

COUNTY CONTROLLER, OFFICE CREATED
Act of Jun. 27, 1895, P.L. 403, No. 288
AN ACT

Cl. 16

Creating the office of county controller in counties of this Commonwealth containing one hundred and fifty thousand inhabitants and over, prescribing his duties, and abolishing the office of county auditor in said counties.

Compiler's Note: Section 1051 of Act 447 of 1929 provided that Act 288 is repealed except insofar as it relates to counties of the first class.

Section 1. The office of county controller is hereby established, and the office of county auditor or auditors abolished, in each county of this Commonwealth which shall contain by any Federal census one hundred thousand inhabitants or over. At the municipal election in the year one thousand nine hundred and thirteen the qualified electors of each such county, not now having a controller, shall elect one citizen of such county to serve as controller, in place of county auditor or auditors, until the first Monday of January, one thousand nine hundred and sixteen. At the municipal election in the year one thousand nine hundred and fifteen, and quadrennially thereafter, the qualified electors of each county entitled to a controller shall elect one citizen of such county, who shall serve as controller for the term of four years from the first Monday of January thereafter following, or until his successor shall be qualified, if he so long shall behave himself well.

(1 amended Mar. 27, 1913, P.L.10, No.13)

Section 2. No person holding office under the United States shall be eligible to the office of county controller during his continuance in office as aforesaid, nor until one year thereafter; and the county commissioner, county treasurer, prothonotary, register of wills, clerk of the courts, recorder of deeds, sheriff and district attorney and their chief clerks or deputies shall be ineligible, for two years, to the office of county controller, provided the said controller shall always be eligible to re-election or appointment.

Section 3. Before entering on the duties of his office the controller shall give bond to the county for which he may be elected, with at least two sureties, in the sum of twenty thousand dollars to be approved by the court of common pleas of said county, conditioned for the faithful performance of his duties and those of his deputy. The controller and his deputy and clerks shall also each take and subscribe the oath or affirmation as prescribed by article seven, section first, of the Constitution of the Commonwealth, a wilful violation of which shall be perjury. Said oaths and bonds to be recorded in the recorder's office of the proper county and then filed and kept in the commissioners' office, and the records thereof, or certified copies of the same, shall be used in evidence in all judicial proceedings with the same effect as the originals.

Section 4. The said controller shall have a general

supervision and control of the fiscal affairs of the county and of the accounts and official acts of all officers or other persons who shall collect, receive or distribute the public moneys of the county, or who shall be charged with the management or custody thereof, and he may, at any time, require from any of them, in writing, an account of all moneys, or property which may have come into their control, and he shall, immediately on the discovery of any default or delinquency, report the same to the commissioners and the court of common pleas of the county and shall take immediate measures to secure the public moneys or property and remove the delinquent party, if in office and not removed by the commissioners.

Section 5. He shall cause to be kept a full and regular set of books, in detail, by double entry, of all the fiscal operations of the county, embracing as many accounts under appropriate titles as may be necessary to show distinctly and separately all the property of the county, its receipts and expenditures, and all debts and accounts due by the county officers or others the amount raised from each source of revenue, and the expenditures in detail, and classified by reference to the objects thereof; he shall prescribe the form and manner of keeping the books and papers used by each of the officers of said county in connection with the fiscal affairs of the county, and he shall, on or before the first day of February, annually, communicate to the commissioners, in writing, a detailed estimate of and for the legitimate purposes of the county for the current year, including interests due and to fall due on all lawful debts of the county bearing interest, and the commissioners shall, on or before the fifteenth day of February thereafter, fix such rate of taxation upon the valuation of the property of the county as will raise sufficient sum to meet the said expenditures, and the commissioners shall not, by contract or otherwise, increase the expenditures of the county in any year to an amount beyond the taxes assessed as aforesaid for said year.

Section 6. That he shall, in the month of January in every year, make a report, verified by oath or affirmation, to the court of common pleas of said county of all receipts and expenditures of the county for the preceding year, in detail and classified as required in the fifth section of this act, together with a full statement of the financial conditions of the county, which report shall thereupon be published one time in such newspapers published in said county as the controller may direct, the aggregate cost of which shall not exceed fifteen hundred dollars in any one year, to be paid for out of the county treasury, which publication shall be in lieu of that required by the twenty-seventh section of the act of fifteenth of April, Anno Domini one thousand eight hundred and thirty-four.

(6 amended Apr. 27, 1923, P.L.111, No.84)

Section 7. That the controller shall keep his office in a room or rooms of the court house of the county to be furnished at the expense of the county, and shall furnish the commissioners of the county, whenever required by them, a detailed account of any officer or other person having in his

possession or under his control funds belonging to the county, and shall, at all times between the hours of ten o'clock ante meridian and two o'clock post meridian, give information respecting any of said accounts to any taxpayer of the county demanding the same.

