

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1573 Session of  
2017

INTRODUCED BY HARPER, KAMPF, JAMES, FREEMAN AND DALEY,  
JUNE 16, 2017

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 16, 2017

AN ACT

1 Amending Titles 8 (Boroughs and Incorporated Towns) and 11  
2 (Cities) of the Pennsylvania Consolidated Statutes, in powers  
3 and duties of elected officials, further providing for  
4 completion, filing and publication of auditor's report and  
5 financial statement; and, in accounts and finances, further  
6 providing for annual reports, publication, filing report with  
7 Department of Community and Economic Development and penalty.

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

10 Section 1. Section 1059.1(a) and (b.1) of Title 8 of the  
11 Pennsylvania Consolidated Statutes are amended to read:

12 § 1059.1. Completion, filing and publication of auditor's  
13 report and financial statement.

14 (a) [Reports.] Report.--The auditors shall complete the  
15 annual audit, adjustment and settlement as soon as possible  
16 after the end of the fiscal year. The auditors shall, within ten  
17 days after completing the annual audit, publish once, in at  
18 least one newspaper of general circulation, [a] concise  
19 financial [statement setting forth all of the following:

20 (1) The balance in the treasury at the beginning of the

1 fiscal year.

2 (2) All revenue received during the fiscal year by major  
3 classifications.

4 (3) All expenditures made during the fiscal year by  
5 major functions and the current resources and liabilities of  
6 the borough at the end of the fiscal year.

7 (4) The gross liability and net debt of the borough.

8 (5) The amount of assessed valuation of the borough.

9 (6) The assets of the borough with their character and  
10 value.

11 (7) The date of the last maturity of the respective  
12 forms of funded debt.

13 (8) The assets in each sinking fund.] information  
14 prepared or approved by the auditors and consistent with the  
15 audited financial statements for total assets, total  
16 liabilities and total net position at the end of the fiscal  
17 year and total revenue, total expenses and changes in total  
18 net position for that fiscal year and a reference to a place  
19 within the borough where copies of the financial statements  
20 and accompanying audit report may be examined. If the full  
21 financial statements and accompanying audit report are not  
22 published, copies shall be supplied to the publishing  
23 newspaper when the request for publication is submitted.

24 \* \* \*

25 (b.1) Filing of [reports] report and penalties.--The  
26 [reports] report shall be prepared no later than 90 days after  
27 the close of the fiscal year. It shall be the duty of the  
28 secretary of the auditors to file a copy of the report with the  
29 secretary of the borough, with the clerk of the court of common  
30 pleas of the county or the prothonotary under local rules of

1 court, with the Department of Transportation and with the  
2 Department of Community and Economic Development no later than  
3 90 days after the close of the fiscal year. Any secretary of the  
4 auditors refusing or willfully neglecting to file the report  
5 commits a summary offense. If the failure to file the report  
6 within the period specified is due to the failure of any or all  
7 of the auditors to prepare the statement upon which the report  
8 is to be based, the auditor commits a summary offense.

9 \* \* \*

10 Section 2. Section 11812(b)(2) and (3) of Title 11 is  
11 amended to read:

12 § 11812. Annual reports, publication, filing report with  
13 Department of Community and Economic Development and  
14 penalty.

15 \* \* \*

16 (b) Publication.--

17 \* \* \*

18 (2) [The report and financial statement] The concise  
19 financial information approved by the independent auditor and  
20 consistent with the audited financial statements for total  
21 assets, total liabilities and total net position at the end  
22 of the fiscal year and total revenue, total expenses and  
23 changes in total net position for that fiscal year and a  
24 reference to a place within the city where copies of the  
25 financial statements and accompanying auditor's report may be  
26 examined shall be published in a newspaper of general  
27 circulation as required by section 10109 (relating to  
28 publication of notices) at least 10 days prior to the April  
29 meeting scheduled pursuant to subsection (a). If the full  
30 financial statements and accompanying auditor's report are

1 not published, copies shall be supplied to the publishing  
2 newspaper when the request for publication is submitted.

3 (3) Before the report or statement is made or the  
4 concise financial information is published, it shall be  
5 approved by the independent auditor, who may approve it,  
6 subject to exceptions. Council may cause the statement to be  
7 printed in pamphlet form in addition to the publications  
8 made.

9 \* \* \*

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