

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**

**No. 635**      Session of  
2007

INTRODUCED BY SURRA, M. KELLER, BAKER, BELFANTI, BIANCUCCI,  
BOYD, CALTAGIRONE, CAPPELLI, CAUSER, COHEN, DALEY, DENLINGER,  
FABRIZIO, GIBBONS, GRELL, GRUCELA, HARRIS, HENNESSEY, HESS,  
HUTCHINSON, MILLARD, PHILLIPS, RAPP, ROSS, SCAVELLO,  
SIPTROTH, STABACK, R. STEVENSON, SWANGER, WALKO, YOUNGBLOOD,  
GEIST, ROAE, PRESTON, PALLONE AND PEIFER, MARCH 7, 2007

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 7, 2007

AN ACT

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

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

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

16 Section 703. Meetings; Quorum.--The auditors shall assemble  
17 at the county seat on the first Monday of January in each year,  
18 and begin their audit of the fiscal affairs of the county for  
19 the fiscal year immediately preceding, and thereafter, at such  
20 times as they may find necessary for the completion of their

1 audit before the first day of the following [April] July. They  
2 may, upon petition to the court of common pleas, have such  
3 additional time for the completion of their report as the court  
4 shall allow. Any two auditors when duly convened shall be a  
5 quorum for the purpose of transacting any business.

6 Section 2. Section 1721 of the act, amended October 5, 1967  
7 (P.L.342, No.147), April 18, 1978 (P.L.36, No.18) and May 6,  
8 1981 (P.L.49, No.16), is amended to read:

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

24 (b) The auditor's report shall be prepared and within ten  
25 days after being filed in the court of common pleas, a concise  
26 summary thereof shall be published, once, in at least two  
27 newspapers published in said county; or if not more than one  
28 newspaper is published in the county, then in such newspaper; or  
29 if there be no newspaper published in the county, then in one  
30 newspaper of general circulation in said county. The expense of

1 the publication of said summary shall be paid by the county.  
2 Within the summary of the auditor's or controller's report,  
3 there shall be a notice to the public that the entire text of  
4 the report shall be available for public inspection during  
5 regular business hours in the office of the auditor or  
6 controller.

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

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

22 Section 3. This act shall take effect immediately.