

No. 1981-96

AN ACT

HB 1202

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 an independent audit of county fiscal affairs.

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

Section 1. Section 1702, act of August 9, 1955 (P.L.323, No.130), known as "The County Code," is amended to read:

Section 1702. Functions of the Controller.—(a) Subject to the power and duty of the county commissioners to manage and administer the fiscal affairs of the county, the controller shall supervise the fiscal affairs of the county including the accounts and official acts relating thereto of all officers or other persons who shall collect, receive, hold or disburse the public moneys of the county. The discretionary powers of the controller shall not be applicable to the management of the fiscal policies of the county commissioners, or to matters not involving the accounts and transactions of officers or other persons of the county, but the controller shall refuse to authorize any fiscal transaction which is, by law, subject to his supervision or control where it appears that such transaction is not authorized by law, or has not been undertaken according to law, or has not received approval according to law, or as to which he desires upon reasonable grounds to investigate for or has already discovered any fraud, flagrant abuse of public office or any criminal act or neglect of any officer or other person of the county relating to their public accounts and transactions. He may at any time require from any such officers or other persons, in writing, an account of all moneys or property which may have come into their control. Immediately, on the discovery of any default or delinquency, he shall report the same to the commissioners who shall immediately take action to recover the money and to the district attorney of the county for such prosecution as may be warranted, and shall take immediate measures to secure the public moneys or property.

(b) Pursuant to subsection (a), the county commissioners may, for the purpose of meeting Federal or State requirements, contract with or employ an independent public accountant for the purpose of preparing or conducting a report or audit of the fiscal affairs of the county, independent of and/or in addition to, that conducted by the county controller or auditors.

Section 2. This act shall take effect in 60 days.

APPROVED—The 1st day of October, A. D. 1981.

DICK THORNBURGH