

THE BOARD OF COMMISSIONERS OF WABASH COUNTY, INDIANA

ORDINANCE NO. 2016-85-02

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

The Board of Commissioners of Wabash County desires to maintain a system of internal control standards which promote efficiency and provide reasonable assurance for the reduction of risk associated with fraud and for safeguarding resources against loss due to waste, abuse, mismanagement or errors; and

Indiana Code § 5-11-1-27(g) requires each political subdivision to adopt the internal control standards and procedures developed by the Indiana State Board of Accounts; and

The Indiana State Board of Accounts has developed and published the Uniform Internal Control Standards for Indiana Political Subdivisions manual, pursuant to Indiana Code § 5-11-1-27(e), in order to assist political subdivisions in complying with the internal control requirements; and

The Uniform Internal Control Standards for Indiana Political Subdivisions manual contains the acceptable minimum level of internal control standards to promote government accountability and transparency; and

The Board of Commissioners of Wabash County finds that the County's policy regarding internal controls should be the internal control standards as set forth in the Indiana State Board of Accounts' Uniform Internal Control Standards for Indiana Political Subdivisions manual; and

An oversight committee should be established to develop policies and procedures which implement the Uniform Internal Control Standards for Indiana Political Subdivisions and to comply with Indiana law.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF WABASH COUNTY, INDIANA, THAT THE FOLLOWING POLICY IS NOW ADOPTED:

WABASH COUNTY INTERNAL CONTROLS POLICY

- Section 1. Wabash County adopts as policy the internal control standards set forth by the Indiana State Board of Accounts in the Uniform Internal Control Standards for Indiana Political Subdivisions manual as expressly written and published in September 2015, and as may be amended from time to time.
- Section 2. In order to implement such internal control standards, there is established an Internal Control Standards Oversight Committee. This Committee shall consist of a member of the County Commissioners selected by the Board of Commissioners, a member of the County Council selected by the County Council, the Auditor, the Treasurer and the County Attorney or a representative for each of the above listed members. The Internal Control Standards Oversight Committee shall prescribe the specific

policies and reporting obligations for each County department to follow in order to meet its obligations under this Ordinance. Each department shall be responsible for establishing specific procedures to comply with the prescribed policies and reporting obligations. The Internal Control Standards Oversight Committee shall submit an annual report to the Board of Commissioners of Wabash County reviewing the adequacy of each department's internal control procedures.

Section 3. All County officers, elected officials and employees are required to comply with this policy. Employees who fail to comply with this policy are subject to discipline, including but not limited to termination of employment.

This Ordinance shall be in full force and effect from and after its passage by the Board of Commissioners.


All ordinances or portions thereof in effect prior to the effective date and in conflict with the provisions of this Ordinance are hereby repealed.

Adopted this 9th day of May, 2016.

BOARD OF COMMISSIONERS OF WABASH COUNTY



Barry J. Eppley, Chairman



Scott E. Givens



Brian K. Haupt

ATTEST:



Linda Conrad, Wabash County Auditor