ORDINANCE #30

Authorization to Audit Underwood's Financial Affairs

The Village Council of Underwood, Minnesota Ordains: Pursuant to the authority granted by laws 1961, Ch. 230, the offices of Clerk and Treasurer in the Village of Underwood, Otter Tail County, Minnesota are hereby combined in the Office of Clerk-Treasurer.

Beginning with the year in which this ordinance becomes effective and each year thereafter, there shall be an audit of the Village's financial affairs by the Public Examiner or a Public Accountant in accordance with minimum auditing procedures prescribed by the public examiner.

This ordinance is effective after its passage and publication.

Adopted by the Council this 4th day of December 1973.

Approved: Clarence Jensen
Mayor

Attest: Suzanne Koster
Clerk

Laws 1961, Ch. 230 authorizes standard plan and plan A Villages to combine the offices of clerk and treasurer in the office of clerk-treasurer. (Plan B villages have always possessed such authority.) If such a combination is made the council must provide for an annual audit of the village's financial affairs by the public examiner or a public accountant using minimum standards of auditing procedures prescribed by the public examiner.

The combination is accomplished in standard plan villages by an ordinance adopted at least 60 days before a regular village election, but it is not effective until the expiration of the term of the incumbent treasurer or when an earlier vacancy occurs. In plan A villages, the ordinance may be adopted at any time and may be effective at adoption except where an incumbent elective treasurer is still in office after the adoption of the plan. In this latter situation the combination will be effective upon the expiration of the incumbent treasurer's term.

On the effective date of the ordinance the office of treasurer ceases to exist and the duties of the treasurer specified in the village code are performed by the clerk-treasurer.

The offices of clerk and treasurer may be re-established by ordinance at any time.

A suggested ordinance to take advantage of this enabling authority follows.

AN ORDINANCE PROVIDING FOR THE COMBINATION OF THE OFFICES OF VILLAGE CLERK AND VILLAGE TREASURER AND PROVIDING FOR ANNUAL VILLAGE AUDITS

THE VILLAGE COUNCIL OF ……………………………………………ORDAINS:

Section 1. Pursuant to the authority granted by Laws 1961, Ch. 230(1) the offices of clerk and treasurer in the village of……………………………County, Minnesota are hereby combined in the office of clerk-treasurer.

Section 2. Beginning with the year in which this ordinance becomes effective and each year thereafter, there shall be an audit of the village's financial affairs by the Public Examiner or a Public Accountant in accordance with minimum auditing procedures prescribed by the public examiner.(2)

Section 3. This ordinance is effective at the expiration of the term of the incumbent treasurer or when an earlier vacancy occurs.(3)

Adopted by the council this…………day of……………..19…………

Approved:

…………………………………………….
Mayor

Attest:

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Clerk

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1. This clause is not essential to the validity of the ordinance. It is included for informational purposes only.

2. Although not essential to the validity of the ordinance, this section should be included the show compliance with the conditions imposed by state law.

3. In plan A village with an appointed treasurer, this section should read: "This ordinance is effective after its passage and publication.