

BOROUGH OF MOUNT OLIVER

ORDINANCE NO. 975

AN ORDINANCE OF THE BOROUGH OF MOUNT OLIVER AMENDING PART I OF THE BOROUGH CODE OF ORDINANCES, ADMINISTRATIVE LEGISLATION, TO CREATE A NEW CHAPTER AUTHORIZING THE APPOINTMENT OF AN INDEPENDENT AUDITOR AND ABOLISHING THE OFFICE OF ELECTED BOROUGH AUDITOR OR CONTROLLER

WHEREAS, the Council of the Borough of Mount Oliver desires to appoint an independent auditor who shall be a certified public accountant registered in the Commonwealth of Pennsylvania, a firm of certified public accountants registered in the Commonwealth of Pennsylvania or a competent public accountant or a competent firm of public accounts; and

WHEREEAS, pursuant to Section 1005 of the Borough Code, 8 Pa.C.S. § 1005(7), the Borough Council has the authority to authorize such appointment by ordinance; and

WHEREAS, pursuant to Section 1005 of the Borough Code, when an independent auditor is appointed, the office of elected borough auditor or controller is abolished.

NOW THEREFORE, be it enacted and ordained by the Council of the Borough of Mount Oliver:

- I. That a new Chapter be added to the Mount Oliver Code of Ordinances, to read as follows:

Independent Auditor

§1. Office of Independent Auditor Established. Borough Council shall appoint, annually by resolution and before the close of the fiscal year, an Independent Auditor who shall be a certified public accountant registered in the Commonwealth of Pennsylvania, a firm of certified public accountants registered in the Commonwealth of Pennsylvania or a competent public accountant or a competent firm of public accountants.

§2. Powers and Duties. The appointed Independent Auditor shall make an independent examination of the accounting records of the Borough for the fiscal year and perform the other duties and exercise the powers as conferred upon the Independent Auditor under the Borough Code.

§3. Office of Elected Auditor or Controller Abolished. The office of Elected Borough Auditor or Controller is hereby abolished. Any Elected Borough Auditor or Controller in office at the time of the enactment of this Section shall continue to hold office during the term for which elected, and the Elected Borough Auditor or Controller shall not audit, settle or adjust the accounts audited by the appointed Independent Auditor, but shall perform the other duties of office.


- II. If any provision or part of this Ordinance is for any reason held to be legally invalid, such decision shall not affect remaining portions of this Ordinance and they shall remain in full force and effect and to this end the provisions of this Ordinance are hereby declared severable.
- III. In the event of any inconsistency between the provisions of this Ordinance and any prior Ordinance, the provisions hereof shall be determined to govern.
- IV. This Ordinance shall take effect upon adoption.

This Ordinance ORDAINED AND ENACTED INTO LAW by the Borough Council of the Borough of Mount Oliver at a duly assembled public meeting this 15th day of October, 2018.

ATTEST:

BOROUGH OF MOUNT OLIVER


Borough Manager

By: 
President, Borough Council

APPROVAL OF MAYOR


Mayor, Borough of Mount Oliver