

No. 6

AN ACT

SB 952

Amending the act of February 1, 1966 (1965 P.L.1656, No.581), entitled "An act concerning boroughs, and revising, amending and consolidating the law relating to boroughs," providing for an audit report to be filed with the Pennsylvania Department of Transportation.

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

Section 1. Subsection (d) of section 1041, act of February 1, 1966 (1965 P.L.1656, No.581), known as "The Borough Code," amended October 5, 1967 (P.L.336, No.145), and October 9, 1967 (P.L.399, No.181), is amended to read:

Section 1041. Auditors to Meet Yearly, and Audit Accounts; Uniform Forms.—* * *

(d) After such report has been prepared and executed by the auditors, it shall be the duty of the auditors to file a copy of the report with the secretary of the borough, with the clerk of the court of **[quarter sessions]** *common pleas* of the county, *with the Pennsylvania Department of Transportation* and with the Department of Community Affairs. Such reports shall be filed by the auditors of the borough not later than ninety days after the close of the fiscal year. Any auditor refusing or wilfully neglecting to file such report shall, upon conviction in a summary proceeding, be sentenced to pay a fine of five dollars (\$5) for each day's delay beyond the last day for filing such report and costs, but the total fine which may be imposed and collected for any such offense shall not exceed two hundred dollars (\$200). If the failure to file such report within the period specified is due to the failure of the auditors to prepare the statement upon which said report is to be based, said fine shall be imposed upon all of the auditors.

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

APPROVED—The 10th day of February, A. D. 1976.

MILTON J. SHAPP