

Veto No. 1977-1

SB 106

December 16, 1977

To the Honorable, the Senate
of the Commonwealth of Pennsylvania:

I return herewith, without my approval, Senate Bill No. 106, Printer's No. 1492, entitled "An act amending the act of July 28, 1953 (P.L. 723, No. 230), entitled, as amended, 'Second Class County Code,' requiring mandatory audits of the minor judiciary."

This bill would amend the Second Class County Code to mandate annual audits of the accounts of justices of the peace. Current law provides that such audits *may* be made.

I must withhold my approval of this bill because it is duplicative to a large extent, and would mandate an unnecessary additional expense on local governments.

Presently, the Auditor General, pursuant to the Fiscal Code, annually audits the accounts of moneys required to be forwarded by justices of the peace to the Commonwealth. Although the Auditor General does not audit the accounts of moneys to be forwarded to political subdivisions, the Second Class County Code provides for such audits if the County Government deems it necessary. Therefore, the only possible moneys currently unaudited would be these local funds, which, under current law, as I have noted, the County has the power to audit.

It would therefore be both duplicative, and in many instances unnecessarily expensive, to require these additional audits by County Governments.

I note that this is the second occasion this language has been submitted to me for consideration. I hope that a properly drawn bill will be submitted in the future to rectify any problems occurring in Allegheny County concerning the audits of the named officials.

For these reasons, the bill is not approved.

MILTON J. SHAPP