

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.