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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 772 Session of  
2017

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INTRODUCED BY McGARRIGLE, EICHELBERGER, HUTCHINSON, BLAKE AND  
SCHWANK, JUNE 16, 2017

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REFERRED TO LOCAL GOVERNMENT, JUNE 16, 2017

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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.