.
- 2 (2) The code requirements and other statutes related to
- 3 the office of auditor.
- 4 (3) Budget process.
- 5 (4) Accounting.
- 6 (5) Ethics.
- 7 (6) Planning the audit.
- 8 (7) Audit procedures.
- 9 (8) Financial reporting.

10 (b) Prerequisites.--

11 (1) As a prerequisite to taking an examination, the
12 individual shall complete the basic training program
13 authorized by the department.

14 (2) As a prerequisite for taking any continuing
15 education courses for the purpose of meeting continuing
16 education requirements set forth under this act, an
17 individual must complete the basic training program
18 authorized by the department.

19 (c) Examinations.--

20 (1) An individual shall have the option to sit for the
21 examination approved by the department relating to the basic
22 education program.

23 (2) An individual who passes the basic training
24 examination shall be known as a "Trained Municipal Auditor".

25 Section 5. Renewal of training title.

26 Renewal of basic training shall occur biennially upon
27 completion of a continuing education program authorized by the
28 department.

29 Section 6. Department duties.

30 The department shall:

1 (1) Notify current trained municipal auditors of the
2 continuing education requirements prior to any deadline for
3 renewal of title.

4 (2) Maintain a register that lists all trained municipal
5 auditors. The register shall be open to public inspection.

6 (3) Provide copies of the register to the public upon
7 payment of a nominal fee.

8 (4) Determine and approve reasonable fees for training
9 and continuing education programs and for testing and
10 titling. The individual shall bear the cost of the program,
11 testing and titling, unless the municipality agrees to pay
12 for the cost in whole or in part.

13 Section 7. Unlawful activity.

14 It shall be unlawful, on or after the effective date of this
15 act, for any individual to hold himself or herself out as being
16 trained under this act unless the individual holds a current,
17 valid trained municipal auditor certificate.

18 Section 8. Participation in programs.

19 (a) General rule.--Nothing in this act shall prevent any
20 individual from participating in the department's training and
21 continuing education programs and from obtaining the title of
22 "Trained Municipal Auditor."

23 (b) Nature of participation.--Participation in the training,
24 examination and continuing education under this act is
25 voluntary. Failure to participate, to complete or to take the
26 examination shall not disqualify a person from holding office or
27 from performing that person's official duties.

28 Section 9. Effective date.

29 This act shall take effect in 60 days.