

## No. 1981-100

## AN ACT

## SB 653

Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," providing for the place of certain audits.

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

Section 1. Section 545, act of May 1, 1933 (P.L.103, No.69), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P.L.1481, No.567) and amended July 29, 1971 (P.L.255, No.62), is amended to read:

Section 545. Meetings; Duties; Quorum; Surcharges; Compensation.—The auditors of townships shall meet annually, at the place of meeting of the supervisors, on the day following the day which is fixed by this act for organization of the township supervisors; and shall organize by the election of a chairman and secretary, and shall audit, settle, and adjust the accounts of the supervisors, superintendents, roadmasters, treasurer, and tax collector of the township, and fix the compensations for the current year authorized in section 515 hereof. Two auditors shall constitute a quorum. The auditors shall also make an audit of the dockets, transcripts, and other official records of the justices of the peace to determine the amounts of fines and costs paid over or due the township, and the dockets and records of the justices of the peace shall be open to inspection by the auditors for such purpose. *Unless otherwise agreed to by the auditors and the officer being audited, the audit shall be conducted at the place the records of the officer are normally kept.*

Upon the death or resignation of any of the above officers the auditor, upon call of the chairman, shall meet and audit the accounts of the former incumbent, and at that time fix the compensation of his successor if authorized by this act to fix the compensation for such office.

Any elected or appointed officer, whose act, error or omission has contributed to the financial loss of any township, shall be surcharged by the auditors with the amount of such loss, and the surcharge of any such officer shall take into consideration as its basis, the results of such act, error or omission and the results had the procedure been strictly according to law. The provisions hereof limiting the amount of any surcharge shall not apply to cases involving fraud or collusion on the part of such officers, nor to any penalty ensuing to the benefit of or payable to the Commonwealth.

Each auditor shall receive twenty dollars per diem for each day necessarily employed in the duties of his office, to be paid out of the funds of the township. In no event shall any auditor in a township having a popu-

lation of ten thousand (10,000) or less be entitled to receive more than four hundred dollars (\$400) for any calendar year. In no event shall any auditor in a township having a population in excess of ten thousand (10,000) be entitled to receive more than eight hundred dollars (\$800) for any calendar year. A day shall consist of not less than five hours in the aggregate.

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

APPROVED—The 16th day of October, A. D. 1981.

DICK THORNBURGH