

## Chapter 4 AUDITOR

**§ 4-1. Auditor to be appointed; powers and duties.**

**§ 4-3. Compensation.**

**§ 4-2. Office of elected Auditor abolished.**

**§ 4-4. Right to reestablish office of elected Auditor reserved.**

**[HISTORY: Adopted by the Borough Council of the Borough of Pennsburg 4-1-1985 by Ord. No. 3-85. Amendments noted where applicable.]**

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**§ 4-1. Auditor to be appointed; powers and duties.**

The Borough Council of the Borough of Pennsburg shall, by resolution adopted annually before the conclusion 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 Pennsburg and file a report thereof with the Borough Council. The independent Auditor shall perform any and all other duties and exercise such powers as required of or conferred upon him, her or it by law, specifically those other duties, powers and obligations by acts of the General Assembly of the Commonwealth of Pennsylvania.

**§ 4-2. Office of elected Auditor abolished.**

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

**§ 4-3. Compensation.**

The resolution appointing an independent Auditor shall state and establish the compensation, if any, to be paid from borough funds for the exercise and performance of said services.

**§ 4-4. Right to reestablish office of elected Auditor reserved.**

The Borough Council hereby reserves the right, at any time as may be appropriate, to repeal this chapter, thereupon and thereby abolishing the office of appointed independent Auditor, and to reestablish the office of elected Auditor.