
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 591

Session of
1971

INTRODUCED BY MESSRS. STONE, LUTTY, DeMEDIO, KAHLE AND
FOOR, MARCH 29, 1971

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 29, 1971

AN ACT

1 Amending the act of May 1, 1933 (P.L.103), entitled "An act
2 concerning townships of the second class; and amending,
3 revising, consolidating, and changing the law relating
4 thereto," increasing the maximum compensation of auditors.

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

7 Section 1. Section 545, act of May 1, 1933 (P.L.103), known
8 as "The Second Class Township Code," reenacted and amended July
9 10, 1947 (P.L.1481) and amended April 23, 1963 (P.L.25), is
10 amended to read:

11 Section 545. Meetings; Duties; Quorum; Surcharges;
12 Compensation.-- The auditors of townships shall meet annually,
13 at the place of meeting of the supervisors, on the day following
14 the day which is fixed by this act for organization of the
15 township supervisors; and shall organize by the election of a
16 chairman and secretary, and shall audit, settle, and adjust the
17 accounts of the supervisors, superintendents, roadmasters,
18 treasurer, and tax collector of the township, and fix the
19 compensations for the current year authorized in section 515

1 hereof. Two auditors shall constitute a quorum. The auditors
2 shall also make an audit of the dockets, transcripts, and other
3 official records of the justices of the peace to determine the
4 amounts of fines and costs paid over or due the township, and
5 the dockets and records of the justices of the peace shall be
6 open to inspection by the auditors for such purpose.

7 Upon the death or resignation of any of the above officers
8 the auditor, upon call of the chairman, shall meet and audit the
9 accounts of the former incumbent, and at that time fix the
10 compensation of his successor if authorized by this act to fix
11 the compensation for such office.

12 Any elected or appointed officer, whose act, error or
13 omission has contributed to the financial loss of any township,
14 shall be surcharged by the auditors with the amount of such
15 loss, and the surcharge of any such officer shall take into
16 consideration as its basis, the results of such act, error or
17 omission and the results had the procedure been strictly
18 according to law. The provisions hereof limiting the amount of
19 any surcharge shall not apply to cases involving fraud or
20 collusion on the part of such officers, nor to any penalty
21 ensuing to the benefit of or payable to the Commonwealth.

22 Each auditor shall receive [~~ten~~] twenty dollars per diem for
23 each day necessarily employed in the duties of his office, to be
24 paid out of the funds of the township. In no event shall any
25 auditor in a township having a population of ten thousand
26 (10,000) or less be entitled to receive more than [~~two~~] four
27 hundred dollars [~~(\$200)~~] (\$400) for any calendar year. In no
28 event shall any auditor in a township having a population in
29 excess of ten thousand (10,000) be entitled to receive more than
30 [~~four~~] eight hundred dollars [~~(\$400)~~] (\$800) for any calendar

1 year. A day shall consist of not less than five hours in the
2 aggregate.

3 Section 2. The first paragraph of section 547 of the act
4 amended February 2, 1966 (P.L.1887), is amended to read:

5 Section 547. Completion, Filing and Publication of Annual
6 Township Report and Financial Statement.--The auditors shall
7 complete their audit, settlement, and adjustment prior to March
8 first of each year, and in townships having a population of ten
9 thousand (10,000) or less, no more than twenty days shall be
10 expended on such audit. In townships having a population in
11 excess of ten thousand (10,000), no more than forty days shall
12 be expended on such audit. In addition to the time actually
13 expended by the auditors to complete their audit, settlement and
14 adjustment within such twenty or forty days limitations, the
15 auditors may expend not more than a total of ten additional days
16 at a compensation of [ten] twenty dollars [(\$10)] (\$20) per day
17 to audit the accounts of any public official who handles public
18 funds when a vacancy occurs in the office of such public
19 official.

20 * * *