

No. 1982-77

AN ACT

HB 1200

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," increasing the maximum compensation of auditors.

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

Section 1. Section 545 and the first paragraph of section 547, 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), are 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.

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] thirty** 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 population of ten thousand (10,000) or less be entitled to receive more

than **[four]** *six* hundred dollars **[(~~\$400~~)]** *(\$600)* 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]** *twelve* hundred dollars **[(~~\$800~~)]** *(\$1,200)* for any calendar year. A day shall consist of not less than five hours in the aggregate.

Section 547. Completion, Filing and Publication of Annual Township Report and Financial Statement.—The auditors shall complete their audit, settlement, and adjustment prior to March first of each year, and in townships having a population of ten thousand (10,000) or less, no more than twenty days shall be expended on such audit. In townships having a population in excess of ten thousand (10,000), no more than forty days shall be expended on such audit. In addition to the time actually expended by the auditors to complete their audit, settlement and adjustment within such twenty or forty days limitations, the auditors may expend not more than a total of ten additional days at a compensation of **[twenty]** *thirty* dollars **[(~~\$20~~)]** *(\$30)* per day to audit the accounts of any public official who handles public funds when a vacancy occurs in the office of such public official.

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

APPROVED—The 8th day of April, A. D. 1982.

DICK THORNBURGH