
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2019 Session of
2024

INTRODUCED BY GREINER, FEE, MENTZER, ZIMMERMAN, T. JONES AND
MAKO, FEBRUARY 7, 2024

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 7, 2024

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An
2 act concerning townships of the second class; and amending,
3 revising, consolidating and changing the law relating
4 thereto," in auditors and accountants, further providing for
5 appointment of accountant and providing for appointment of
6 independent auditor and abolishment of office of elected
7 auditor.

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

10 Section 1. Section 917(b) (2) of the act of May 1, 1933
11 (P.L.103, No.69), known as The Second Class Township Code, is
12 amended to read:

13 Section 917. Appointment of Accountant.--* * *

14 (b) * * *

15 (2) (i) At least thirty days prior to the organizational
16 meeting or thirty days prior to any vote to appoint a certified
17 or competent public accountant or a firm of certified or
18 competent public accountants to replace the elected auditors,
19 the board of supervisors shall advertise in a newspaper of
20 general circulation the intent to appoint a certified or

1 competent public accountant or a firm of certified or competent
2 public accountants to replace the elected auditors.

3 (ii) Except after abolishing the office of auditor under
4 section 918, the board of supervisors at the organizational
5 meeting shall pass a resolution reaffirming the appointment
6 under this section.

7 * * *

8 Section 2. The act is amended by adding a section to read:

9 Section 918. Appointment of Independent Auditor; Abolishment
10 of Office of Elected Auditor.--(a) The board of supervisors may
11 provide, by ordinance passed by a two-thirds vote of the entire
12 board of supervisors, for the appointment of an independent
13 auditor who must be a certified public accountant registered in
14 this Commonwealth, a firm of certified public accountants
15 registered in this Commonwealth or a competent public accountant
16 or a competent firm of public accountants.

17 (b) When an ordinance has been adopted under subsection (a),
18 an independent auditor shall be appointed annually, by
19 resolution before the close of the fiscal year. The board of
20 supervisors shall enter into a contract for each appointment.
21 The independent auditor shall examine, audit and settle the
22 accounting records of the township for the fiscal year. The
23 independent auditor shall have the same powers and duties,
24 except for setting compensation of supervisors employed by the
25 township and be subject to the same penalties as the elected
26 auditors under this article. The compensation for independent
27 auditors shall be set by the board of supervisors. The
28 responsibility to publish the concise financial statement as
29 provided by section 904 shall be completed by the township
30 secretary upon receipt of the statement from the independent

1 auditor within the required time frame.

2 (c) When an independent auditor is appointed under this
3 section, the office of elected auditor shall be abolished by
4 ordinance as provided under subsection (a), but the elected
5 auditors then in office shall continue to hold office during the
6 term for which they were elected, and the elected auditors shall
7 not audit, settle or adjust the accounts audited by the
8 independent auditor but shall perform the other duties of
9 office. No adjustments to the compensation of supervisors
10 employed by the township may be made by the elected auditors.

11 (d) (1) If any township has provided by ordinance for the
12 audit of its accounts by an appointed independent auditor, the
13 township may at any time repeal the ordinance under subsection
14 (a), and the contract under subsection (b) shall be canceled as
15 of the date set in the ordinance.

16 (2) The township may, at the next municipal election
17 following the repeal of the ordinance, elect three auditors, one
18 for a term of two years, one for a term of four years and one
19 for a term of six years, on the first Monday in January
20 following the election. The elected auditors shall succeed the
21 appointed auditor and shall have and possess all the powers and
22 perform all the duties provided in this part for elected
23 auditors.

24 (3) If, at any time after the effective date of an ordinance
25 abolishing the office of appointed auditor, there shall be a
26 vacancy in the office of elected auditor, the board of
27 supervisors shall fill the vacancy in the manner prescribed in
28 section 407.

29 (e) (1) The duties of the elected auditor under section 606
30 relating to setting compensation for supervisors that hold other

1 employe positions shall be performed by the supervisors.

2 (2) The board of supervisors shall establish a series of
3 salary schedules that apply to any supervisor that may hold an
4 employe position with the township.

5 (3) The salary schedules shall be established through an
6 ordinance that cannot take effect until after the next municipal
7 election and may not be adjusted for six years. The ordinance
8 may be passed by the board of supervisors prior to the effective
9 date of the abolishment of the board of auditors.

10 (4) All other compensation, including, but not limited to,
11 pensions, may be changed by ordinance by the board of
12 supervisors as needed. Any changes made shall not take effect
13 until the beginning of the supervisors' next term of office.

14 Section 3. This act shall take effect in 60 days.