

Chapter 3

AUDITOR, INDEPENDENT

§ 3-1. Establishment of position; appointment; term.

§ 3-2. Referral and approval of nominee.

§ 3-3. Qualifications.

§ 3-4. Powers and duties.

§ 3-5. Position of Borough Auditor abolished; continuation.

§ 3-6. When effective.

[HISTORY: Adopted by the Borough Council of the Borough of Alburdis 12-9-87 as Ord. No. 256, approved 12-9-87. Amendments noted where applicable.]

§ 3-1. Establishment of position; appointment; term.

The office of Independent Auditor is hereby created within the Borough of Alburdis, to be staffed by appointment by the Borough Council yearly for a one-year term of office beginning the first day of January of each and every year.

§ 3-2. Referral and approval of nominee.

On or before the first day of December 1987, and each year thereafter on or before the same date, the Mayor shall transmit to Borough Council a nominee to the office of Independent Auditor. Said nominee shall be approved by the Borough Council by resolution or ordinance during the last calendar month of the fiscal year of the borough.

§ 3-3. Qualifications.

A nominee for the position of Independent Auditor shall have certain qualifications. He shall be either a certified public accountant or a firm of certified public accountants registered in the Commonwealth of Pennsylvania or a competent public accountant or a competent firm of public accountants.

§ 3-4. Powers and duties.

The duties of the office of Independent Auditor shall be to make an independent examination of the accounting records of the borough for the fiscal year of his appointment, to prepare and file such reports as required by statute and to perform such other duties and exercise such other powers as conferred upon him by the provisions of the Borough Code then appertaining (53 P.S. § 46196 et seq.).

§ 3-5. Position of Borough Auditor abolished; continuation.

From and after the passage of this chapter, the office of elected Borough Auditor shall be thereby abolished; however, Borough Auditors then in office shall continue to hold their office during the term for which elected but shall not audit, settle or adjust the accounts to be audited by the Independent Auditor, but shall instead perform such other duties of their office not delegated for performance to the Independent Auditor.

§ 3-6. When effective.

On or before the last calendar day of the current fiscal year, A.D. 1987, if it shall be the decision of two-thirds (2/3) of the entire number of current elected Councilmen presently in office, this chapter shall become effective as of the first day of December A.D. 1987.