

AN ORDINANCE OF THE BOROUGH FOR THE AUDIT OF THE ACCOUNTS OF SAID BOROUGH BY AN INDEPENDENT AUDITOR APPOINTED BY THE BOROUGH COUNCIL OF SAID BOROUGH.

The Borough ordains the following:

Section 1. From and after the effective date of this Ordinance, all of the accounts of the Borough for this year and all subsequent years, shall be audited by an independent Auditor appointed each year by the Borough Council.

Section 2. Such Auditor shall be a certified public accountant or firm of certified public accountants registered in Pennsylvania.

Section 3. Such Auditor shall be appointed annually by Resolution of Borough Council at least thirty (30) days prior to the close of the fiscal year to make an independent examination of all the accounts and accounting records of the Borough for the fiscal year then closing.

Section 4. The compensation to be paid such Auditor shall be fixed by Borough Council.

This is a sample ordinance. We suggest that it be modified, as appropriate, to fit the needs of your borough. We also suggest that all proposed ordinances be reviewed by your solicitor. Although these are samples of ordinances which have been adopted by other municipalities, the Association cannot assume responsibility for ensuring their legality. We are pleased to provide this service free of charge to our members. If we can be of further assistance, please do not hesitate to contact us: **PENNSYLVANIA STATE ASSOCIATION OF BOROUGHES**, 2941 North Front Street, Harrisburg, PA 17110. 717-236-9526.