

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2362 Session of 2014

INTRODUCED BY FREEMAN, MURT, SAMUELSON, DeLUCA, GIBBONS,  
KAVULICH, KORTZ, MOLCHANY, SIMMONS AND THOMAS, JUNE 19, 2014

REFERRED TO COMMITTEE ON FINANCE, JUNE 19, 2014

AN ACT

Amending the act of April 9, 1929 (P.L.343, No.176), entitled, as amended, "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth, authorizing the Commonwealth to issue tax anticipation notes to defray current expenses, implementing the provisions of section 7(a) of Article VIII of the Constitution of Pennsylvania authorizing and restricting the incurring of certain debt and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," providing for audits of affairs of the General Assembly and legislative agencies; and making a related repeal.

The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. The act of April 9, 1929 (P.L.343, No.176), known  
3 as The Fiscal Code, is amended by adding a section to read:

4 Section 402.1. Audits of Affairs of the General Assembly and  
5 Legislative Agencies.--It shall be the duty of the Department of  
6 the Auditor General to audit the financial affairs of the  
7 General Assembly and its legislative service agencies. At least  
8 one audit shall be made each year. Special audits may be made  
9 whenever they may, in the judgment of the Auditor General,  
10 appear necessary. Copies of all audits made by the Department of  
11 the Auditor General shall be promptly submitted to the President  
12 pro tempore of the Senate, the Minority Leader of the Senate,  
13 the Speaker of the House of Representatives and the Minority  
14 Leader of the House of Representatives.

15 Section 2. Repeals are as follows:

16 (1) The General Assembly declares that the repeal under  
17 paragraph (2) is necessary to effectuate the addition of  
18 section 402.1 of the act.

19 (2) Section 1 of the act of June 30, 1970 (P.L.442,  
20 No.151), entitled "An act implementing the provisions of  
21 Article VIII, section 10 of the Constitution of Pennsylvania,  
22 by designating the Commonwealth officers who shall be charged  
23 with the function of auditing the financial transactions  
24 after the occurrence thereof of the Legislative and Judicial  
25 branches of the government of the Commonwealth, establishing  
26 a Legislative Audit Advisory Commission, and imposing certain  
27 powers and duties on such commission," is repealed.

28 Section 3. This act shall take effect in 60 days.