

ORDINANCE NUMBER 2017-13

CALLERY BOROUGH, BUTLER COUNTY, PENNSYLVANIA

**AN ORDINANCE AUTHORIZING THE ANNUAL APPOINTMENT OF
AN INDEPENDENT AUDITOR TO REPLACE THE ELECTED BOARD
OF AUDITORS TO AUDIT AND EXAMINE THE ACCOUNTING
RECORDS OF THE BOROUGH**

WHEREAS, Callery Borough council is authorized by Section 1005(7) of the Borough Code to annually appoint an independent auditor to replace the elected Board of Auditors of the Borough to make an independent examination of the accounting records of the Borough; and

WHEREAS, council has determined that it is in the Borough's best interest to annually appoint, by resolution, an independent auditor to replace the Board of Auditors to make an independent examination of the Borough's accounting records.

NOW, THEREFORE, it is hereby enacted and ordained, pursuant to the authority vested by the Borough Code, that the Code of the Borough of Callery, Chapter 4, Auditor, is hereby revised, in its entirety, as follows:

**CHAPTER 4
AUDITOR**

**ARTICLE I
INDEPENDENT AUDITOR**

4-101

§ ~~4.1~~. The accounting records of the Borough for this fiscal year and all subsequent fiscal years shall be audited by an independent auditor appointed each year by council.

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§ ~~4.2~~. The independent auditor shall be a certified public accountant registered in Pennsylvania, a firm of certified public accountants registered in Pennsylvania or a competent public accountant or a competent firm of public accountants.

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§ ~~4.3~~. The independent auditor shall be appointed annually by council, by resolution, 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.

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§ ~~4.4~~. The independent auditor's examination shall be in accordance with generally accepted auditing standards and shall include tests of the accounting records and other auditing procedures as the auditor considers necessary in the circumstances.

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§ ~~4.5~~. The independent auditor shall perform the duties and exercise the powers of an independent auditor as provided in Section 1059.11, as amended, of the Borough Code.

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§ ~~46~~. The independent auditor shall also perform the other duties and exercise the powers as conferred upon the elected auditors under Subchapter 10. C., as amended, of the Borough Code (relating to auditors).

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§ ~~47~~. The independent auditor shall be subject to the same penalties as the elected auditors under Subchapter 10. C., as amended, of the Borough Code (relating to auditors).

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§ ~~48~~. The reports prepared by the independent auditor shall be subject to appeals the same as reports of the Board of Auditors under Section 1059.4, as amended, of the Borough Code.

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§ ~~49~~. The independent auditor shall be compensated in accordance with its proposal for the performance of the required audits and examinations and shall be paid by borough funds.

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§ ~~410~~. The office of the elected Board of Auditors is hereby abolished. The elected auditors currently holding office shall continue to hold office during the term for which elected. The elected auditors shall not audit, settle or adjust the accounts audited by the independent auditor. However, the elected auditors shall continue to perform the other duties of office.

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§ ~~411~~. All other ordinances or regulations, or parts of such ordinances or regulations, in conflict with this Ordinance or inconsistent with its provisions, are hereby repealed to the extent necessary to give this Ordinance full force and effect.

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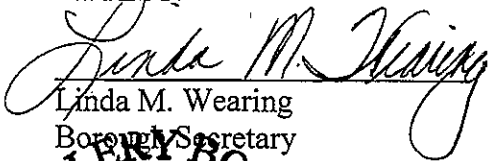
§ ~~412~~. If any of the provisions of this Ordinance or the application thereof to any person or circumstance are held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this Ordinance are declared to be severable.

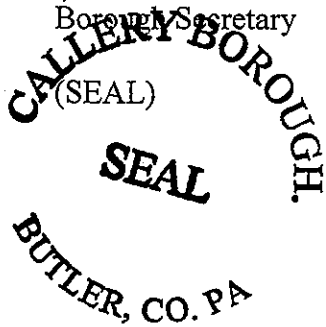
4-113

§ ~~413~~. EFFECTIVE DATE. This ordinance shall be effective immediately.

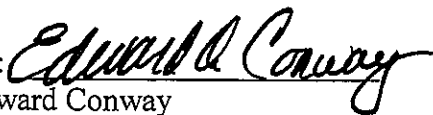
ENACTED AND ORDAINED, this the 4th day of December 2017, by Callery Borough council in public session duly assembled.

ATTEST:

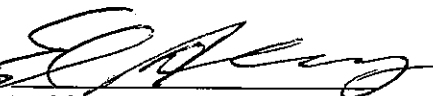

Linda M. Wearing
Borough Secretary



CALLERY BOROUGH

By: 
Edward Conway
Council President

APPROVED

By: 
Ed Ashley
Mayor

Date: 12-4-17