

## AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled, as  
2 reenacted and amended, "An act concerning townships of the  
3 second class; and amending, revising, consolidating and  
4 changing the law relating thereto," in auditors and  
5 accountants, further providing for auditor's compensation.

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

8 Section 1. Section 902 of the act of May 1, 1933 (P.L.103,  
9 No.69), known as The Second Class Township Code, amended June  
10 22, 1999 (P.L.114. No.17), is amended to read:

11 Section 902. Auditor's Compensation.--(a) Each auditor  
12 shall receive [ten dollars (\$10)] a base amount of fifteen  
13 dollars (\$15), subject to adjustment under subsection (d), for  
14 each hour necessarily employed in the duties of the office upon  
15 presentation to the board of supervisors of an itemized listing  
16 of the dates, times, places and hours worked to perform the  
17 audit. No auditor in a township having a population of ten  
18 thousand or less is entitled to receive a base amount of more  
19 than [one thousand dollars (\$1,000)] one thousand five hundred

1 dollars (\$1,500), subject to adjustment under subsection (d),  
2 for completing the annual audit, settlement and adjustment. No  
3 auditor in a township having a population in excess of ten  
4 thousand is entitled to receive a base amount of more than [two  
5 thousand dollars (\$2,000)] three thousand dollars (\$3,000),  
6 subject to adjustment under subsection (d), for completing the  
7 annual audit, settlement and adjustment.

8 (b) In addition to the time actually used by the board of  
9 auditors to complete the audit, settlement and adjustment, each  
10 auditor may be compensated by a base amount at the rate of [ten  
11 dollars (\$10)] fifteen dollars (\$15), subject to adjustment  
12 under subsection (d), each hour for not more than fifty hours to  
13 audit the accounts of any public official who handles public  
14 funds when a vacancy occurs in the office of the public  
15 official.

16 (c) Each auditor shall be reimbursed for travel costs  
17 incurred in the performance of the auditing duties at the rate  
18 established by the board of supervisors under the act of July  
19 20, 1979 (P.L.156, No.51), referred to as the Uniform Mileage  
20 Fee Law, and for other expenses, including postage, notary fees  
21 or publication costs, incurred during the audit.

22 (d) Adjustments to the base amounts specified under  
23 subsections (a) and (b) shall be made as follows:

24 (1) The board of supervisors shall consult the Consumer  
25 Price Index for all Urban Consumers (CPI-U) for the  
26 Pennsylvania, New Jersey, Delaware and Maryland area as  
27 published by the United States Department of Labor, Bureau of  
28 Labor Statistics, for the twelve-month period ending December  
29 31, 2016, and for each successive twelve-month period  
30 thereafter.

1       (2) If the board of supervisors determines that there is no  
2 positive percentage change, there shall be no adjustment to the  
3 base amounts for the following calendar year.

4       (3) If the board of supervisors determines that there has  
5 been an increase in the CPI-U, then the board of supervisors  
6 shall adjust the auditor's compensation to the nearest dollar  
7 amount and pass a resolution detailing auditor's compensation  
8 for the following calendar year.

9       (4) The determinations and adjustments required under this  
10 subsection shall be made in the period between October 1 and  
11 November 15 of the year following the effective date of this  
12 subsection and annually between October 1 and November 15 of  
13 each year thereafter.

14       (5) Any adjustments determined by the board of supervisors  
15 shall take effect on January 1 of the following calendar year.

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