CREATING THE LEGISLATIVE AUDIT ADVISORY COMMISSION Act of Jun. 30, 1970, P.L. 442, No. 151

C1. 46

AN ACT

Implementing the provisions of Article VIII, section 10 of the Constitution of Pennsylvania, by designating the Commonwealth officers who shall be charged with the function of auditing the financial transactions after the occurrence thereof of the Legislative and Judicial branches of the government of the Commonwealth, establishing a Legislative Audit Advisory Commission, and imposing certain powers and duties on such commission.

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

Section 1. Audits of Affairs of the General Assembly, Legislative Agencies.—The financial affairs of the General Assembly and its legislative service agencies shall be audited by a certified public accountant to be retained by the Legislative Audit Advisory Commission. At least one such audit shall be made each year; however, special audits may be made when they appear necessary in the judgment of the Legislative Audit Advisory Commission.

Section 2. Legislative Audit Advisory Commission.--(a) There shall be an independent advisory commission, to be known as the Legislative Audit Advisory Commission, which shall consist of eight members, a majority and a minority member of the House of Representatives and two public members appointed by the Speaker of the House of Representatives, and a majority and a minority member of the Senate and two public members appointed by the President Pro Tempore of the Senate. The commission shall organize annually by electing from among themselves a chairman and a secretary.

- (b) Except for the public members of the commission who shall receive a compensation of \$100 for each day the Commission shall meet, no other member of the commission shall receive any compensation but all members shall receive traveling and actual expenses incurred as members of the commission. ((b) amended Apr. 6, 1980, P.L.85, No.29)
 - (c) The powers and duties of the commission shall be to:
- (1) Examine the standards of audits performed under the provisions of section 10 of Article VIII, of the Constitution of Pennsylvania, and recommend measures for the improvement of preauditing and post-auditing of the financial affairs of the Commonwealth.
- (2) Report annually recommendations and suggested legislation, if any, for the improvement of auditing in the Commonwealth, and particularly as it pertains to the Legislature.
- Section 3. Audits of Affairs of the Several Courts of the Commonwealth.--(3 repealed Apr. 28, 1978, P.L.202, No.53)

Section 4. Effective Date. -- This act shall take effect

immediately.