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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 691 Session of  
2013

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INTRODUCED BY TEPLITZ, YUDICHAK, VULAKOVICH, VANCE, BLAKE AND  
BOSCOLA, MARCH 15, 2013

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REFERRED TO STATE GOVERNMENT, MARCH 15, 2013

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AN ACT

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

32 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 403.1. Audits of Accounts of the General Assembly.--

5 (a) (1) The Department of the Auditor General shall have the  
6 power and its duty shall be to annually audit the accounts and  
7 records of the General Assembly and the separate caucuses, in  
8 accordance with generally accepted auditing standards, to  
9 determine if funds received were expended or are being expended  
10 for the purpose for which it was paid.

11 (2) Copies of the audits under paragraph (1) shall be made  
12 available to the Secretary of the Senate and Chief Clerk of the  
13 House of Representatives and on the publicly accessible Internet  
14 website of the department.

15 (b) If the department finds that any money received by the  
16 General Assembly and its separate caucuses has been expended for  
17 any purpose other than that for which it was paid, it shall  
18 notify the State Treasurer, who shall decline to approve any  
19 further requisition for the payment of an appropriation until an  
20 amount equal to the amount improperly expended has been  
21 properly expended for the correct purpose.

22 Section 2. Repeals are as follows:

23 (1) The General Assembly declares that the repeal under  
24 paragraph (2) is necessary to effectuate the addition of  
25 section 403.1 of the act.

26 (2) The act of June 30, 1970 (P.L. 442, No. 151),  
27 entitled "An act implementing the provisions of Article VIII,  
28 section 10 of the Constitution of Pennsylvania, by  
29 designating the Commonwealth officers who shall be charged  
30 with the function of auditing the financial transactions

1 after the occurrence thereof of the Legislative and Judicial  
2 branches of the government of the Commonwealth, establishing  
3 a Legislative Audit Advisory Commission, and imposing certain  
4 powers and duties on such commission" is repealed.

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