

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1824 Session of 2023

INTRODUCED BY SALISBURY, GREINER, PISCIOTTANO, KINSEY, ECKER,  
MOUL, SANCHEZ, CERRATO AND MENTZER, NOVEMBER 8, 2023

REFERRED TO COMMITTEE ON STATE GOVERNMENT, NOVEMBER 8, 2023

AN ACT

1 Amending the act of December 19, 1990 (P.L.1200, No.202),  
2 entitled "An act providing for the registration and  
3 regulation of solicitations by charitable organizations,  
4 professional fundraisers and other solicitors; imposing  
5 additional powers on the Department of State and the Office  
6 of Attorney General; prescribing civil and criminal  
7 penalties; and making a repeal," further providing for  
8 registration of charitable organizations, financial reports,  
9 fees and failure to file.

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

12 Section 1. Section 5(f) of the act of December 19, 1990  
13 (P.L.1200, No.202), known as the Solicitation of Funds for  
14 Charitable Purposes Act, is amended to read:

15 Section 5. Registration of charitable organizations; financial  
16 reports; fees; failure to file.

17 \* \* \*

18 (f) Audit of certain financial reports.--[The] Except as  
19 provided under section 9(1), the financial report of every  
20 charitable organization which receives annual contributions of  
21 [\$750,000] \$1,000,000 or more shall be audited by an independent

1 certified public accountant or public accountant. Every  
2 charitable organization which receives annual contributions of  
3 at least [~~\$250,000~~] \$500,000, but less than [~~\$750,000~~]  
4 \$1,000,000, shall be required to have a review or audit of their  
5 financial statements performed by an independent certified  
6 public accountant or public accountant. Every charitable  
7 organization which receives annual contributions of at least  
8 [~~\$100,000~~] \$150,000, but less than [~~\$250,000~~] \$500,000, shall be  
9 required to have a compilation, review or audit of their  
10 financial statements performed by an independent certified  
11 public accountant or public accountant. A compilation, audit or  
12 review is optional for any charitable organization which  
13 receives annual contributions of less than [~~\$100,000~~] \$150,000.  
14 Audits shall be performed in accordance with generally accepted  
15 auditing standards, including the Statements on Auditing  
16 Standards of the American Institute of Certified Public  
17 Accountants, whereas reviews shall be performed in accordance  
18 with the Statements on Standards for Accounting and Review  
19 Services of the American Institute of Certified Public  
20 Accountants.

21 \* \* \*

22 Section 2. This act shall apply to contributions received in  
23 calendar years beginning after the effective date of this  
24 section.

25 Section 3. This act shall take effect immediately.