

No. 166

AN ACT

HB 1252

Amending the act of June 24, 1931 (P. L. 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," providing for the appointment of independent auditors.

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

Section 1. Section 520, act of June 24, 1931 (P. L. 1206), known as "The First Class Township Code," reenacted and amended May 27, 1949 (P. L. 1955), is amended to read:

Section 520. Election of Auditors.—At each municipal election, one auditor shall be elected for a term of six years, from the first Monday of January succeeding such election. No auditor shall at the same time hold any other elective or appointive office.

Any township may, instead of electing three auditors as above provided or one controller as hereinafter provided, provide, by ordinance, for the audit of its accounts by an **[auditor appointed by the court of quarter sessions of the county, who shall be either a person or firm licensed as a certified public accountant, or a person skilled in auditing work; and where such an ordinance is so adopted, such auditor shall be appointed by the court, annually before the commencement of a fiscal year, to audit the accounts of the township for the fiscal year then closing. Any such appointed] independent auditor who shall be a certified public accountant, registered in Pennsylvania, a firm of certified public accountants so registered, or a competent public accountant, or a competent firm of public accountants. Where such an ordinance has been so adopted, an independent auditor shall be appointed, annually, by resolution before the close of the fiscal year, to make an independent examination of all the accounts and accounting records of the township for the fiscal year then closing. Said appointment shall be made at least thirty days prior to the close of the fiscal year. Such independent auditor shall have and possess all the powers and perform all the duties provided in this act for elected auditors. The compensation of any such *type of* appointed auditor shall be fixed by the [court. In townships so providing by ordinance for an appointed auditor,] board of commissioners. When an independent auditor is appointed as herein provided, the office of elected auditor is hereby abolished.**

Whenever any township has heretofore provided by ordinance, for the audit of its accounts by an *appointed* auditor **[appointed by the court of the county]**, said township shall have the right at any time to repeal said ordinance; and, thereupon, the office of *appointed* auditor **[appointed by the court]** shall be abolished, and said township shall have the further right, at the next

municipal election following the repeal of said ordinance, to elect three auditors, one for a term of two years, one for a term of four years, and one for a term of six years from the first Monday of January succeeding such election, which auditors so elected shall succeed the *appointed* auditor [**appointed by the court**], and shall have and possess all the powers and perform all the duties provided in this act for elected auditors.

APPROVED—The 17th day of December, A. D. 1969.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 166.



Louis J. Kelly
Secretary of the Commonwealth.