

No. 1978-18

AN ACT

SB 650

Amending the act of August 9, 1955 (P.L.323, No.130), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," changing the date for reports by auditors to courts of common pleas and to the Department of Community Affairs.

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

Section 1. Subsections (a), (c) and (d) of section 1721, act of August 9, 1955 (P.L.323, No.130), known as "The County Code," subsection (a) amended December 22, 1965 (P.L.1160, No.454) and subsections (c) and (d) amended October 5, 1967 (P.L.342, No.147), are amended to read:

Section 1721. Audit of Accounts by Auditors; Report to Common Pleas; Publications; Financial Report to Department of Community Affairs.—(a) The auditors shall audit, settle and adjust the accounts of all county officers of the county, and make an annual report thereof, on or before the first day of the following **[April] May**, to the court of common pleas, unless upon due cause shown the court shall grant an extension of time therefor. Said report shall be in detail, showing distinctly and separately all receipts and expenditures of the several offices, and all debts and accounts due, and the amount raised from each source of revenue, and the expenditures in detail and classified by reference to the object thereof, together with a full statement of the financial conditions of the county, and a statement of the balance due from or to such county officers.

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(c) The county auditors shall also make an annual report of the financial condition of the county to the Department of Community Affairs, which report shall be signed by a majority of the auditors, and duly verified by the oath or affirmation of one of the auditors. The report shall be presented on a form furnished by the Secretary of Community Affairs, and shall be filed on or before the first day of the following **[April] May**.

(d) Any auditors refusing or wilfully neglecting to file the report required by this section shall, upon conviction thereof, in a summary proceeding brought at the instance of the Department of Community Affairs, be sentenced to pay a fine of five dollars (\$5) for each day's delay beyond said first day of **[April] May**, and costs. All fines recovered shall be for the use of the Commonwealth.

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

APPROVED—The 18th day of April, A. D. 1978.

MILTON J. SHAPP