

**SECOND CLASS COUNTY CODE - REQUIRED FINANCIAL REPORTING**

**Act of May 12, 2010, P.L. 199, No. 27**

**Cl. 16**

Session of 2010

No. 2010-27

SB 916

AN ACT

Amending the act of July 28, 1953 (P.L.723, No.230), entitled, as amended, "An act relating to counties of the second class and second class A; amending, revising, consolidating and changing the laws relating thereto," further providing for required financial reporting; and making editorial changes.

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

Section 1. Section 1920 of the act of July 28, 1953 (P.L.723, No.230), known as the Second Class County Code, amended December 14, 1989 (P.L.631, No.75), is amended to read:

Section 1920. Controller's Settlement of Accounts; Report to Common Pleas; Publications; Financial Report to Department of Community [Affairs] **and Economic Development** .--The controller shall, at the end of each fiscal year, complete the audit, settlement and adjustment of the accounts of all county officers. He shall, in the month of [May] **July** 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 by reference to the object thereof, together with a full statement of the financial conditions of the county. A concise summary of this report shall thereupon be published one time in such newspapers published in the county as the controller may direct, but the aggregate cost thereof shall not exceed four thousand dollars (\$4,000) in any one year, to be paid for out of the county treasury. Such report may also be published in printed pamphlets, at the cost of the county, the number and cost of such pamphlets to be determined by the controller and the county commissioners. The controller shall also, by the first Monday of the month of [May] **July** of the year after the close of the fiscal year, make an annual report to the Department of Community [Affairs] **and Economic Development** of the financial condition of the county, on forms furnished by the Secretary of Community [Affairs] **and Economic Development** , and subject to the penalties provided in section 1921 of this act for the controller refusing or neglecting to make similar reports.

Section 2. This act shall take effect immediately.

APPROVED--The 12th day of May, A. D. 2010.

EDWARD G. RENDELL