

# *Borough of Lilly*

LILLY, PENNSYLVANIA

## ORDINANCE

*May - 2019 - 2*

*An Ordinance of the Lilly Borough Council  
Abolishing the Office of Lilly Borough  
Auditor and Providing for the  
Appointment of an Independent Auditor*

**WHEREAS**, at the April 3, 2019 meeting, the Council accepted the resignation of the Borough Auditors; and

**WHEREAS**, the Council is desirous of appointing an Auditor to perform a yearly examination of the accounting records of the Borough; and

**WHEREAS**, the Council is authorized by Section 1005(7) of Pennsylvania's Borough Code (8 Pa.C.S. §101, et. seq.) "to provide by ordinance passed by a two-thirds vote of the entire number of members of council elected, for the appointment of an independent auditor . . ."

NOW THEREFORE, **BE IT ORDAINED** by the Lilly Borough Council as follows:

- Section 1.** *Title.* This ordinance shall be known as the Lilly Borough Independent Auditor Ordinance.
- Section 2.** *Appointment of an Independent Auditor.* An Independent Auditor, who shall be a certified public accountant registered in this Commonwealth, a firm of certified public accountants registered in this Commonwealth or a competent public accountant or a competent firm of public accountants, shall be appointed annually, by Resolution of Council before the close of the fiscal year.
- Section 3.** *Examination of Accounting Records.* The Independent Auditor appointed pursuant to this Ordinance shall examine, audit and settle all accounts in which the Borough is concerned. The audit shall consist of an examination in accordance with generally accepted auditing standards and shall include tests of the accounting records and other auditing procedures as the Independent Auditor considers necessary in the circumstances.

**Section 4. Report.** The Independent Auditor shall make and publish the annual financial report in the same form and manner and at the time as required by Pennsylvania's Borough Code (the "Code").

**Section 5. Abolition of the Office of Elected Auditor.** As per Section 1005(7) of the Code, the office of elected borough auditor is hereby abolished.

**Section 6. Repealer.** All ordinances and resolutions or parts thereof inconsistent herewith are hereby repealed or rescinded, canceled and annulled.

**Section 7. Severability.** If any section, paragraph, sub-section, clause or provision of this Ordinance shall be declared invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of this Ordinance as a whole or any part thereof other than that portion specifically declared invalid.

**ORDAINED AND ENACTED** this first day of May, 2019

**BOROUGH OF LILLY**

By: William D. Patterson  
**William D. Patterson - President**

Attest: Claudine M. Falger (Seal)  
**Claudine M. Falger - Secretary**

**APPROVED** this 1<sup>st</sup> day of May, 2019

Michael Eckenrode  
**Michael Eckenrode - Mayor**