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ORDINANCE 2016-23

AN ORDINANCE ADOPTING INTERNAL CONTROL STANDARDS AND PROCEDURES

WHEREAS, Indiana Code § 5-11-1-27(e) requires that the Indiana State Board of Accounts "shall define and the audit committee shall approve not later than November 1, 2015, the acceptable minimum level of internal control standards and internal control procedures for internal control systems of political subdivisions;" and

WHEREAS, Indiana Code § 5-11-1-27(f) further requires that the State Board of Accounts "shall develop or designate approved personnel training materials as approved by the audit committee" for implementing such internal control standards; and

WHEREAS, Indiana Code § 5-11-1-27(g) provides that the legislative body of a political subdivision shall ensure that:

(1) the internal control standards and procedures developed by the State Board of Accounts are adopted by the political subdivision; and

(2) personnel receive training concerning the internal control standards and procedures so adopted; and

WHEREAS, in response to Indiana Code § 5-11-1-27, the State Board of Accounts developed the "Uniform Internal Control Standards for Indiana Political Subdivisions," a copy of which is attached hereto as Exhibit A; and

WHEREAS, in response to Indiana Code § 5-11-1-27, the State Board of Accounts has further developed as training materials for personnel of political subdivisions the Internal Controls Webinar available at http://www.webinar.in.gov/p52wnapxoft/ and/or http://www.in.gov/sboa/5071.htm; and

WHEREAS, consistent with Indiana Code § 5-11-1-27(g), the Town Council of the Town of Whitestown desires to adopt the internal control standards and procedures developed by the State Board of Accounts and ensure that all appropriate personnel receive training concerning such standards and procedures.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Whitestown, Indiana, as follows:

Section 1. The "Uniform Internal Control Standards for Indiana Political Subdivisions," developed by the State Board of Accounts under Indiana Code § 5-11-1-27 and attached hereto as Exhibit A, is hereby adopted for the Town of Whitestown, Indiana.

Section 2. The Town Manager is directed to ensure that all appropriate personnel

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are trained on the Uniform Internal Control Standards, either through the Internal Control Webinar or through a live presentation by the State Board of Accounts at an annual called meeting or conference around the state.

Section 3. For purposes of this Ordinance, "personnel" means an officer or employee of Whitestown whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to Whitestown, the federal government, state government, or another governmental entity.

Section 4. All ordinances and parts of ordinances inconsistent or in conflict with the terms of this Ordinance are repealed to the extent of such inconsistency or conflict.

Section 5. This Ordinance shall be in full force and effect from and after July 1, 2016.

PASSED AND ADOPTED by the Whitestown, Indiana Town Council this 15th day of June, 2016.

THE TOWN COUNCIL OF THE TOWN OF WHITESTOWN, INDIANA	YAY/NAY
Eric Miller, President	Yes
Susan Austin, Vice President	Yes.
Kevin Russell	
Clinton Bohm	Yes
Jeffrey Wishek	Yes

ATTEST:

Matthew Sumner, Clerk-Treasurer
Town of Whitestown, Indiana

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