

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2249 Session of
2008

INTRODUCED BY SURRA, J. WHITE, FRANKEL, FREEMAN, GIBBONS,
HALUSKA, HARPER, HESS, HORNAMAN, KOTIK, KULA, MELIO, MOYER,
PASHINSKI, SIPTROTH, STABACK, SWANGER, CALTAGIRONE AND
YOUNGBLOOD, FEBRUARY 14, 2008

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 14, 2008

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled, as
2 reenacted and amended, "An act concerning townships of the
3 second class; and amending, revising, consolidating and
4 changing the law relating thereto," further providing for
5 auditor duties.

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

8 Section 1. Section 904 of the act of May 1, 1933 (P.L.103,
9 No.69), known as The Second Class Township Code, reenacted and
10 amended November 9, 1995 (P.L.350, No.60), is amended by adding
11 a subsection to read:

12 Section 904. Completion, Filing and Publication of Annual
13 Township Report and Financial Statement.--* * *

14 (b.1) If the township supervisors have appointed an
15 accountant or firm in accordance with section 917, prior to the
16 filing of the report in accordance with subsection (b), the
17 appointed accountant or firm shall submit a copy of the report
18 to the elected auditors for review. The elected auditors may

1 submit to the board of supervisors comments concerning the
2 report of the accountant or firm.

3 * * *

4 Section 2. Section 917(c) of the act is amended to read:

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

6 (c) When an accountant or firm is appointed under subsection
7 (a) or (b), the board of auditors shall not audit, settle or
8 adjust the accounts audited by the appointee but shall perform
9 the other duties of the office, including, but not limited to, a
10 review of the report of the appointed accountant or firm and
11 other financial affairs of the township. The accountant or firm
12 has the powers given to the board of auditors under this act,
13 except the audit shall be made in accordance with generally
14 accepted auditing standards, and further provide that the
15 accountant or firm appointed under subsection (a) or (b) shall
16 not have the power to determine compensations, and they are
17 subject to the same penalties as the elected auditors under this
18 act. The report of the accountant or firm is subject to appeals
19 the same as reports of the board of auditors under this act.

20 * * *

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