2016-07

Ordinance Establishing Internal Control Policy of Martin 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 Control Standards for Indiana Political Subdivisions 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 Control Standards for Indiana Political Subdivisions manual contains the acceptable minimum level of internal control standards; and

WHEREAS, pursuant to Indiana Code 5-11-1-27(g), after June 30, 2016 all Indiana political subdivisions must develop local policies regarding Internal Control and ensure that personnel receive training on Internal Controls; and

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

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

IT IS THEREFORE ORDAINED that Martin County hereby adopts as policy the internal control standard as set forth by the State Board of Accounts Uniform Internal Control Standard 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.

IT IS FURTHER ORDAINED that a new section, Internal Control Standards, is hereby added to the Martin County Code, and it reads as follows:

" INTERNAL CONTROL STANDARDS"

> Martin County adopts as policy the internal control standard 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, as amended from time to time. In order to implement these standards, there is established an Internal

Control Standards Oversight Committee. This committee shall consist of a Commissioner selected by the Board of Commissioners, a Councilperson selected by the Martin County Council, the Auditor, the Treasurer, the Recorder, the Clerk, the Health Department Director, the Sheriff, the Chief Probation Officer and the County Attorney. All officers, elected officials and employees are required to receive training concerning internal control standards and 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."

IT IS FURTHER ORDAINED that this ordinance takes effect upon its adoption by the Martin County Board of Commissioners.

IT IS FURTHER ORDAINED that any Internal Control Standard of Martin County adopted prior to the adoption of this ordinance is superseded by this ordinance.

IT IS FURTHER ORDAINED that any provision of the Martin County Code which not expressly modified by this ordinance will remain in full force and effect.

Adopted this 7th day of June, 2016.

BOARD OF COMMISSIONERS OF
MARTIN COUNTY, INDIANA

Paul R. George, President

Dan Gregory, Member

Kevin R. Boyd, Member

ATTEST: January L. Roush

January L. Roush
Martin County Auditor