

Chapter 4

AUDITOR

§ 4-1. Appointment.

§ 4-3. Compensation.

§ 4-2. Office abolished.

§ 4-4. Right to abolish office reserved.

[HISTORY: Adopted by the Borough Council of the Borough of Montoursville 12-30-1993 as Ord. No. 353. Amendments noted where applicable.]

§ 4-1. Appointment.

The Borough Council of the Borough of Montoursville shall, by resolution adopted annually before the commencement of a fiscal year, appoint an independent auditor who shall be a certified public accountant, registered in Pennsylvania, a firm of certified public accountants so registered or a competent public accountant or competent firm of public accountants to audit, for such fiscal year, the accounts, records and all other evidences of financial transactions of the Borough of Montoursville and file a report thereof with the Borough Council. The independent auditor shall perform all other duties and exercise such powers as required of, or conferred upon him, by law.

§ 4-2. Office abolished.

Upon appointment of an independent auditor as provided for in § 4-1 of this chapter, the office of elected auditor is hereby abolished; however, the elected auditors now in office shall continue to hold such office for the term for which elected, and shall perform all duties of their office, except that they shall not audit, settle or adjust accounts audited by such independent auditor.

§ 4-3. Compensation.

The resolution appointing an independent auditor shall state the compensation, if any, to be paid from the Borough of Montoursville's funds for said services.

§ 4-4. Right to abolish office reserved.

The Borough Council hereby reserves the right at any time to repeal this chapter, thereupon abolishing the office of appointed auditor, and to reestablish the office of elected auditor.