

Tax Return
Docket.

him collected for entry and satisfaction upon the said Tax Return Docket of Seated Lands, to be kept by the county commissioners.

APPROVED—The 18th day of June, A. D. 1959.

DAVID L. LAWRENCE

No. 100

AN ACT

Amending the act of March 10, 1949 (P. L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," providing for the employment of a certified public accountant by joint boards and merged school districts.

Public School
Code of 1949.

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

Section 1706,
act of March 10,
1949, P. L. 30,
amended August
2, 1955, P. L.
294, further
amended.

Section 1. Section 1706, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," amended August 2, 1955 (P. L. 294), is amended to read:

Section 1706. Joint School Treasurer.—The treasurer of each joint school or department shall give an approved bond to the several districts establishing the same, to be filed with president of any one of the boards of school directors establishing such joint school or department. The account of such treasurer shall be audited in the same manner and by the same auditors as his account as treasurer of the school district is audited, or in the discretion of the joint board or joint school committee by three auditors selected by the board or committee from among the total number of auditors of all the member districts, *or the joint board or joint school committee may employ a certified public accountant to audit the accounts of the joint board treasurer and to fix his compensation.* Such joint school treasurer shall be subject to all the provisions of this act, the same as the treasurer of any school district, so far as they apply to him.

Section 2401,
act of March 10,
1949, P. L. 30,
amended August
9, 1955, P. L.
310, further
amended.

Section 2. Section 2401 of the act, amended August 9, 1955 (P. L. 310), is amended to read:

Section 2401. By Whom Audited.—The finances of every school district *and of every joint school board*, in every department thereof, together with the accounts of all school treasurers, school depositories, teachers' retirement funds, teachers' institute funds, directors' association funds, sinking funds, and other funds belonging to or controlled by the district, shall be properly audited as follows:

(1) In all school districts of the first class, by the school controller.

(2) In all school districts of the second, third and fourth class, except as hereinafter otherwise provided, 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 the district is located.

(3) When in any school district of the second class the annual expenditures, exclusive of moneys received from the sale of bonds, exceeds the sum of five hundred thousand dollars (\$500,000), such district may employ a certified public accountant within sixty days from the close of the fiscal year.

(4) Any school district of the second, third or fourth class *and any joint school board* 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 *or such joint school board* for such fiscal year instead of the controller or auditors hereinbefore referred to, and shall have all the powers and duties of such auditors. *The compensation of the certified public accountant shall be fixed by the employing board of directors and shall be paid from the funds of the school district or of the joint school board, as the case may be.*

(5) In any school district constituted of two or more municipal divisions by reason of the creation of a new city, borough or township, and the fact that such new city, borough or township, or a part of the original school district remaining after its separation, would constitute a fourth class school district, and the creation of such fourth class school district has not been approved by the State Council of Education, the auditors or the controllers of the cities, boroughs, towns, or townships last created and which do not form a separate school district shall meet annually with the auditors of the school district and participate in the audit of the school accounts, and such auditors or controllers shall have the same rights and powers as are conferred by this act upon the auditors of school accounts.

(6) In all independent school districts, by the proper auditors, herein provided for school districts of the class in which they belong, and where an independent school district of the fourth class is taken from two or more school districts, its accounts shall be audited by the auditors of the school district in which its buildings are located.

(7) In union *or merged* school districts the court of common pleas of the county in which the district is located, upon petition of the board of school directors of

such union *or merged* school district, shall, as soon as convenient after the creation of the district, appoint three persons to audit the financial accounts of the district. The auditors so appointed shall, on the first Monday of July, at the time of organization, or within five days thereafter, and within thirty days, carefully audit and adjust the financial accounts of the school district for the preceding school year. At the first municipal election after a union *or merged* school district is created there shall be elected three school auditors, one for a term of two years, one for a term of four years, and one for a term of six years, and their successors thereafter shall be elected for terms of six years each. When a vacancy occurs in the office of auditor in any union *or merged* school district by reason of death, resignation, removal from the school district, or otherwise, the court of common pleas of the county in which the district is located, upon petition of the board of school directors of such union *or merged* school district, shall appoint a person to hold such office for the unexpired term of the person whose place he is appointed to fill. The compensation of both the appointed and elected auditors shall be ten dollars (\$10) per day for each day necessarily spent by each auditor. The total expense of such auditing, including the cost of filing the report, advertising, and other necessary costs, shall be paid by the union *or merged* school district.

The board of school directors of any union or merged school district may employ a certified public accountant to audit the finances of such school district for such fiscal year instead of the auditors, hereinabove referred to, and such certified public accountant shall have all the powers and duties of said auditors and shall receive the compensation fixed by the board of directors of the union or merged school district and shall be paid by the said district.

(8) In county vocation school districts, by the county auditors or county controller.

(9) The financial accounts of each annual county or district teachers' institute shall be audited by three auditors, two to be elected by the teachers' institute and one by the directors' association for a county institute, and by the board of school directors for the district institute.

(10) The financial accounts of the directors' association shall be audited by the county auditors or county controller.

APPROVED—The 18th day of June, A. D. 1959.

DAVID L. LAWRENCE