

## **Department of the Auditor General State Documents**

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Finding aid written in English

Pennsylvania Department of Education, Bureau of the State Library

Forum Building  
607 South Drive  
Harrisburg, PA, 17120

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## Summary Information

**Repository:** Pennsylvania Department of Education, Bureau of the State Library

**Creator:** Pennsylvania. Office of the Auditor General

**Title:** Department of the Auditor General State Documents

**Identifier:** AUD-GEN

**Date:** 1809 - Present

**Date:** Majority of material found within 1815 - 1920

**Date:** Majority of material found within 2014 - Present

**Physical Description:** 50 Megabytes (97 PDF files)

**Language of** English

**Materials:**

## Scope and Contents

The Department of the Auditor General is the chief auditor of the state's fiscal affairs. The Department is therefore responsible for ensuring that the Commonwealth receives all moneys to which it is entitled, that public money is spent legally and properly, and that publicly-funded programs are operating efficiently and effectively. The Auditor General adjusts claims against the Commonwealth, examines tax settlements made by the Revenue Department, and oversees the examination of practically every financial transaction involving the state. Further duties include the audit of state agencies, distribution to municipal pension plans, annual audits of financial statements, special or performance audits, and approval of determination of corporate tax liability.

The publications of the Department of the Auditor General contain annual reports, financial audit reports, performance audit reports, status reports, pension audit reports, and other various reports. Selected topics from these publications include the Volunteer Firefighter Relief Associations, pension allocation, commonwealth finances, etc. The bulk of the current material is dated from 1815 to 1920, and from 2014 to present.

## Biographical / Historical

The Office of the Auditor General was created in 1809 to replace and assume many of the duties of the offices of the Comptroller General and the Register General. These offices had been originally created to liquidate claims against the state for services performed during the Revolutionary War, and to assist in the final settlement of public accounts. Similarly, the Office of the Escheator General was abolished in 1821, and its duties relative to the estates of individuals dying intestate without heirs or kindred were added to those of the Auditor General. The Auditor General was made an elective office in 1850 and became an executive level agency with the adoption of the Constitution of 1874. The Fiscal Code of 1929 transferred the function of collecting taxes from the Auditor General to the newly created Department of Revenue, which allowed for the Auditor General to become for the first time a true auditing agency. In other words, the combined effect of the 1929 Fiscal and Administrative Codes on the Auditor General was to confirm and somewhat enlarge the powers given that office since its inception. Duties involving approval of various state contracts, acting in conjunction with the Governor and the State Treasurer, were conspicuously set forth in the Fiscal Code.

## **Legacy Agency Names and Related Agencies**

Office of the Comptroller General (incorporated agency), Office of the Register General (incorporated agency), Office of the Escheator General (incorporated agency)

## **General**

Reports of the Auditor General on Commonwealth Finances from 1815 to 1920 (intermittent) are available on the Internet Archive:

<https://archive.org/search.php?query=report%20of%20the%20auditor%20general%20pennsylvania>.

## **Other Finding Aids**

For more information concerning the records of the Department of the Auditor General at the Pennsylvania State Archives, please visit:

<https://gencat.eloquent-systems.com/pennsylvania-state-archives/permalink.html?key=class28>.

## **Administrative Information**

### **Publication Statement**

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### **Controlled Access Headings**

- Finance, Public--U.S. states--Auditing
- Pennsylvania Politics and government
- Politics and government
- State government publications