
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 56

Session of
1981

INTRODUCED BY J. L. WRIGHT AND BURNS, JANUARY 19, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 19, 1981

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," providing for the appointment of independent
5 auditors in lieu of elected auditors.

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

8 Section 1. The act of May 1, 1933 (P.L.103, No.69), known as
9 "The Second Class Township Code," reenacted and amended July 10,
10 1947 (P.L.1481, No.567), is amended by adding a section to read:

11 Section 411.1. Appointed Auditors.--Any township may,
12 instead of electing three auditors as provided in section 411,
13 provide, by ordinance, for the audit of its accounts by an
14 independent auditor who shall be a certified public accountant,
15 registered in Pennsylvania, a firm of certified public
16 accountants so registered, or a competent public accountant, or
17 a competent firm of public accountants. Where such an ordinance
18 has been so adopted, an independent auditor shall be appointed,
19 annually, by resolution before the close of the fiscal year, to

1 make an independent examination of all the accounts and
2 accounting records of the township for the fiscal year then
3 closing. Said appointment shall be made at least thirty days
4 prior to the close of the fiscal year. Such independent auditor
5 shall have and possess all the powers and perform all the duties
6 provided in this act for elected auditors. The compensation of
7 any such type of appointed auditor shall be fixed by the board
8 of supervisors. When an independent auditor is appointed as
9 herein provided, the office of elected auditor is hereby
10 abolished.

11 Whenever any township has heretofore provided by ordinance,
12 for the audit of its accounts by an appointed auditor, said
13 township shall have the right at any time to repeal said
14 ordinance; and thereupon, the office of appointed auditor shall
15 be abolished, and said township shall have the further right, at
16 the next municipal election following the repeal of said
17 ordinance, to elect three auditors, one for a term of two years,
18 one for a term of four years, and one for a term of six years
19 from the first Monday of January succeeding such election, which
20 auditors so elected shall succeed the appointed auditor, and
21 shall have and possess all the powers and perform all the duties
22 provided in this act for elected auditors.

23 Section 2. This act shall take effect in 60 days.