

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2159 Session of 2015

INTRODUCED BY DUSH AND MILLARD, JUNE 15, 2016

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 15, 2016

AN ACT

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

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

8 Section 1. Section 902 of the act of May 1, 1933 (P.L.103,
 9 No.69), known as The Second Class Township Code, amended June
 10 22, 1999 (P.L.114. No.17), is amended to read:

11 Section 902. Auditor's Compensation.--(a) Each auditor
 12 shall receive [ten dollars (\$10)] a base amount of fifteen
 13 dollars (\$15), subject to adjustment under subsection (d), for
 14 each hour necessarily employed in the duties of the office upon
 15 presentation to the board of supervisors of an itemized listing
 16 of the dates, times, places and hours worked to perform the
 17 audit. No auditor in a township having a population of ten
 18 thousand or less is entitled to receive a base amount of more
 19 than [one thousand dollars (\$1,000)] one thousand five hundred
 20 dollars (\$1,500), subject to adjustment under subsection (d),

1 for completing the annual audit, settlement and adjustment. No
2 auditor in a township having a population in excess of ten
3 thousand is entitled to receive a base amount of more than [two
4 thousand dollars (\$2,000)] three thousand dollars (\$3,000),
5 subject to adjustment under subsection (d), for completing the
6 annual audit, settlement and adjustment.

7 (b) In addition to the time actually used by the board of
8 auditors to complete the audit, settlement and adjustment, each
9 auditor may be compensated by a base amount at the rate of [ten
10 dollars (\$10)] fifteen dollars (\$15), subject to adjustment
11 under subsection (d), each hour for not more than fifty hours to
12 audit the accounts of any public official who handles public
13 funds when a vacancy occurs in the office of the public
14 official.

15 (c) Each auditor shall be reimbursed for travel costs
16 incurred in the performance of the auditing duties at the rate
17 established by the board of supervisors under the act of July
18 20, 1979 (P.L.156, No.51), referred to as the Uniform Mileage
19 Fee Law, and for other expenses, including postage, notary fees
20 or publication costs, incurred during the audit.

21 (d) Adjustments to the base amounts specified under
22 subsections (a) and (b) shall be made as follows:

23 (1) The board of supervisors shall consult the Consumer
24 Price Index for all Urban Consumers (CPI-U) for the
25 Pennsylvania, New Jersey, Delaware and Maryland area as
26 published by the United States Department of Labor, Bureau of
27 Labor Statistics, for the twelve-month period ending December
28 31, 2016, and for each successive twelve-month period
29 thereafter.

30 (2) If the board of supervisors determines that there is no

1 positive percentage change, there shall be no adjustment to the
2 base amounts for the following calendar year.

3 (3) If the board of supervisors determines that there has
4 been an increase in the CPI-U, then the board of supervisors
5 shall adjust the auditor's compensation to the nearest dollar
6 amount and pass a resolution detailing auditor's compensation
7 for the following calendar year.

8 (4) The determinations and adjustments required under this
9 subsection shall be made in the period between October 1 and
10 November 15 of the year following the effective date of this
11 subsection and annually between October 1 and November 15 of
12 each year thereafter.

13 (5) Any adjustments determined by the board of supervisors
14 shall take effect on January 1 of the following calendar year.

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