

(k) No vehicle required to obtain a certificate of inspection under the provisions of subsection (j) of this section shall be operated without prominently displaying such certificate, as may be directed by the secretary, in addition to any other certificate now or hereafter required by law, on any of the highways of this Commonwealth.

Penalty.—Any person violating any of the provisions of subsections (d), (e), (g), (h), (j) or (k) of this section shall, upon summary conviction before a magistrate, be sentenced to pay a fine of *not more than* ten (\$10) dollars and costs of prosecution, and, in default of the payment thereof, shall undergo imprisonment for not more than five (5) days.

Act effective immediately.

Section 2. This act shall become effective immediately upon final enactment.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 148

AN ACT

To further amend sections two thousand six hundred three and two thousand six hundred twenty-three of the act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof that are or may be inconsistent therewith," by authorizing school districts of the third and fourth classes, in certain cases, to employ certified public accountants to audit the school finances in lieu of the elected auditors, and providing as to the powers, duties and compensation of the certified public accountants so employed.

Public school system.

Section 2603, act of May 18, 1911, P. L. 309, as last amended by act of June 1, 1933, P. L. 1152, further amended.

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

Section 1. Section two thousand six hundred three of the act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," as last amended by the act, approved the first day of June, one thousand nine hundred thirty-three (Pamphlet Laws, one thou-

sand one hundred fifty-two), is hereby further amended to read as follows:

Section 2603. In all school districts of the second and third class, by the controller or auditors of the city, borough, incorporated town, or township in which the whole or the greater or greatest portion of the area of each such district* shall be located. When in any school district of the second class the annual expenditures, exclusive of moneys received from the sale of bonds, shall exceed the sum of five hundred thousand dollars, such district may employ a certified public accountant within sixty days from the close of the fiscal year.

When in any school district of the third or fourth class, the annual expenditures, exclusive of moneys received from the sale of bonds, shall exceed the sum of two hundred thousand dollars (\$200,000), such district may employ a certified public accountant prior to the end of the fiscal year, and when so employed, such certified public accountant shall audit the finances of such school district for such fiscal year instead of the elected auditors hereinbefore referred to, and shall have all the powers and duties of such auditors.

Section 2. Section two thousand six hundred twenty-three of said act, as last amended by the act, approved the fourth day of May, one thousand nine hundred twenty-seven (Pamphlet Laws, six hundred seventy-nine), is hereby further amended to read as follows:

Section 2623. The compensation for auditors, in school districts of the second class, shall, together with suitable allowances for qualified assistants and for other necessary expenses, be fixed by the board of school directors of said districts on application from time to time made by the auditors, with itemized statements of services, assistants, and other necessary expenses; and in school districts of the third class the compensation for auditors shall be five dollars (\$5.00) per day for each day necessarily spent by each auditor, *except in the case of a certified public accountant, employed to act as auditor, in which event the compensation shall be fixed by the board of directors of the district;* and the total expense of such auditing, including the cost of filing the report, advertising, and other necessary costs, shall be paid by the school district. The compensation of any such certified public accountants employed by any school district of the second class shall be fixed by the directors of such district and paid by the district.

Section 3. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

Districts of second and third class; mode of audit.

Districts of third and fourth class may employ certified public accountant under certain conditions.

Section 2623 of said act, as last amended by act of May 4, 1927. P. L. 679, further amended.

Compensation of auditors in districts of second class.

Compensation of auditors in districts of third class.

Compensation of certified public accountants fixed by board of directors.

Expense of audit.

Act effective immediately.

* "distlet" in original.