

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2657 Session of
1990

INTRODUCED BY MAYERNIK, FARGO, NOYE, MERRY, STABACK, TELEK,
TANGRETTI, McCALL, VAN HORNE, BILLOW, DALEY, NAILOR,
GODSHALL, PISTELLA, PETRARCA, JOHNSON, KOSINSKI, PESCI, BUNT,
TRELLO AND ADOLPH, JUNE 6, 1990

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 6, 1990

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," further providing for the compensation of township
5 auditors.

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

8 Section 1. Section 545 of the act of May 1, 1933 (P.L.103,
9 No.69), known as The Second Class Township Code, reenacted and
10 amended July 10, 1947 (P.L.1481, No.567) and amended October 16,
11 1981 (P.L.291, No.100) and April 8, 1982 (P.L.256, No.77), is
12 amended to read:

13 Section 545. Meetings; Duties; Quorum; Surcharges;
14 Compensation.--The auditors of townships shall meet annually, at
15 the place of meeting of the supervisors, on the day following
16 the day which is fixed by this act for organization of the
17 township supervisors; and shall organize by the election of a
18 chairman and secretary, and shall audit, settle, and adjust the

1 accounts of the supervisors, superintendents, roadmasters,
2 treasurer, and tax collector of the township, and fix the
3 compensations for the current year authorized in section 515
4 hereof. Two auditors shall constitute a quorum. The auditors
5 shall also make an audit of the dockets, transcripts, and other
6 official records of the justices of the peace to determine the
7 amounts of fines and costs paid over or due the township, and
8 the dockets and records of the justices of the peace shall be
9 open to inspection by the auditors for such purpose. Unless
10 otherwise agreed to by the auditors and the officer being
11 audited, the audit shall be conducted at the place the records
12 of the officer are normally kept.

13 Upon the death or resignation of any of the above officers
14 the auditor, upon call of the chairman, shall meet and audit the
15 accounts of the former incumbent, and at that time fix the
16 compensation of his successor if authorized by this act to fix
17 the compensation for such office.

18 Any elected or appointed officer, whose act, error or
19 omission has contributed to the financial loss of any township,
20 shall be surcharged by the auditors with the amount of such
21 loss, and the surcharge of any such officer shall take into
22 consideration as its basis, the results of such act, error or
23 omission and the results had the procedure been strictly
24 according to law. The provisions hereof limiting the amount of
25 any surcharge shall not apply to cases involving fraud or
26 collusion on the part of such officers, nor to any penalty
27 ensuing to the benefit of or payable to the Commonwealth.

28 Each auditor shall receive [thirty dollars] a maximum of
29 fifty dollars (\$50) per diem, as fixed by ordinance, for each
30 day necessarily employed in the duties of his office, to be paid

1 out of the funds of the township. In no event shall any auditor
2 in a township having a population of ten thousand (10,000) or
3 less be entitled to receive more than [six hundred dollars
4 (\$600)] one thousand dollars (\$1,000) for any calendar year. In
5 no event shall any auditor in a township having a population in
6 excess of ten thousand (10,000) be entitled to receive more than
7 [twelve hundred dollars (\$1,200)] two thousand dollars (\$2,000)
8 for any calendar year. A day shall consist of not less than five
9 hours in the aggregate.

10 Section 2. Section 547(a) of the act, amended December 17,
11 1986 (P.L.1687, No.199), is amended to read:

12 Section 547. Completion, Filing and Publication of Annual
13 Township Report and Financial Statement.--(a) The auditors
14 shall complete their audit, settlement, and adjustment prior to
15 March first of each year, and in townships having a population
16 of ten thousand (10,000) or less, no more than twenty days shall
17 be expended on such audit. In townships having a population in
18 excess of ten thousand (10,000), no more than forty days shall
19 be expended on such audit. In addition to the time actually
20 expended by the auditors to complete their audit, settlement and
21 adjustment within such twenty or forty days limitations, the
22 auditors may expend not more than a total of ten additional days
23 at a compensation [of thirty dollars (\$30)] not to exceed fifty
24 dollars (\$50) per day to audit the accounts of any public
25 official who handles public funds when a vacancy occurs in the
26 office of such public official.

27 * * *

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