
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1574 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 the act of June 24, 1931 (P.L.1206, No.331), entitled
2 "An act concerning townships of the first class; amending,
3 revising, consolidating, and changing the law relating
4 thereto," in auditors, further providing for surcharges,
5 auditors' report and publication of financial statements.

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

8 Section 1. Section 1003 of the act of June 24, 1931
9 (P.L.1206, No.331), known as The First Class Township Code, is
10 amended to read:

11 Section 1003. Surcharges; Auditors' Report; Publication of
12 Financial Statements.--The auditors shall complete their audit,
13 settlement, and adjustment within as short a time as possible,
14 and shall file copies thereof with the secretary of the
15 township, the clerk of the court or the prothonotary, as may be
16 provided by local rules of court, the Department of Community
17 Affairs and the Department of Highways not later than ninety
18 days after the close of the fiscal year. Any officer or person
19 whose act or neglect has contributed to the financial loss of

1 the township shall be surcharged by the auditors with the amount
2 of such loss. They shall, within ten days after the completion
3 of their report, publish, by advertisement in at least one
4 newspaper of general circulation published in the township, or
5 if no newspaper is published therein, then in one newspaper
6 circulating generally in the township [a], concise financial
7 [statement setting forth the balance in the treasury at the
8 beginning of the preceding fiscal year; all revenues received
9 during the fiscal year by major classifications; all
10 expenditures made during the fiscal year by major functions, and
11 the current resources and liabilities of the township at the end
12 of the fiscal year; the gross liability and net debt of the
13 township; the amount of the assessed valuation of the township;
14 the assets of the township with the character and value thereof;
15 the date of the last maturity of the respective forms of funded
16 debt and the assets in the sinking fund.] information prepared
17 or approved by the auditors and consistent with the audited
18 financial statements for total assets, total liabilities and
19 total net position at the end of the fiscal year and total
20 revenue, total expenses and changes in total net position for
21 that fiscal year and a reference to a place within the township
22 where copies of the financial statements and accompanying
23 auditors' report may be examined. If the full financial
24 statements and accompanying auditors' report are not published,
25 copies shall be supplied to the publishing newspaper when the
26 request for publication is submitted. The auditors' report and
27 financial statement shall be made on uniform forms prepared and
28 furnished, as provided in section 1701a of this act. The
29 auditors' report and financial statement shall be signed by all
30 of the auditors and the auditors' report shall be duly verified

1 by the oath of one of the auditors. Any auditor refusing or
2 wilfully neglecting to file an auditors' report shall, upon
3 conviction thereof, in a summary proceeding be sentenced to pay
4 a fine of five dollars for each day's delay beyond the time
5 fixed herein for the filing of such report and costs. All fines
6 recovered shall be for the use of the Commonwealth.

7 Section 2. This act shall take effect in 60 days.