

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1605 Session of
1997

INTRODUCED BY WAUGH, RUBLEY, HERSHEY, ARMSTRONG, BUNT,
McNAUGHTON, WALKO, SEMMEL, PLATTS, SAYLOR, ROSS, STERN,
VAN HORNE, E. Z. TAYLOR, HENNESSEY, BENNINGHOFF, BARRAR AND
TRELLO, JUNE 9, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 9, 1997

AN ACT

1 Amending the act of June 24, 1931 (P.L.1206, No.331), entitled
2 "An act concerning townships of the first class; amending,
3 revising, consolidating, and changing the law relating
4 thereto," further providing for the publication of auditors'
5 reports.

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

8 Section 1. Section 1003 of the act of June 24, 1931
9 (P.L.1206, No.331), known as The First Class Township Code,
10 reenacted and amended May 27, 1949 (P.L.1955, No.569) and
11 amended December 17, 1986 (P.L.1689, No.200), is amended to
12 read:

13 Section 1003. Surcharges; Auditors' Report; Publication [of
14 Financial Statements].--The auditors shall complete their audit,
15 settlement, and adjustment within as short a time as possible,
16 and shall file copies thereof with the secretary of the
17 township, the clerk of the court or the prothonotary, as may be
18 provided by local rules of court, the Department of Community

1 Affairs and the Department of Highways not later than ninety
2 days after the close of the fiscal year. Any officer or person
3 whose act or neglect has contributed to the financial loss of
4 the township shall be surcharged by the auditors with the amount
5 of such loss. They shall, within ten days after the completion
6 of their report, publish, by advertisement in at least one
7 newspaper of general circulation published in the township, or
8 if no newspaper is published therein, then in one newspaper
9 circulating generally in the township a [concise financial
10 statement setting forth the balance in the treasury at the
11 beginning of the preceding fiscal year; all revenues received
12 during the fiscal year by major classifications; all
13 expenditures made during the fiscal year by major functions, and
14 the current resources and liabilities of the township at the end
15 of the fiscal year; the gross liability and net debt of the
16 township; the amount of the assessed valuation of the township;
17 the assets of the township with the character and value thereof;
18 the date of the last maturity of the respective forms of funded
19 debt and the assets in the sinking fund] notice stating that
20 their report shall be open for public inspection upon demand
21 therefor at any time during business hours. The auditors' report
22 and financial statement shall be made on uniform forms prepared
23 and furnished, as provided in section 1701a of this act. The
24 auditors' report and financial statement shall be signed by all
25 of the auditors and the auditors' report shall be duly verified
26 by the oath of one of the auditors. Any auditor refusing or
27 wilfully neglecting to file an auditors' report shall, upon
28 conviction thereof, in a summary proceeding be sentenced to pay
29 a fine of five dollars for each day's delay beyond the time
30 fixed herein for the filing of such report and costs. All fines

1 recovered shall be for the use of the Commonwealth.

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