

## **Chapter 5**

### **AUDITOR**

**[HISTORY: Adopted by the Borough Council of the Borough of Port Carbon 2-9-1982 by Ord. No. 302-1982. Amendments noted where applicable.]**

#### **§ 5-1. Office of Borough Auditor abolished.**

The office of Borough Auditor is hereby abolished. The Borough Auditors now in office shall continue to hold their office during the term for which elected but shall not audit, settle or adjust the accounts audited by the independent auditor hereinafter provided.

#### **§ 5-2. Independent auditor to be appointed.**

An independent auditor shall be appointed annually, by resolution, before the close of the fiscal year. Said independent auditor shall be a certified public accountant registered in Pennsylvania or a firm of certified public accountants so registered.

#### **§ 5-3. Duties.**

It shall be the duty of the independent auditor to make an independent examination of the accounting records of the Borough for the fiscal year, and such independent auditor shall also perform the other duties and exercise the powers as conferred upon him by Section 1196 of the Borough Code, which is incorporated herein by reference.<sup>1</sup>

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1. Editor's Note: See 53 P.S. § 46196.

