

ARTICLE II

Auditor

[Adopted 12-5-1988 by Ord. No. 176]

§ 27-2. Appointment of independent auditor; duties.

The Borough Council of the Borough of Bechtelsville 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 a 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 Bechtelsville 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.

§ 27-3. Office of elected auditor abolished.

Upon appointment of an independent auditor as provided for in § 27-2 of this article, 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 the duties of their office, except that they shall not audit, settle, or adjust accounts audited by such independent auditor.

§ 27-4. Compensation.

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

§ 27-5. Right to abolish office reserved.

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