

thirds vote of the members thereof at a meeting of the board after not less than ten days' notice of the fact that such resolution would be presented for action at such meeting, fix the fiscal year of such school district so as to begin on the first day of July in each year instead of on the first day of January as hereinabove provided.

Section 2. This act shall take effect immediately.

APPROVED—The 22d day of December, A. D. 1965.

WILLIAM W. SCRANTON

No. 454

AN ACT

HB 1454

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," changing dates for reports by controllers and auditors to courts of common pleas and to the Department of Internal Affairs.

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

Section 1. Section 1720, act of August 9, 1955 (P. L. 323), known as "The County Code," is amended to read:

Section 1720. Controller's Settlement of Accounts; Report to Common Pleas; Publications; Financial Report to Department of Internal Affairs.—The controller shall, at the end of each fiscal year, complete the audit, settlement and adjustment of the accounts of all county officers. He shall, [in the month of January] before the first day of April in every year, make a report, verified by oath or affirmation, to the Court of Common Pleas of said county, of all receipts and expenditures of the county for the preceding year, in detail, and classified by reference to the object thereof, together with a full statement of the financial conditions of the county. Such report shall thereupon be published one time in such newspapers published in said county as the controller may direct, but the aggregate cost thereof shall not exceed fifteen hundred dollars (\$1500) in any one year in any county, to be paid for out of the county treasury. Such report may also be published in printed pamphlets at the

cost of the county, the number and cost of such pamphlets to be determined by the controller and the county commissioners. The controller shall also, [within sixty days after the close of the fiscal year,] before the first day of April, make an annual report to the Department of Internal Affairs of the financial condition of the county, on forms furnished by the Secretary of Internal Affairs, and subject to the penalties provided in section one thousand seven hundred twenty-one of this act for auditors refusing or neglecting to make similar reports.

Section 2. Subsection (a) of section 1721 of the act, amended February 10, 1956 (P. L. 1039), is amended to read:

Section 1721. Audit of Accounts by Auditors; Report to Common Pleas; Publications; Financial Report to Department of Internal Affairs.—(a) The auditors shall audit, settle and adjust the accounts of all county officers of the county, and make an annual report thereof, on or before the first [Monday of] day of the following April, to the court of common pleas, unless upon due cause shown the court shall grant an extension of time therefor. Said report shall be in detail, showing distinctly and separately all receipts and expenditures of the several offices, and all debts and accounts due, and the amount raised from each source of revenue, and the expenditures in detail and classified by reference to the object thereof, together with a full statement of the financial conditions of the county, and a statement of the balance due from or to such county officers.

* * *

Section 3. Subsection (c) of section 1721 of the act is amended to read:

Section 1721. Audit of Accounts by Auditors; Report to Common Pleas; Publications; Financial Report to Department of Internal Affairs.— * * *

(c) The county auditors shall also make an annual report of the financial condition of the county to the Department of Internal Affairs, which report shall be signed by a majority of the auditors, and duly verified by the oath or affirmation of one of the auditors. The report shall be presented on a form furnished by the Secretary of Internal Affairs, and shall be filed [within sixty days after the close of the fiscal year] on or before the first day of the following April.

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APPROVED—The 22d day of December, A. D. 1965.

WILLIAM W. SCRANTON