

Chapter 5

AUDITOR

§ 5-1. Qualifications; examination; report.

§ 5-2. Appointment.

§ 5-3. Elective office abolished.

[HISTORY: Adopted by the Borough Council of the Borough of Seven Valleys 12-1-1986 by Ord. No. 86-6. Amendments noted where applicable.]

§ 5-1. Qualifications; examination; report.

An independent auditor, who 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, shall be appointed to make an independent examination of the accounting records of the Borough of Seven Valleys, York County, Pennsylvania, for the fiscal year so appointed, and to annually examine, audit and settle all accounts whatsoever in which the Borough is concerned, said audit to consist of an examination in accordance with generally accepted auditing standards and procedures, and shall include such tests of the accounting records and such other auditing procedures as the independent auditor considers necessary in the circumstances. The independent auditor shall prepare a report on the examination as set forth in the Borough Code.

§ 5-2. Appointment.

Such independent auditor shall be appointed by resolution adopted by the Borough Council of the Borough of Seven Valleys before the close of each fiscal year to perform the audit for such fiscal year, and shall serve at the pleasure of the Borough Council.

§ 5-3. Elective office abolished.

It is the intention of the Borough Council that the office of elected Borough Auditor shall be and hereby is abolished as an elective office in the Borough of Seven Valleys, York County, Pennsylvania, as of the date of adoption of this chapter.