

COUNTY CODE - MEETINGS OF AUDITORS, AUDIT OF ACCOUNTS BY
AUDITORS AND FINANCIAL REPORT TO DEPARTMENT OF COMMUNITY AND
ECONOMIC DEVELOPMENT

Act of Jul. 2, 2007, P.L. 71, No. 22

Cl. 16

Session of 2007

No. 2007-22

HB 635

AN ACT

Amending the act of August 9, 1955 (P.L.323, No.130), entitled, as amended, "An act relating to counties of the first, third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto; relating to imposition of excise taxes by counties, including authorizing imposition of an excise tax on the rental of motor vehicles by counties of the first class; and providing for regional renaissance initiatives," further providing for meetings of auditors and for audit of accounts by auditors and financial report to Department of Community and Economic Development.

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

Section 1. Section 703 of the act of August 9, 1955 (P.L.323, No.130), known as The County Code, is amended to read:

Section 703. Meetings; Quorum.--The auditors shall assemble at the county seat on the first Monday of January in each year, and begin their audit of the fiscal affairs of the county for the fiscal year immediately preceding, and thereafter, at such times as they may find necessary for the completion of their audit before the first day of the following [April] **July**. They may, upon petition to the court of common pleas, have such additional time for the completion of their report as the court shall allow. Any two auditors when duly convened shall be a quorum for the purpose of transacting any business.

Section 2. Section 1721 of the act, amended October 5, 1967 (P.L.342, No.147), April 18, 1978 (P.L.36, No.18) and May 6, 1981 (P.L.49, No.16), is amended to read:

Section 1721. Audit of Accounts by Auditors; Report to Common Pleas; Publications; Financial Report to Department of Community [Affairs] **and Economic Development**.--(a) The auditors shall audit, settle and adjust the accounts of all county officers of the county, and make an annual report thereof, on or before the first day of the following [May] **July**, to the court of common pleas, unless upon due cause shown the court shall grant an extension of time therefor. Said report shall be in detail, showing distinctly and separately all receipts and expenditures of the several offices, and all debts and accounts due, and the amount raised from each source of revenue, and the expenditures in detail and classified by reference to the object thereof, together with a full statement of the financial conditions of the county, and a statement of the balance due from or to such county officers.

(b) The auditor's report shall be prepared and within ten days after being filed in the court of common pleas, a concise summary thereof shall be published, once, in at least two newspapers published in said county; or if not more than one

newspaper is published in the county, then in such newspaper; or if there be no newspaper published in the county, then in one newspaper of general circulation in said county. The expense of the publication of said summary shall be paid by the county. Within the summary of the auditor's or controller's report, there shall be a notice to the public that the entire text of the report shall be available for public inspection during regular business hours in the office of the auditor or controller.

(c) The county auditors shall also make an annual report of the financial condition of the county to the Department of Community [Affairs] **and Economic Development**, which report shall be signed by a majority of the auditors, and duly verified by the oath or affirmation of one of the auditors. The report shall be presented on a form furnished by the Secretary of Community [Affairs] **and Economic Development**, and shall be filed on or before the first day of the following [May] **July**.

(d) Any auditors refusing or wilfully neglecting to file the report required by this section shall, upon conviction thereof, in a summary proceeding brought at the instance of the Department of Community [Affairs] **and Economic Development**, be sentenced to pay a fine of five dollars (\$5) for each day's delay beyond said first day of [May] **July**, and costs. All fines recovered shall be for the use of the Commonwealth.

Section 3. This act shall take effect immediately.

APPROVED--The 2nd day of July, A. D. 2007.

EDWARD G. RENDELL