

DENALI BOROUGH, ALASKA
ORDINANCE NO. 06-21

INTRODUCED BY: SID MICHAELS

AN ORDINANCE AMENDING THE DENALI BOROUGH CODE OF ORDINANCES,
BY AMENDING CHAPTER 3.15.020 PERTAINING TO THE ANNUAL FINANCIAL
STATEMENT AND ANNUAL AUDIT.

BE IT ENACTED by the Assembly of the Denali Borough, Alaska that:

Section 1. Classification. This ordinance is of a general and permanent nature.

Section 2. Amendments Chapter 3.15.020 (B). Denali Borough Code of
Ordinances is amended as follows:

3.15.020 Annual audit.

A. The assembly shall provide for an annual independent audit of the accounts and other evidences of financial transactions of the borough and every borough department incorporating the provisions of the State Single Audit Act and/or the Federal Single Audit Act of 1984.

B. The audit shall be made by an accountant, designated by the assembly, who has no personal interest, direct or indirect, as defined in the rules of professional ethics of the American Institute of Certified Public Accountants, in the fiscal affairs of the borough or any of its departments. The designated accountant shall be a certified public accountant licensed to practice in the state. The accountant shall submit his or her report to the mayor and assembly no later than 180 days following the end of the fiscal year under audit.

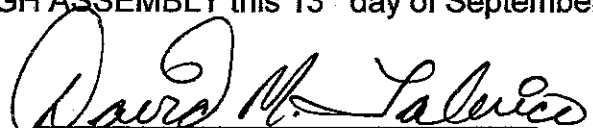
Section 3. Effective Date. This ordinance becomes effective upon adoption by Denali Borough Assembly and signature of Mayor.

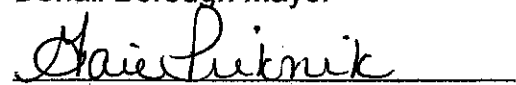
DATE INTRODUCED: August 16, 2006
FIRST READING: September 13, 2006
PUBLIC HEARING: September 13, 2006

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 13th day of September, 2006.

ATTEST:




Denali Borough Mayor


Borough Clerk

DENALI BOROUGH
ORDINANCE 06-21

DENALI BOROUGH, ALASKA
ORDINANCE NO. 06-21

INTRODUCED BY: SID MICHAELS

AN ORDINANCE AMENDING THE DENALI BOROUGH CODE OF ORDINANCES,
BY AMENDING CHAPTER 3.15.020 PERTAINING TO THE ANNUAL FINANCIAL
STATEMENT AND ANNUAL AUDIT.

BE IT ENACTED by the Assembly of the Denali Borough, Alaska that:

Section 1. Classification. This ordinance is of a general and permanent nature.

Section 2. Amendments Chapter 3.15.020 (B). Denali Borough Code of
Ordinances is amended as follows:

3.15.020 Annual audit.

A. The assembly shall provide for an annual independent audit of the accounts and other evidences of financial transactions of the borough and every borough department incorporating the provisions of the State Single Audit Act and/or the Federal Single Audit Act of 1984.

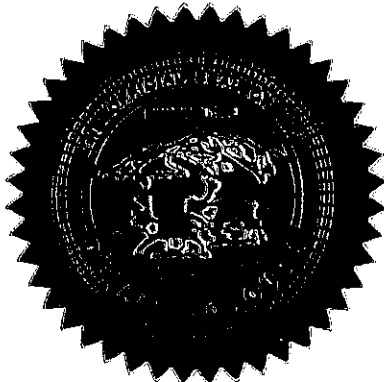
B. The audit shall be made by an accountant, designated by the assembly, who has no personal interest, direct or indirect, as defined in the rules of professional ethics of the American Institute of Certified Public Accountants, in the fiscal affairs of the borough or any of its departments. The designated accountant shall be a certified public accountant licensed to practice in the state. The accountant shall submit his or her report to the mayor and assembly no later than 180 days following the end of the fiscal year under audit.

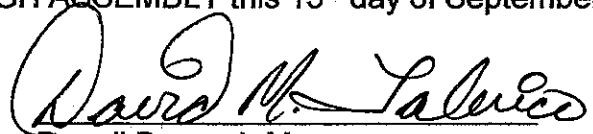
Section 3. Effective Date. This ordinance becomes effective upon adoption by Denali Borough Assembly and signature of Mayor.

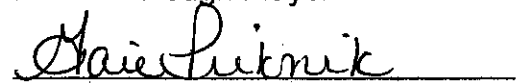
DATE INTRODUCED: August 16, 2006
FIRST READING: September 13, 2006
PUBLIC HEARING: September 13, 2006

PASSED and APPROVED by the DENALI BOROUGH ASSEMBLY this 13th day of September, 2006.

ATTEST:




Denali Borough Mayor


Borough Clerk

DENALI BOROUGH
ORDINANCE 06-21