

Section 917. Appointment of Accountant-(a) The board of supervisors may contract with a certified or competent public accountant or a firm of certified or competent public accountants, either of which shall be registered in this Commonwealth, to be appointed by the court of common pleas at least thirty days before the close of the fiscal year to audit the accounts of the township and the township officers if a petition has been presented to the supervisors by at least twenty-five taxpayers of the township asking for the appointment. The amount paid to the accountant or firm in any year shall not exceed the maximum allowed by law to be paid to the board of auditors in any year unless the payment of an additional amount is approved by the court.

(b) (1) Subject to the provisions of paragraph (2), at its annual organization meeting, or any time thereafter, the board of supervisors may by resolution appoint a certified or competent public accountant or a firm of certified or competent public accountants, either of which shall be registered in this Commonwealth, to make an examination of all the accounts of the township for the fiscal year stated in the resolution. The board of supervisors shall determine the compensation of the appointed accountant.

(2) At least thirty days prior to the organizational meeting or thirty days prior to any vote to appoint a certified or competent public accountant or a firm of certified or competent public accountants to replace the elected auditors, the board of supervisors shall advertise in a newspaper of general circulation the intent to appoint a certified or competent public accountant or a firm of certified or competent public accountants to replace the elected auditors.

((b) amended Dec. 18, 1996, P.L.1142, No. 172)

(c) When an accountant or firm is appointed under subsection (a) or (b), the board of auditors shall not audit, settle or adjust the accounts audited by the appointee but shall perform the other duties of the office. The accountant or firm has the powers given to the board of auditors under this act except the audit shall be made in accordance with generally accepted auditing standards, and further provide that the accountant or firm appointed under subsection (a) or (b) shall not have the power to determine compensations, and they are subject to the same penalties as the elected auditors under this act. The report of the accountant or firm is subject to appeals the same as reports of the board of auditors under this act.□

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

(53 P.S. §65917)