

ORDINANCE No: 272

AN ORDINANCE OF THE BOROUGH OF PATTERSON HEIGHTS, BEAVER COUNTY, PENNSYLVANIA FOR THE AUDIT OF THE ACCOUNTS OF THE BOROUGH OF PATTERSON HEIGHTS BY AN INDEPENDENT AUDITOR APPOINTED BY THE BOROUGH COUNCIL

NOW THEREFORE BE IT ordained and enacted by the Council of the Borough of Patterson Heights, Beaver County, Pennsylvania and it is hereby ordained and enacted by the authority of same:

Section 1: There is hereby created the position of Independent Auditor.

Section 2: The appointed Independent Auditor 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;

Section 3: Following adoption of this ordinance, an Independent Auditor shall be appointed, annually, by resolution of Council before the close of a fiscal year, to make an independent examination of the accounting records of the Borough for such fiscal year and to perform the other duties and exercise the powers conferred upon the Independent Auditor by subdivision (k) of Article XI of the Borough Code. (53 PS § 46196 through 46199);

Section 4: The positions of the Borough Auditors are hereby abolished, although the Borough Auditors currently in office shall continue to hold their office during the term for which elected. The current Borough Auditors however, shall not audit the accounts audited by such Independent Auditor but shall perform the other duties of their offices;

Section 5: The Borough maintains the right to repeal this ordinance thereby abolishing the office of appointed Independent Auditor as of the date set in such ordinance, and shall have the further right at the next municipal election following the repeal of said ordinance to elect three auditors, one for a term of two years, one for a term of four years, and one for a term of six years, from the first Monday of January succeeding such election, which auditors so elected shall succeed the appointed Independent Auditor and shall have and possess all the powers and perform all the duties provided in the Borough Code for elected auditors;

Section 6: The compensation of the Independent Auditor shall be determined by Council and paid out of Borough funds.

Section 7: All ordinances or parts of ordinances in conflict with the provision of this ordinance are deemed to be repealed hereby. The provisions of this ordinance are severable and thus any part or provisions of this ordinance which is or may be found invalid or unenforceable shall not affect the remaining provisions or sections.

Section 8: This ordinance shall be effective upon adoption hereof.

ORDAINED AND ENACTED this _____ day of _____, 2014.

(SEAL)

BOROUGH OF PATTERSON HEIGHTS

ATTEST:

Secretary

By: _____
President

APPROVED this _____ day of _____, 2014.

Mayor