## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 1744 Session of 2015

INTRODUCED BY FREEMAN, MURT, SAMUELSON, THOMAS, DIAMOND, SCHWEYER, McNEILL, CONKLIN, BLOOM, DAVIDSON, KINSEY, PASHINSKI, DEASY, DeLUCA, McCARTER, GIBBONS AND SIMMONS, DECEMBER 9, 2015

REFERRED TO COMMITTEE ON FINANCE, DECEMBER 9, 2015

## AN ACT

Amending the act of April 9, 1929 (P.L.343, No.176), entitled, 1 as amended, "An act relating to the finances of the State 2 government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and 5 other money or property due or belonging to the Commonwealth, 6 or any agency thereof, including escheated property and the 7 proceeds of its sale, the custody and disbursement or other 8 9 disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims 10 against the Commonwealth, the resettlement of accounts and 11 appeals to the courts, refunds of moneys erroneously paid to 12 the Commonwealth, auditing the accounts of the Commonwealth 13 and all agencies thereof, of all public officers collecting 14 moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth, 15 16 17 authorizing the Commonwealth to issue tax anticipation notes to defray current expenses, implementing the provisions of 18 section 7(a) of Article VIII of the Constitution of 19 Pennsylvania authorizing and restricting the incurring of 20 21 certain debt and imposing penalties; affecting every 22 department, board, commission, and officer of the State government, every political subdivision of the State, and 23 certain officers of such subdivisions, every person, 24 association, and corporation required to pay, assess, or 25 collect taxes, or to make returns or reports under the laws 26 imposing taxes for State purposes, or to pay license fees or 27 other moneys to the Commonwealth, or any agency thereof, 28 29 every State depository and every debtor or creditor of the 30 Commonwealth," providing for audits of affairs of the General Assembly and legislative agencies; and making a related 31 32 repeal.

- 1 The General Assembly of the Commonwealth of Pennsylvania
- 2 hereby enacts as follows:
- 3 Section 1. The act of April 9, 1929 (P.L.343, No.176), known
- 4 as The Fiscal Code, is amended by adding a section to read:
- 5 <u>Section 402.1. Audits of Affairs of the General Assembly and</u>
- 6 Legislative Agencies. -- It shall be the duty of the Department of
- 7 the Auditor General to audit the financial affairs of the
- 8 <u>General Assembly and its legislative service agencies. At least</u>
- 9 one audit shall be made each year. Special audits may be made
- 10 whenever they may, in the judgment of the Auditor General,
- 11 appear necessary. Copies of all audits made by the Department of
- 12 the Auditor General shall be promptly submitted to the President
- 13 pro tempore of the Senate, the Minority Leader of the Senate,
- 14 the Speaker of the House of Representatives and the Minority
- 15 Leader of the House of Representatives.
- 16 Section 2. Repeals are as follows:
- 17 (1) The General Assembly declares that the repeal under
- 18 paragraph (2) is necessary to effectuate the addition of
- 19 section 402.1 of the act.
- 20 (2) Section 1 of the act of June 30, 1970 (P.L.442,
- No.151), entitled "An act implementing the provisions of
- 22 Article VIII, section 10 of the Constitution of Pennsylvania,
- 23 by designating the Commonwealth officers who shall be charged
- 24 with the function of auditing the financial transactions
- 25 after the occurrence thereof of the Legislative and Judicial
- 26 branches of the government of the Commonwealth, establishing
- 27 a Legislative Audit Advisory Commission, and imposing certain
- powers and duties on such commission," is repealed.
- 29 Section 3. This act shall take effect in 60 days.