

Chapter 13

AUDITOR

- § 13-1. Selection of independent auditor. § 13-3. Compensation.
§ 13-2. Duties.

[HISTORY: Adopted by the City Council of the City of Laconia 12-29-1975 as Ch. 12 of the Public Ordinances of 1975. Amendments noted where applicable.]

GENERAL REFERENCES

Administration of government — See Ch. 5.

Finances — See Ch. 31.

§ 13-1. Selection of independent auditor.

An independent auditor shall be selected by a process involving the solicitation of qualifications or proposals and otherwise conforming to the city's current and adopted Purchasing Procedures.¹ The city administration shall seek and obtain qualification statements or written proposals from accounting firms, and, upon completion of the city administration's review of these proposals, the City Manager shall recommend the appointment of an independent auditor to the City Council. The City Council shall then accept or reject the City Manager's recommendation. The auditor shall be a certified public accountant experienced in municipal accounting. During the auditor's term of service, the auditor shall not be associated with city government in any other capacity.

§ 13-2. Duties.

Said auditor shall annually and more often, if directed by the City Council, examine and audit the accounts of the several departments, including the Laconia Airport Authority, officers and agents of the city and make report of his findings to the City Council. For the purpose of such examinations, he shall have access to all securities, funds, books, papers and vouchers in possession of any and all of said officers and agents, and they shall furnish all the aid and information required by him in the prosecution of such examinations. He shall ascertain, as far as he is able, if there are any assets of doubtful value, if all moneys and accounts due the city have been collected and if any overdue or disputed liabilities remain unpaid and report the same. He shall examine as to methods of bookkeeping in use and shall from time to time recommend such changes as he may deem necessary to bring about uniform, clear and accurate methods. He shall make up the financial statement at the end of the year, arranging it in such manner as will clearly and precisely show all moneys received and paid out and for what purposes, with a list of all assets and liabilities and a complete summary of the financial condition of the city.

¹ Editor's Note: See Ch. 5, Administration of Government, Art. IV.

§ 13-3. Compensation.

The auditor shall receive such compensation or salary for his services as the City Council shall determine.