

No. 342

AN ACT

To further amend section two thousand six hundred and twenty-three of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith," as amended; so as to allow the court of common pleas to fix the compensation of auditors of school districts of the second class, and providing for assistants and other expenses.

Section 1. Be it enacted, &c., That section two thousand six hundred and twenty-three of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violations thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith," as last amended by the act, approved the thirtieth day of April, one thousand nine hundred and twenty-five (Pamphlet Laws, three hundred eighty-two), entitled "An act to further amend sections two thousand six hundred and three and two thousand six hundred and twenty-three of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled 'An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith,' authorizing school districts of the second class to employ certified public accountants in certain cases, and providing for their compensation," is hereby further amended to read as follows:

Section 2623. The compensation for auditors, in school districts of the second [and third] class, shall, *together with suitable allowances for qualified assistants and for other necessary expenses, be fixed by the board of school directors of said districts on application from time to time made by the auditors, with itemized statements of services, assistants, and other necessary expenses; and in school districts of the third class the compensation for auditors shall be five dollars (\$5.00) per day for each day necessarily spent by each auditor; and the total expense of such auditing, including the cost of filing the report, advertising, and other necessary*

Publicschools.

Section 2623 of act of May 18, 1911 (P. L. 309), last amended by act of April 30, 1925 (P. L. 382), further amended.

Compensation of auditors in districts of second class.

Compensation of auditors in districts of third class.

Expense of audit

Accountants in districts of second class.

costs, shall be paid by the school district. The compensation of any certified public accountants employed by any school district of the second class shall be fixed by the directors of such district and paid by the district.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 343

AN ACT

To further amend section two hundred twelve of an act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred and nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith."

Public schools.

Section 212 of act of May 18, 1911 (P. L. 309), last amended by act of May 20, 1921 (P. L. 1023), further amended.

See also amendment of May 16, 1921 (P. L. 555).

Section 1. Be it enacted, &c., That section two hundred twelve of an act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred and nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith," as amended by the act, approved the twenty-eighth day of May, one thousand nine hundred fifteen (Pamphlet Laws, six hundred and twenty-seven), entitled "An act to amend an act, approved the eighteenth day of May, one thousand nine hundred eleven, entitled 'An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith,'" as further amended by the act, approved the sixteenth day of May, one thousand nine hundred twenty-one (Pamphlet Laws, five hundred and fifty-five), entitled "An act to amend sections one hundred seven and two hundred twelve of an act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred and nine), entitled 'An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation