

## **Chapter 1**

### **Part D: Auditor (OR4-1997)**

#### **100.00 Appointment of Auditor:**

- 100.10 Pursuant to the powers granted to Council for the Borough of Saegertown pursuant to the Borough code [53 Pa. C.S.§46005(7)], or any updates to the code, Council hereby ordain and enacts that Council shall provide for the appointment of an independent auditor who shall be:
- 100.11 A Certified Public Accountant;
- 100.12 Registered in Pennsylvania;
- 100.13 A firm of Certified Public Accountants so registered, or a competent public accountant or a competent firm of public accountants.

#### **200.00 Term of Auditor:**

- 200.10 An independent auditor as defined herein shall be appointed annually by Resolution before the close of the fiscal year,
- 200.11 To make an independent examination of the accounting records of the Borough for such fiscal year.
- 200.12 Said independent auditor shall also perform the other duties and exercise the powers as conferred upon said auditor by Subdivision (k) of Article XI of the Borough Code, or updates to the code.

#### **300.00 Elected Auditors:**

- 300.11 The office of elected Borough Auditor(s) is/are hereby abolished;
- 300.12 The elected Borough Auditor(s) shall not audit, settle, or adjust the accounts audited by such independent auditor, but shall perform the other duties of their office pursuant to applicable law until the expiration of their respectful terms.

#### **400.00 Repealer:**

- 400.10 Any and all Ordinances or parts of Ordinances inconsistent with this Ordinance are hereby repealed.

#### **500.00 Enacted:**

- 500.10 This Ordinance shall take effect and be in force from and after passage and publication according to law.
- 500.20 ORDAINED AND ENACTED this 9<sup>th</sup> day of June 1997.