

STATE OF INDIANA

BEFORE THE BOARD OF CLARK COUNTY COMMISSIONERS

ORDINANCE NO. 10 -2016

**AN ORDINANCE ADOPTING THE STATE BOARD OF ACCOUNTS INTERNAL CONTROLS STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS**

**WHEREAS**, this Board of Commissioners of Clark County, Indiana (this "Board") is the executive body of Clark County government pursuant to the provisions of Ind. Code §36-2-2- 2; and,

**WHEREAS**, this Board is also the legislative body of Clark County Government pursuant to the provisions of Ind. Code §36-1-2-9; and

**WHEREAS**, Ind. Code §5-11-1-27, requires each political subdivision to maintain a system of internal controls in order to promote accountability and transparency; and

**WHEREAS**, pursuant to Ind. Code §5-1 1-1-27(e), the Indiana State Board of Accounts developed and published the Uniform Internal Controls Standards for Indiana Political Subdivision in order to provide the basis of common understanding to assist public sector managers in complying with the internal control requirements; and

**WHEREAS**, it is the intent of the county of Clark, Indiana to comply with applicable Federal and State of Indiana laws and regulations, and:

**WHEREAS**, the Uniform Internal Controls Standards for Indiana Political Subdivisions manual contains the acceptable minimum level of internal control standards; and

**WHEREAS**, pursuant to Ind. Code §5-1 1-1-27(g), after June 30, 2016 all Indiana political subdivisions must develop local policies regarding Internal Controls and ensure that personnel receive training on Internal Controls; and

**WHEREAS**, the Clark County Board of Commissioners find that the County's policy regarding Internal Controls should be the internal controls standards as set forth by the State Board of Accounts Uniform Internal Control Standards for Indiana Political Subdivisions manual; and

**WHEREAS**, an Oversight Committee should be established to develop policies and procedures which implement the Uniform Internal Control Standards and comply with Indiana law.

**NOW, THEREFORE, BE IT ORDAINED** by this Board of Clark County Commissioners as follows:

1. That Clark County hereby adopts as policy the internal control standards as set forth by the State Board of Accounts Uniform Internal Control Standards for Indiana Political Subdivisions manual as expressly written and published by the Indiana State Board of Accounts in September, 2015, as amended from time to time.
2. For the benefit of public and the necessity to serve the public interest, all officers, elected officials and employees are required to comply with the policy. Employees who fail to comply with this policy are subject to discipline, including but not limited to termination of their employment.
3. The materiality threshold at which point the County shall report incidents of material variances, losses, shortages, to the State Board of Accounts is:
  - a. A one-time cash loss of at least \$500 or,
  - b. A recurring cash loss of at least \$50 average per month, or,
  - c. A value of \$500 for a one-time loss of assets, or,
  - d. A creation of additional liabilities of at least \$750 average per month
4. Any public official, department head or employee with actual knowledge or reasonable cause to believe that there has been a misappropriation of public funds is

to immediately send written notice of the misappropriation to the State Board of Accounts and the Prosecuting Attorney, regardless of the amount.

5. The Ordinance shall be in full force and effect upon its passage and promulgation as evidenced by the affirmative signatures of the undersigned as the majority of the duly elected and serving members of this Board.

**SO ORDAINED** this 16th day of June, 2016.

*Members voting "NO":*

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Jack Coffman, Commissioner

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Rick Stephenson, Commissioner

\_\_\_\_\_  
Bryan Glover, Commissioner

*Members voting "YES":*

  
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Jack Coffman, Commissioner

  
\_\_\_\_\_  
Rick Stephenson, Commissioner

  
\_\_\_\_\_  
Bryan Glover, Commissioner

*Attested by:*

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R.Monty Snelling, Clark County Auditor