

No. 1981-16

AN ACT

HB 472

Amending the act of August 9, 1955 (P.L.323, No.130), 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," providing for the publication of audit summaries.

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

Section 1. Section 1720, act of August 9, 1955 (P.L.323, No.130), known as "The County Code," amended October 5, 1967 (P.L.342, No.147), is amended to read:

Section 1720. Controller's Settlement of Accounts; Report to Common Pleas; Publications; Financial Report to Department of Community 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, 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] A concise summary of this 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, before the first day of April, make an annual report to the Department of Community Affairs of the financial condition of the county, on forms furnished by the Secretary of Community 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. *Within the summary of the auditor's or controller's report, there shall be a notice to the public that the entire text of the report shall be available for public inspection during regular business hours in the office of the auditor or controller.***

Section 2. Subsection (b) of section 1721 of the act, amended October 13, 1959 (P.L.1311, No.438), is amended to read:

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

(b) The auditor's report shall be prepared and within ten days after being filed in the court of common pleas, *a concise summary thereof* shall be published, once, in at least two newspapers published in said county; or if not more than one newspaper is published in the county, then in such newspaper; or if there be no newspaper published in the county, then in one newspaper of general circulation in said county. The expense of the publication of said **[report] summary** shall be paid by the county. *Within the summary of the auditor's or controller's report, there shall be a notice to the public that the entire text of the report shall be available for public inspection during regular business hours in the office of the auditor or controller.*

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Section 3. This act shall take effect immediately.

APPROVED—The 6th day of May, A. D. 1981.

DICK THORNBURGH