

## No. 131

## AN ACT

## SB 931

Amending the act of April 18, 1929 (P.L.612, No.253), entitled, as amended, "An act for the election of the mayor, members of town council, and auditors, in incorporated towns of the Commonwealth; regulating the manner of voting for such officers, and repealing inconsistent general, local and special laws," authorizing town council to appoint an independent auditor.

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

Section 1. Section 4, act of April 18, 1929 (P.L.612, No.253), entitled, as amended, "An act for the election of the mayor, members of town council, and auditors, in incorporated towns of the Commonwealth; regulating the manner of voting for such officers, and repealing inconsistent general, local and special laws," amended August 18, 1961 (P.L.1005, No.448), is amended to read:

Section 4. (a) The councilmen, and the auditors, shall have and possess such powers and perform such duties as are now by law vested in and conferred upon such officers by the laws of the Commonwealth. The mayor shall have and possess such powers and perform such duties as are now by law vested in and conferred upon the president of the town council by the laws of the Commonwealth.

(b) *The council may provide by ordinance passed by two-thirds vote of the entire number of councilmen elected, for the appointment of an 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 the accounting records of the town for such fiscal year and such independent auditor shall also perform the other duties as may be imposed by law upon elected auditors, or by resolution of town council.*

(c) *When an independent auditor is appointed as herein provided, the office of elected town auditor or controller, as the case may be, is thereby abolished although the town auditors, or controller, then in office shall continue to hold their office during the term for which elected and the town auditors or controller shall not audit, settle, or adjust the accounts audited by such independent auditor but shall perform the other duties of their office.*

(d) *Whenever any town has provided by ordinance for the audit of its accounts by an appointed auditor, the town shall have the right at any time to repeal said ordinance, and thereupon the office of appointed auditor shall be abolished, as of the date set in such ordinance and said town 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 and shall have and possess all the powers and perform all the duties provided in this act for elected auditors.*

APPROVED—The 9th day of July, A. D. 1976.

MILTON J. SHAPP