



*Senate of Pennsylvania*  
*Senator Richard A. Kasunic*  
*32<sup>nd</sup> Senatorial District*

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**MEMO**

**Date:** *January 27, 2011*  
**To:** *All Senators*  
**From:** *Senator Richard A. Kasunic*  
**Subject:** *Memo #11: Municipal Authority Audit Exception*

In the near future I plan on introducing legislation that would provided a limited exception to the requirement that municipal authorities in the Commonwealth have their books, accounts and records audited by a Certified Public Accountant.

In some cases the expense of an audit performed by a CPA significantly impacts the budget of an authority operating with limited funds and scope of purpose.

This bill which would amend Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes would provide municipal authorities an exemption in having the audit performed by a CPA under this section **if the operating budget of the authority is \$5,000 or less.** In that case, the person conducting the audit may be an auditor who is not registered as a certified public accountant.

If you wish to join me in co-sponsoring this legislation, please call 787-7175, or email Jen Bonifanti at [jbonifanti@pasenate.com](mailto:jbonifanti@pasenate.com).