
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 169 Session of
2001

INTRODUCED BY BARD, BENNINGHOFF, RUBLEY, GEIST, READSHAW,
BASTIAN, CALTAGIRONE, HENNESSEY, LAUGHLIN, NICKOL, ROSS,
SHANER, E. Z. TAYLOR, THOMAS, TIGUE AND YOUNGBLOOD,
JANUARY 23, 2001

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 23, 2001

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.

1 (2) Act of May 1, 1933 (P.L.103, No.69), known as The
2 Second Class Township Code.

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

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

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

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

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

13 Section 3. Educational programs for auditors.

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

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

30 Section 4. Program guidelines.

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

4 (1) Duties and responsibilities of auditors.

5 (2) The code requirements and other statutes related to
6 the office of auditor.

7 (3) Budget process.

8 (4) Accounting.

9 (5) Ethics.

10 (6) Planning the audit.

11 (7) Audit procedures.

12 (8) Financial reporting.

13 (b) Prerequisites.--

14 (1) As a prerequisite to taking an examination, the
15 individual shall complete the basic training program
16 authorized by the department.

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

22 (c) Examinations.--

23 (1) An individual shall have the option to sit for the
24 examination approved by the department relating to the basic
25 education program.

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

28 Section 5. Renewal of training title.

29 Renewal of basic training shall occur biennially upon
30 completion of a continuing education program authorized by the

1 department.

2 Section 6. Department duties.

3 The department shall:

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

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

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

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

16 Section 7. Unlawful activity.

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

21 Section 8. Participation in programs.

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

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

1 Section 9. Effective date.

2 This act shall take effect in 60 days.