



Borough Code states a competent accountant, it was mentioned there were situations for many years with the position.

Elaine Morrell discussed with council her telephone conversations with PSAB regarding appointed auditors, which ones were handling municipal accounts and DCED, where the annual audit is to be submitted, due date of April 1, 2001. If the annual audit is late, there's no fines and penalties, they will work along with us. There's no formal request for an extension, their computer will automatically generate a letter stating, around April 15<sup>th</sup> that the audit wasn't received. As long as we keep them informed of what's going on. It is also tax season and it would be difficult to get anyone to do this audit as soon as possible. With a date of projected possible completion of May or June, DCED would work along with that, that's acceptable. In addition, the state requires the annual audit be completed either the controller or an auditor. At this point, it couldn't just be somebody here in this borough, an employee, to do the audit. It has to be either by the controller or an auditor. The state indicated that there are not that many controllers in Pennsylvania. They're mostly auditors.

A discussion took place regarding faxed proposals that were submitted to do the annual audit, including the state audit report forms. The proposals did not include the appointed auditor's position for the entire year (monthly reports, etc.). The borough did not receive any proposals with regard to the actual appointed auditor's position. As noted by Elaine, she was informed appointed auditors usually don't do the monthly reports but rather work on an as needed basis. Monthly reports are usually done by borough employees. One proposal included an hourly rate based on an as needed basis. Council said to advertise for a complete package for an auditor to come in, and abolishing the position of the controller.

All in favor

Motion carried

**2. Motion by Chrzan**

**Seconded by Mraz**

To repeal the Ordinance to abolish the position of Controller and hiring an appointed auditor.

Barnick-It's got to be repealing the Ordinance.

Cimini-To repeal the Ordinance? I don't think so.

Morrell-No.

Lukasewicz-Does it have to be advertised before we can act on it? So in other words, we could repeal it this evening to effectively at this meeting to end the controller's and now look forward to hiring an auditor.

Cimini-Exactly.

On the question:

Barnick-To repeal the Ordinance, establishing the position of Controller.

Lukasewicz-As of this evening.

Five in favor-Barone, Barnick, Chrzan, Mraz, Lukasewicz, in the best interest  
of the Borough  
Two against-Marushock, Keyasko Motion carried

**3. Motion by Barnick Seconded by Barone**

To authorize the Solicitor, Louis Cimini, to establish the position of appointed auditor, by Ordinance, and advertise.

Five in favor-Barone, Barnick, Chrzan, Mraz, Lukasewicz  
Two against-Marushock, Keyasko Motion carried

Council discussed the following motion:

**4. Motion by Barnick Seconded by Chrzan**

To request the Treasurer and Administrator to develop the requirements needed for an advertisement for an appointed auditor for the Borough of Throop including the complete year end audit of all accounts, including the Civic Center and the state audit.

Five in favor-Barone, Barnick, Chrzan, Mraz, Lukasewicz  
Two against-Marushock, Keyasko Motion carried

**5. Motion by Chrzan Seconded by Chrzan**

To adopt Resolution #6 of 2001 covering all accounts, removing the controller's signature and adding the Borough Administrator's signature to all accounts of the Borough of Throop and the Vice President of Council to sign in the absence of any of the three (President, Treasurer, or Borough Administrator).

Morrell-But what about the Vice-President?

Lukasewicz-Jimmy you guys made just the absence of the President so we'd have to make in absence of any three, the vice-president can (sign).

All in favor Motion carried

Morrell-I did inquire on if there's an auditor, does an auditor sign? No. Council appoints who they want to sign the checks.

Lukasewicz asked the solicitor his advice if there was anything else they must do with regards to the controller situation and Mr. Cimini responded everything was pretty much covered. Elaine Morrell discussed in-house employees may do monthly reports, monthly reports don't have to be done by an auditor. Calls can be made to the auditor if there are questions or if assistance is needed with any reports. Lukasewicz though it would be helpful getting information from other boroughs that have auditors, finding out exactly what they do and any other guidelines to establish what needs to be done.

**6. Motion by Barnick**

**Seconded by Chrzan**

To notify the Elections Bureau of the abolishment of the position of controller.

Five in favor-Barone, Barnick, Chrzan, Mraz, Lukasewicz

Two against-Marushock, Keyasko

Motion carried

Mr. Lukasewicz-Audience comments for new business:

There was no new business.

He mentioned keeping record in the file of handling the situation of the controller's resignation, receiving the resignation and scheduling a meeting as quickly as possible.

Motion by Chrzan

Seconded by Keyasko

To adjourn the meeting.

The meeting was adjourned.

Elaine Morrell, Administrator/Secretary

Minutes by Christina Sullivan, Assistant Secretary