

No. 1990-153

## AN ACT

HB 1771

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," further providing for the appointment of an accountant or a firm to audit accounts.

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

Section 1. Clause XLV of section 702 of the 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 June 9, 1972 (P.L.382, No.109), is amended to read:

Section 702. Supervisors to Exercise Powers.—The corporate powers of townships of the second class shall be exercised by the township supervisors. Where no specific authority is given for the expenditures incident to the exercise of any power hereinafter conferred, or where no specific fund is designated from which such expenditures shall be made, appropriations for such expenditures shall be made only from the general township fund. In addition to the duties imposed upon them by section 516 hereof, they shall have power—

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XLV. Appointment of Accountant.—To employ a certified public accountant registered in Pennsylvania, a firm of certified public accountants so registered or a competent public accountant or a competent firm of public accountants to be appointed by the court of common pleas at least thirty days prior to the close of the fiscal year to audit the accounts of the township and the township officers, if a petition has been presented to the supervisors by at least twenty-five taxpayers of the township asking for such appointment. The amount paid to the accountant or firm in any year shall not exceed the maximum allowed by law to be paid to the township auditors in such year, unless the payment of an additional amount is approved by the court. When an accountant or firm is appointed as herein provided, the township auditors shall not audit, settle or adjust the accounts audited by such appointee but shall perform the other duties of their office. *After the initial appointment, the township supervisors may, at their discretion, continue to employ the court-appointed accountant or firm on an annual basis by ordinance or resolution passed prior to the close of the fiscal year.*

When an accountant or firm is employed under the provisions of this clause, the accountant or firm shall have the powers given to the auditors under sections 545, 546 and 551 of this act, except the power to fix compensations authorized in section 515, and referred to in section 545 of this act. They shall perform the duties of the auditors as provided in section 547.

They shall be subject to the same penalties to which the auditors are subject under section 549.

The report of the accountant or firm is subject to appeals the same as reports of auditors under sections 553, 554, 555, 556, 557, 558, 559, 560, 561, 562 and 563 of this act.

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

APPROVED—The 29th day of November, A. D. 1990.

ROBERT P. CASEY