Section 8. That he shall scrutinize, audit and decide on all bills, claims and demands whatsoever against the county, and all persons having such claims shall first present the same to the controller, and, if required, make oath or affirmation before him to the correctness thereof; he may, if he deems it necessary, require evidence, by oaths or affirmation of the claimant and otherwise, that the claim is legally due and that the supplies or services for which payment is claimed have been furnished or performed under legal authority; he may inquire or ascertain whether any officer or agent of the county is interested in the contract under which any claim may arise, or has received or is to receive any commission, consideration or gratuity relating thereto, or whether there has been any evasion of the tenth section of this act by making two or more contracts for small amounts which should have been in one; and if he shall find that there has been any evasion or that any such officer or agent is so interested, he shall refuse to approve the claim; all claims which he shall find legally due he shall certify to the commissioners. He shall countersign all receipts given by the county treasurer to persons paying money into the treasury and keep an accurate record of the same.

Section 9. That after the controller shall have assumed the duties of his office under this act the commissioners of said county shall draw no warrant on the treasury for any debt, claim or demand whatsoever, not audited and approved by the controller as provided for in the foregoing section, except for the fees of jurors, witnesses, criers and tipstaves of the several courts of the county, the amount of said fees to be ascertained by said courts and entered on the records thereof and duly certified by their respective clerks to the commissioners, being first sworn to before the controller, and said certificate shall be delivered by the commissioners to the controller for preservation as soon as the warrants are issued.

Section 10. That from and after the passage of this act all contracts made by the commissioners of said county involving an expenditure exceeding one hundred dollars shall be in writing, and shall, immediately after their execution, be filed with the controller; but no contract shall be made, nor the payment thereof certified by the controller, for over three hundred dollars, unless when made with the lowest and best bidder, after due notice to be published by the controller, when directed by the commission, if he approved the purpose of the proposals invited, all bids to be received by the controller, under seal, and to be in his presence opened by the commissioners, and the contracts awarded, of which awards the controller shall keep a record, and he shall certify no warrants for contracts not made agreeably thereto.

(10 amended Apr. 7, 1927, P.L.176, No.147)

Section 11. That all warrants drawn on the county treasury by the commissioners on certificates as provided for in the

eighth, ninth and tenth sections of this act shall be countersigned by the controller, who shall keep a correct register thereof, noting the number, date and amount of each, the date of payment and to whom and for what issued, and shall report to the commissioners monthly, or oftener if required by them, the amount of outstanding warrants registered, and the amount of money in the treasury.

Section 12. That the controller shall have the custody of all official bonds (except his own) given to the county, and of all title deeds to real estate owned by the county, and of all contracts entered into by or on behalf of the county, and of all books, documents and papers relating to its financial affairs, and of all bonds and other obligations issued by said county when paid, which bonds and other obligations, when so paid, shall be distinctly cancelled by him and carefully and regularly be filed, a register of which cancellation shall be kept by him in a book to be provided for that purpose.

Section 13. The treasurer of said county shall pay no money out of the county treasury except on warrants drawn by a majority of the commissioners and countersigned by the controller. His books shall, at all times during office hours, be open to the inspection of the controller, and he shall report daily to the controller all moneys received by him from the county, the person by whom and on what account they were paid; he shall cancel all warrants when made, by distinctly spearing or cutting them, he shall also report daily all moneys paid out by him, giving the number of the warrant and the party to whom paid, and shall deliver the warrants to the controller who shall cancel the same, and all outstanding warrants issued before the controller enters upon the duties of his office shall be presented to him as other claims against the county. But in the counties to which this applies wherein the poor tax is paid into the county treasury, the county treasurer shall also keep a separate account of the said county poor tax received by him and pay out the same upon warrants drawn by a majority of the directors of the poor of the county.

Section 14. The controller shall appoint a deputy controller and such other clerks as may be necessary, whose salaries shall be fixed by the commissioners and the controller, as provided by section seven of the act of thirty-first of March, one thousand eight hundred and seventy-six. The deputy controller shall, during the necessary or temporary absence of the controller, perform all his duties, and also in case of a vacancy, until a successor is qualified.

Section 15. That all duties devolved on the county auditors by the act of April fifteen, one thousand eight hundred and thirty-four, and all powers conferred on them by said act shall be performed and exercised by the county controller so far as regards county accounts and State taxes for which the county is or may be liable, and all other accounts with the treasurer with the Commonwealth shall be audited by the auditor of the accounts of prothonotaries, clerks, et cetera, appointed by the court of common pleas under the act of twenty-first of April, one thousand eight hundred and forty-six and its supplements. And the report required by the seventh section of this act shall

have the same effect as the report of the auditors under said act of the fifteenth of April, one thousand eight hundred and thirty-four, with like rights of appeal therefrom.

Section 16. The Governor shall appoint a person in each county wherein this act is or becomes operative, to act as controller of such county until his successor in office is duly elected and installed, and shall also appoint a suitable person to fill any vacancy that may occur by death, resignation or removal from office of controller in any county wherein this act is or becomes operative.

(16 amended May 8, 1901, P.L.140, No.114)