of the] State Treasury through the Department of Revenue, and are hereby appropriated to the Department of the Auditor General for that purpose.

APPROVED—The 31st day of May, A. D. 1957.

GEORGE M. LEADER

## No. 115

## AN ACT

Amending the act of April 9, 1929 (P. L. 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the set-tlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," requiring the Department of the Auditor General to audit the affairs of the State Workmen's Insurance Board.

The General Assembly of the Commonwealth of Penn- The Fiscal Code. sylvania hereby enacts as follows:

Section 1. Section 402, act of April 9, 1929 (P. L. Section 402, act of April 9, 1929), known as "The Fiscal Code," amended May 21, of April 9, 1929, P. L. 343, amended May 21, 1943, P. L. 592, further amended.

Section 402. Audits of Affairs of Departments, further amended. 343), known as "The Fiscal Code," amended May 21. 1943 (P. L. 592), is amended to read:

Boards and Commissions.—It shall be the duty of the Department of the Auditor General to make all audits. which may be necessary, in connection with the administration of the financial affairs of the government of this Commonwealth, with the exception of those of the Department of the Auditor General. It shall be the duty of the Governor to cause audits to be made of the affairs of the Department of the Auditor General.

At least one audit shall be made each year of the affairs of every department, board [except the State Workmen's Insurance Board, and commission of the executive

branch of the government, and all collections made by departments, boards, or commissions, and the accounts of every State institution, shall be audited quarterly.

Special audits of the affairs of all departments, boards [except the State Workmen's Insurance Board], commissions, or officers, may be made whenever they may, in the judgment of the Auditor General, appear necessary, and shall be made whenever the Governor shall call upon the Auditor General to make them.

Copies of all audits made by the Department of the Auditor General shall be promptly submitted to the Governor.

Unless the Department of the Auditor General shall fail or refuse to make annual, quarterly, or special audits, as hereinabove required, it shall be unlawful for any other administrative department, any independent administrative board or commission, or any departmental administrative or advisory board or commission, to expend any money appropriated to it by the General Assembly for any audit of its affairs, or, in the case of departments, of any boards or commissions connected with them, except for the reimbursement of the General Fund for audits made by the Department of the Auditor General as provided by law, or for the payment of the compensation and expenses of such auditors as are regularly employed as part of the administrative staffs of such departments, boards, or commissions, respectively.

Approved—The 31st day of May, A. D. 1957.

GEORGE M. LEADER

## No. 116

## AN ACT

Amending the act of May 25, 1956 (P. L. 1748), entitled "An act to authorize the transfer of certain automobiles used in child welfare programs and purchased with Federal funds to certain counties," adding the County of Lycoming to those included in this act.

Lycoming County.

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

Act of May 25, 1956, P. L. 1748, amended by adding a new section 17.1.

Section 1. The act of May 25, 1956 (P. L. 1748), entitled "An act to authorize the transfer of certain automobiles used in child welfare programs and purchased with Federal funds to certain counties," is amended by adding, after section 17, a new section to read:

Section 17.1. The Department of Property and Supplies is hereby authorized to transfer to the county insti-