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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 978 Session of 2023

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INTRODUCED BY BROWN, HUTCHINSON, DUSH, KEARNEY AND COMITTA,  
NOVEMBER 15, 2023

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REFERRED TO LOCAL GOVERNMENT, NOVEMBER 15, 2023

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AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An  
2 act concerning townships of the second class; and amending,  
3 revising, consolidating and changing the law relating  
4 thereto," in auditors and accountants, further providing for  
5 appointment of accountant.

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

8 Section 1. Section 917 of the act of May 1, 1933 (P.L.103,  
9 No.69), known as The Second Class Township Code, is amended to  
10 read:

11 Section 917. Appointment of Accountant.--(a) The board of  
12 supervisors may contract with a certified or competent public  
13 accountant or a firm of certified or competent public  
14 accountants, either of which shall be registered in this  
15 Commonwealth, to be appointed by the court of common pleas at  
16 least thirty days before the close of the fiscal year to audit  
17 the accounts of the township and the township officers if a  
18 petition has been presented to the supervisors by at least  
19 twenty-five taxpayers of the township asking for the

1 appointment. The amount paid to the accountant or firm in any  
2 year shall not exceed the maximum allowed by law to be paid to  
3 the board of auditors in any year unless the payment of an  
4 additional amount is approved by the court.

5 (b) (1) [Subject to the provisions of paragraph (2), at] At  
6 its annual organization meeting, or anytime thereafter, the  
7 board of supervisors may by resolution appoint a certified or  
8 competent public accountant or a firm of certified or competent  
9 public accountants, either of which shall be registered in this  
10 Commonwealth, to make an examination of all the accounts of the  
11 township for the fiscal year stated in the resolution. The board  
12 of supervisors shall determine the compensation of the appointed  
13 accountant.

14 (2) At least thirty days prior to [the organizational  
15 meeting or thirty days prior to any] the initial vote to appoint  
16 a certified or competent public accountant or a firm of  
17 certified or competent public accountants to replace the elected  
18 auditors, the board of supervisors shall advertise in a  
19 newspaper of general circulation the intent to appoint a  
20 certified or competent public accountant or a firm of certified  
21 or competent public accountants to replace the elected auditors.

22 (3) At least thirty days prior to the replacement, by  
23 resolution, of an appointed certified or competent public  
24 accountant or a firm of certified or competent public  
25 accountants with the elected auditors for purposes of the audit,  
26 settlement and adjustment of the accounts audited by the  
27 appointee, the board of supervisors shall advertise in a  
28 newspaper of general circulation the intent to return all powers  
29 and duties of the elected auditors.

30 (c) When an accountant or firm is appointed under subsection

1 (a) or (b), the board of auditors shall not audit, settle or  
2 adjust the accounts audited by [the] an appointee in any year  
3 after an appointment under this section, but shall perform the  
4 other duties of the office until auditing duties are returned to  
5 the board in accordance with subsection (b)(3). The accountant  
6 or firm has the powers given to the board of auditors under this  
7 act, except the audit shall be made in accordance with generally  
8 accepted auditing standards, and further provide that the  
9 accountant or firm appointed under subsection (a) or (b) shall  
10 not have the power to determine compensations, and they are  
11 subject to the same penalties as the elected auditors under this  
12 act. The report of the accountant or firm is subject to appeals  
13 the same as reports of the board of auditors under this act.

14 (d) For the purposes of meeting Federal or State  
15 requirements, the board of supervisors may contract with an  
16 independent certified or competent public accountant to audit  
17 the fiscal affairs of the township, independent of that  
18 conducted by the elected or appointed auditors.

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