

Can Our Town Eliminate the Office of Town Auditor?

May 10, 2022

Yes. Towns have the authority to eliminate the office of the town auditor pursuant to [17 V.S.A. § 2651b](#). This option is available for all towns except those with a charter specifically providing for the election or appointment of the office of town auditor. The vote to eliminate the office of the elected town auditor can only occur at a town's annual meeting and must be conducted by ballot. If your town uses the Australian ballot system of voting for public questions, then the article should look something like this:

Shall the town authorize the elimination of the office of Town Auditor, with future audits to be provided by a public accountant licensed in this State in accordance with 17 V.S.A. § 2651b(a)?

If your town votes from the floor, the vote must be taken by paper ballot. In this case, an article to eliminate the office of the elected town auditor should appear on the warning before an article to elect an auditor. That way, if the vote to eliminate is successful, the town can vote to pass over (technically "postpone indefinitely") the article to elect. This avoids electing new auditors unnecessarily.

Regardless of how the vote is conducted, if it is approved, the selectboard must contract with a state licensed public accountant to perform an annual financial audit of all town accounts.

The term of office of any auditor in office on the date of the vote will expire 45 days after that vote, or when the selectboard enters into a contract with a public accountant, whichever occurs first. The vote to eliminate the office of the elected town auditor will remain in effect until rescinded by the voters in the same manner it was approved.

Hiring a licensed public accountant, however, will not relieve the town from the auditors' statutory duties. The selectboard will have to assume all other duties of the town auditor including the distribution of the public accountant's findings, which have to be mailed or

otherwise distributed by the selectboard in the same manner as a report prepared by an elected auditor.

For information on auditing, please see our [auditing resources webpage](#).