

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 183 Session of 2015

INTRODUCED BY TEPLITZ, BLAKE, SMITH AND BOSCOLA,  
FEBRUARY 11, 2015

REFERRED TO STATE GOVERNMENT, FEBRUARY 11, 2015

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled,  
 2 as amended, "An act relating to the finances of the State  
 3 government; providing for the settlement, assessment,  
 4 collection, and lien of taxes, bonus, and all other accounts  
 5 due the Commonwealth, the collection and recovery of fees and  
 6 other money or property due or belonging to the Commonwealth,  
 7 or any agency thereof, including escheated property and the  
 8 proceeds of its sale, the custody and disbursement or other  
 9 disposition of funds and securities belonging to or in the  
 10 possession of the Commonwealth, and the settlement of claims  
 11 against the Commonwealth, the resettlement of accounts and  
 12 appeals to the courts, refunds of moneys erroneously paid to  
 13 the Commonwealth, auditing the accounts of the Commonwealth  
 14 and all agencies thereof, of all public officers collecting  
 15 moneys payable to the Commonwealth, or any agency thereof,  
 16 and all receipts of appropriations from the Commonwealth,  
 17 authorizing the Commonwealth to issue tax anticipation notes  
 18 to defray current expenses, implementing the provisions of  
 19 section 7(a) of Article VIII of the Constitution of  
 20 Pennsylvania authorizing and restricting the incurring of  
 21 certain debt and imposing penalties; affecting every  
 22 department, board, commission, and officer of the State  
 23 government, every political subdivision of the State, and  
 24 certain officers of such subdivisions, every person,  
 25 association, and corporation required to pay, assess, or  
 26 collect taxes, or to make returns or reports under the laws  
 27 imposing taxes for State purposes, or to pay license fees or  
 28 other moneys to the Commonwealth, or any agency thereof,  
 29 every State depository and every debtor or creditor of the  
 30 Commonwealth," in Department of the Auditor General,  
 31 providing for audit of accounts of the General Assembly; and  
 32 repealing Act 151 of 1970.

33 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. The act of April 9, 1929 (P.L.343, No.176), known  
3 as The Fiscal Code, is amended by adding a section to read:

4 Section 403.1. Audit of Accounts of the General Assembly.--

5 (a) (1) The Department of the Auditor General shall have the  
6 power and its duty shall be to annually audit the accounts and  
7 records of the General Assembly, the separate caucuses and the  
8 legislative service agencies, in accordance with generally  
9 accepted auditing standards, to determine if moneys received  
10 were expended or are being expended for the purpose for which  
11 the moneys were paid.

12 (2) Copies of the audits under paragraph (1) shall be made  
13 available to the Secretary of the Senate and Chief Clerk of the  
14 House of Representatives and on the publicly accessible Internet  
15 website of the department.

16 (b) If the department finds that any money received by the  
17 General Assembly, the separate caucuses or the legislative  
18 service agencies has been expended for any purpose other than  
19 that for which it was paid, the department shall notify the  
20 State Treasurer, who shall decline to approve any further  
21 requisition for the payment of an appropriation until an amount  
22 equal to the amount improperly expended has been properly  
23 expended.

24 Section 2. Repeals are as follows:

25 (1) The General Assembly declares that the repeal under  
26 paragraph (2) is necessary to effectuate the addition of  
27 section 403.1 of the act.

28 (2) The act of June 30, 1970 (P.L.442, No.151), entitled  
29 "An act implementing the provisions of Article VIII, section  
30 10 of the Constitution of Pennsylvania, by designating the

1 Commonwealth officers who shall be charged with the function  
2 of auditing the financial transactions after the occurrence  
3 thereof of the Legislative and Judicial branches of the  
4 government of the Commonwealth, establishing a Legislative  
5 Audit Advisory Commission, and imposing certain powers and  
6 duties on such commission," is repealed.  
7 Section 3. This act shall take effect in 60 days.