

## No. 151

## AN ACT

## HB 1338

Implementing the provisions of Article VIII, section 10 of the Constitution of Pennsylvania, by designating the Commonwealth officers who shall be charged with the function of auditing the financial transactions after the occurrence thereof of the Legislative and Judicial branches of the government of the Commonwealth, establishing a Legislative Audit Advisory Commission, and imposing certain powers and duties on such commission.

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

**Section 1. Audits of Affairs of the General Assembly, Legislative Agencies.**—The financial affairs of the General Assembly and its legislative service agencies shall be audited by a certified public accountant to be retained by the Legislative Audit Advisory Commission. At least one such audit shall be made each year; however, special audits may be made when they appear necessary in the judgment of the Legislative Audit Advisory Commission.

**Section 2. Legislative Audit Advisory Commission.**—(a) There shall be an independent advisory commission, to be known as the Legislative Audit Advisory Commission, which shall consist of eight members, a majority and a minority member of the House of Representatives and two public members appointed by the Speaker of the House of Representatives, and a majority and a minority member of the Senate and two public members appointed by the President Pro Tempore of the Senate. The commission shall organize annually by electing from among themselves a chairman and a secretary.

(b) Members shall receive no compensation but shall receive traveling and actual expenses incurred as members of the commission.

(c) The powers and duties of the commission shall be to:

(1) Examine the standards of audits performed under the provisions of section 10 of Article VIII, of the Constitution of Pennsylvania, and recommend measures for the improvement of pre-auditing and post-auditing of the financial affairs of the Commonwealth.

(2) Report annually recommendations and suggested legislation, if any, for the improvement of auditing in the Commonwealth, and particularly as it pertains to the Legislature.

**Section 3. Audits of Affairs of the Several Courts of the Commonwealth.**—It shall be the duty of the State Court Administrator to make all audits of transactions after their occurrence which may be necessary in connection with the administration of the several courts under the unified judicial system of this Commonwealth, with the

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<sup>1</sup>“judicial” in original.

exception of the affairs of the Supreme Court. Such audits of the affairs of the Supreme Court and of the State Court Administrator shall be made by an independent auditing committee consisting of three qualified persons who shall be appointed by the President Judge of the Superior Court.

Section 4. Effective Date.—This act shall take effect immediately.

APPROVED—The 30th day of June, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 151.



*Joseph P. Kelly II*  
Secretary of the Commonwealth.