

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 240

Session of
1983

INTRODUCED BY J. L. WRIGHT, FARGO, VROON, ARTY, MERRY, REINARD,
BURNS AND MCINTYRE, FEBRUARY 16, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 16, 1983

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

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