COUNTY ORDINANCE NUMBER 2018-1

Adopting Uniform Internal Control Standards for Indiana Political Subdivision

Vermillion County, Indiana

WHEREAS, Indiana 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, in September 2015 pursuant to Indiana Code § 5-11-1-27 (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 the Uniform Internal Controls Standards for Indiana Political Subdivision Manual is available on the government website at www.in.gov/sboa and contains the acceptable minimum level of internal control standards; and

WHEREAS, Indiana Code § 5-11-1-27 (g) after June 30, 2016 all Indiana Political Subdivisions must develop local policies regarding internal controls and insure that personnel receive training on internal controls; and

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

WHEREAS, the fiscal officer of Vermillion County is the Auditor and pursuant to the Uniform Internal Control Standards for Political Subdivisions, the fiscal officer shall certify in writing that the Uniform Internal Control Standards have been adopted; and

WHEREAS, the Uniform Internal Control Standards require and mandate that the legislative body insures that personnel as defined in Indiana Code § 5-11-1-27 shall receive training concerning the Uniform Internal Control Standards for Indiana Political Subdivision and that the Auditor, as the fiscal officer, shall certify in writing that the personnel as defined by statute have received the required training.

NOW BE IT ORDAINED AND ENACTED by the Vermillion County Board of Commissioners that:

SECTION 1. That the above recitations are adopted as findings by the Vermillion County Board of Commissioners;

SECTION 2. It is further ordered and determined that the Vermillion County Board of Commissioners hereby adopts as policy the internal control standards as set forth by the Indiana 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 and as amended from time to time;

SECTION 3. It is further ordained that at the time the annual financial report is electronically filed, the Auditor, as the fiscal officer for Vermillion County, shall certify in writing that the Uniform Internal Control Standards for Indiana Political Subdivisions have been adopted and shall certify that the personnel have been trained as required by law; and

SECTION 4. It is further ordained that the Code of Ordinances of Vermillion County, Indiana shall contain a new section which shall read as follows:

"INTERNAL CONTROL STANDARDS:

The Vermillion County Board of Commissioners adopt as policy the Internal control standards as set forth by the Indiana 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 and as amended from time to time. In order to implement these standards, the Auditor shall certify in writing that personnel as defined in stature have received the required training. 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."

SECTION 5. It is further ordained that this Ordinance takes effect upon its adoption by the Vermillion County Board of Commissioners.

SECTION 6. It is further ordained that any ordinances inconsistent or in conflict with the terms of this ordinance are of no further force and effect and are specifically repealed. This ordinance shall be in full force and effect immediately upon adoption as set forth herein.

Passed and adopted this 6th day of March, 2018.

Tim Wilson, President

Harry Crossley

Tim Yocum

Attest: Amy Tolbert