## Chapter 7

## **AUDITOR**

- § 7-1. Independent examination of records.
- § 7-2. Annual appointment of independent auditor.

[HISTORY: Adopted by the Borough Council of the Borough of South Greensburg 12-11-1989 as Ord. No. 89-13; amended in its entirety 9-14-1992 by Ord. No. 92-7. Subsequent amendments noted where applicable.]

§ 7-1. Independent examination of records.

An independent examination of the accounting records of the Borough of South Greensburg shall hereafter be made by a certified public accountant registered in Pennsylvania or a firm of certified public accountants so registered.

§ 7-2. Annual appointment of independent auditor.

The Council for the Borough of South Greensburg shall annually appoint a competent certified public accountant registered in Pennsylvania or a firm of certified public accountants so registered to conduct said independent examination, and said independent auditor shall perform all the duties and exercise the powers as conferred by Section 1196 of the Borough Code [53 P.S. § 46005(7)].