

## Veto No. 1978-7

HB 1124

June 23, 1978

To the Honorable, the House of Representatives  
of the Commonwealth of Pennsylvania:

I return herewith, without my approval, House Bill No. 1124, Printer's No. 1967, entitled "An act amending the act of August 9, 1955 (P.L.323, No.130), entitled 'The County Code,' making certain audits mandatory and making an editorial change."

This bill would amend the County Code to mandate annual audits of the accounts of aldermen, magistrates and district justices. 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 aldermen, magistrates and district justices to the Commonwealth. Although the Auditor General does not audit the accounts of moneys to be forwarded to political subdivisions, the 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.

For these reasons the bill is not approved.

MILTON J. SHAPP