

# SENATE APPROPRIATIONS COMMITTEE FISCAL NOTE

**BILL NO.** Senate Bill 978

**PRINTER NO.** 1234

**AMOUNT**

No Fiscal Impact  
See Fiscal Impact

**FUND**

General Fund  
Municipal Funds

**DATE INTRODUCED**

November 15, 2023

**PRIME SPONSOR**

Senator Brown

**DESCRIPTION**

Senate Bill 978 amends Section 917 (Appointment of Accountant) of the Second Class Township Code to clarify advertising requirements when a township transfers responsibility for the annual audit from the elected auditors to a certified public accountant (CPA) or accounting firm. This legislation clarifies that a township need only advertise when audit responsibility will be initially transferred to a CPA or firm, or when responsibility will return to the elected auditors.

This legislation is scheduled to take effect in 60 days.

**FISCAL IMPACT:**

Senate Bill 978 will have no fiscal impact on Commonwealth funds.

Enactment of this legislation may result in cost savings for townships, as they will no longer need to advertise the renewal of an auditing contract with a CPA or accounting firm.