

**VILLAGE OF CROTON-ON-HUDSON
BOARD OF TRUSTEES**

LOCAL LAW INTRODUCTORY NO. __ OF 2026

**A LOCAL LAW TO ESTABLISH CHAPTER 9 OF THE CODE OF THE VILLAGE OF
CROTON-ON-HUDSON, ENTITLED “AUDITOR’S OFFICE”.**

Be it enacted by the Board of Trustees of the Village of Croton-on-Hudson as follows:

Section One. The Code of the Village of Croton-on-Hudson is hereby amended by adding a new Chapter 9 entitled “Auditor’s Office” to read as follows:

§9-1. Legislative Intent and Purpose.

A thorough and deliberate claims auditing process builds taxpayer confidence in the operations of their local government. To better serve the public interest, and as a key internal control specifically intended to mitigate risks associated with the expenditure of public money, the Village Board of Trustees establishes the Office of Auditor and delegates to the Auditor the duty heretofore assigned to the Board of Trustees by New York State Village Law § 5-524 to audit all claims against the Village of Croton-on-Hudson and approve payment thereof.

§9-2. Claim Defined.

The term “claim” as used in this chapter, shall include all bills, accounts, and demands for the payment of money, of whatever nature, asserted against the Village, the auditing of which is heretofore assigned to the Board of Trustees by New York State Village Law § 5-524 (1).

§9-3. Office Established.

Pursuant to the authority of New York State Village Law, § 3-301(2) (c), the Office of Auditor is hereby established to audit and to order paid all legitimate claims against the Village of Croton-on-Hudson and shall have all duties as permitted by law.

§9-4. Appointment and Qualifications.

The Board of Trustees shall appoint the Auditor and fill vacancies in such office. The Auditor shall serve in the capacity at the pleasure of said Board of Trustees. The Auditor shall be chosen by the appointing authority solely on the basis of the appointee's training and experience, with special reference to actual experience or knowledge of the responsibilities and duties of the position. No elected official of the Village shall be eligible for such appointment during the term for which the official shall have been elected nor within one year after the expiration of said term.

§9-5. Duties.

At a minimum, it shall be the duty of the Auditor to complete a thorough and deliberate examination of each claim to determine that the claim is a legal obligation and a proper

charge against the Village of Croton-on-Hudson and the Auditor shall approve the claim for payment only upon such determination.

§9-6. Independence.

The Auditor shall operate independently of all other Village Departments or Offices and shall report directly to the Board of Trustees.

§9-7. Compensation.

The Auditor shall receive such compensation as the Board of Trustees shall fix.

§9-8. When Effective.

This chapter shall be effective immediately as provided by law.

Section Two. Severability.

If any section, subsection, clause, phrase or other portion of this Local Law is, for any reason, declared invalid, in whole or in part, by any court agency, commission, legislative body or other authority of competent jurisdiction, such portion shall be deemed a separate, distinct and independent portion. Such declaration shall not affect the validity of the remaining portions thereof, which other portions shall continue in full effect.

Section Three. Effective Date.

This local law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with Section 27 of the Municipal Home Rule Law.