
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1582 Session of
2019

INTRODUCED BY GREINER, RYAN, FEE, GAYDOS, ZIMMERMAN, LAWRENCE,
KAUFFMAN, MENTZER, KEEFER, HICKERNELL AND MIZGORSKI,
JUNE 5, 2019

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 5, 2019

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An
2 act concerning townships of the second class; and amending,
3 revising, consolidating and changing the law relating
4 thereto," in auditors and accountants, further providing for
5 appointment of accountant and providing for abolishment of
6 office of elected auditor.

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

9 Section 1. Section 917(b) (2) of the act of May 1, 1933
10 (P.L.103, No.69), known as The Second Class Township Code, is
11 amended to read:

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

13 (b) * * *

14 (2) (i) At least thirty days prior to the organizational
15 meeting or thirty days prior to any vote to appoint a certified
16 or competent public accountant or a firm of certified or
17 competent public accountants to replace the elected auditors,
18 the board of supervisors shall advertise in a newspaper of
19 general circulation the intent to appoint a certified or

1 competent public accountant or a firm of certified or competent
2 public accountants to replace the elected auditors.

3 (ii) Except after abolishing the office of auditor under
4 section 918, the board of supervisors at the organizational
5 meeting shall pass a resolution reaffirming the appointment
6 under this section.

7 * * *

8 Section 2. The act is amended by adding a section to read:
9 Section 918. Abolishment of Office of Elected Auditor.

10 (a) The board of supervisors may provide, by ordinance
11 passed by a two-thirds vote of the entire board of supervisors,
12 for the appointment of an independent auditor who must be a
13 certified public accountant registered in this Commonwealth, a
14 firm of certified public accountants registered in this
15 Commonwealth or a competent public accountant or a competent
16 firm of public accountants.

17 (b) When an ordinance has been adopted under subsection (a),
18 an independent auditor shall be appointed annually, by
19 resolution before the close of the fiscal year. The independent
20 auditor shall make an independent examination of the accounting
21 records of the borough for the fiscal year and perform the other
22 duties and exercise the powers as conferred upon the independent
23 auditor under section 917.

24 (c) When an independent auditor is appointed under this
25 section, the office of elected township auditor shall be
26 abolished, but the township auditors then in office shall
27 continue to hold office during the term for which they were
28 elected, and the township auditor shall not audit, settle or
29 adjust the accounts audited by the independent auditor but shall
30 perform the other duties of office.

1 (d) (1) If any township has provided by ordinance for the
2 audit of its accounts by an appointed auditor, the township may
3 at any time repeal the ordinance, and the contract under section
4 917 shall be canceled as of the date set in the ordinance.

5 (2) The township may, at the next municipal election
6 following the repeal of the ordinance, elect three auditors, one
7 for a term of two years, one for a term of four years and one
8 for a term of six years, on the first Monday in January
9 following the election. The elected auditors shall succeed the
10 appointed auditor and shall have and possess all the powers and
11 perform all the duties provided in this part for elected
12 auditors.

13 (3) If, at any time after the effective date of an ordinance
14 abolishing the office of appointed auditor, there shall be a
15 vacancy in the office of elected auditor, the board of
16 supervisors shall fill the vacancy in the manner prescribed in
17 section 407.

18 (e) (1) The duties of the elected auditor under section 606
19 relating to setting compensation for supervisors that hold other
20 employee positions shall be performed by the supervisors.

21 (2) The board of supervisors shall establish a series of
22 salary schedules that apply to any supervisor that may hold an
23 employee position with the township.

24 (3) The salary schedules shall be established through an
25 ordinance that cannot take effect until after the next municipal
26 election and may not be adjusted for six years.

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