

ORDINANCE NO. 173

AN ORDINANCE PROVIDING FOR THE APPOINTMENT OF A CERTIFIED PUBLIC ACCOUNTANT, A FIRM OF CERTIFIED PUBLIC ACCOUNTANTS, A COMPETENT INDEPENDENT PUBLIC ACCOUNTANT, OR A FIRM OF INDEPENDENT PUBLIC ACCOUNTANTS, TO ANNUALLY AUDIT ALL BOROUGH ACCOUNTS: PROVIDING FOR THE ABOLISHMENT OF THE ELECTIVE OFFICE OF BOROUGH AUDITORS.

BE IT ENACTED AND ORDAINED by the Council of the Borough of Orwigsburg, Schuylkill County, Pennsylvania, and it is hereby enacted and ordained by the authority of the same, as follows:

Section 1. The Borough Council of the Borough of Orwigsburg shall, annually, during the month of November, at either a regular or special meeting of the Borough Council, appoint by resolution a certified public accountant, a firm of certified public accountants, a competent independent public accountant, or a firm of independent public accountants, to audit the accounts and all financial transactions of the Borough and of all Borough officers, committees and commissions, for the fiscal year then closing and shall submit the report thereof to the Borough Council.

Section 2. The compensation of the person or firm so appointed shall be fixed by resolution at a regular or special meeting of the Borough Council during the month of November of each year.

Section 3. The duties of the person or firm so appointed shall extend only to the Borough accounts and financial transactions of the Borough for the fiscal year for which said person or firm shall have been appointed and not to any preceding or subsequent years.

Section 4. The report of the accountant shall be submitted to the Borough Council and a copy thereof filed in the Court of Quarter Sessions of Schuylkill County and with the Secretary of Internal Affairs, as required by statute.

Section 5. The report of the person or firm so appointed shall be subject to appeal to the Court of Quarter Sessions of Schuylkill County, in accordance with the law.

Section 6. The person or firm so appointed shall have the same powers, rights and duties and be subject to the same penalties, as regularly elected Borough Auditors, insofar as such powers, duties and penalties are applicable, which the person or firm so appointed shall perform.

Section 7. From and after the date of the enactment of this ordinance, the office of Borough Auditor shall and the same is hereby abolished. Provided, however, the Borough Auditors presently in office shall continue to hold said office during the remainder of their elected term, but said regularly appointed Borough Auditors shall hereafter not audit, settle or adjust the accounts audited by the person or firm appointed by the Borough Council to perform such duties.

Section 8. All ordinance or resolutions, or parts of ordinances or resolutions, insofar as they are inconsistent herewith, be and the same are hereby repealed.

Section 9. If any section, or part of a section, of this ordinance shall be declared invalid, such invalidity shall not affect the remaining parts of sections of this ordinance. It is hereby declared to be the legislative intent that this ordinance would have been enacted if such invalid section or portion thereof had not been included therein.

Duly presented, ordained and enacted at a duly convened meeting of the Borough Council of the Borough of Orwigsburg, Schuylkill County, Penna. held on the 5th day of June, 1967.

BOROUGH OF ORWIGSBURG

Attest:

Jeanette M. Galt  
Secretary

By Harold St. Boyer  
President

APPROVED this 5th day of June, 1967.

William Jones  
Mayor