

ORDINANCE 2018-2

MADISON COUNTY RECORDER, IN

RECORDED AS PRESENTED

ORDINANCE ADOPTING INTERNAL CONTROL STANDARDS

An Ordinance adopting the State Board of Accounts Internal Control Standards for Indiana Political Subdivisions as the Internal Control Policy for the Town of Markleville, Indiana and the Markleville Municipal Sewer Works.

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 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 Controls Standards for Indiana Political Subdivisions manual contains the acceptable minimum level of internal controls 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 controls and ensure that personnel receive training on internal controls; and

WHEREAS, the Common Council of the Town of Markleville, Indiana finds that the internal control standards for Markleville, Indiana should be the Uniform Internal Control Standards for Indiana Political Subdivisions as set forth by the State Board of Accounts; and

WHEREAS, the Common Council of the Town of Markleville, Indiana finds that the Markleville Municipal Sewer Works policy regarding internal controls should also be the Uniform Internal Control Standards for Indiana Political Subdivisions as set forth by the State Board of Accounts; and

WHEREAS, the Clerk-Treasurer for the Town of Markleville, Indiana will work with the Common Council of the Town of Markleville, Indiana to develop policies and procedures which implement the Uniform Internal Control Standards for Indiana Political Subdivisions so as to maintain compliance with Indiana law; and

WHEREAS, Indiana Code § 5-11-1-27 requires all Indiana political subdivisions to adopt minimum levels of internal control standards and the Common Council of the Town of Markleville, Indiana and the Markleville Municipal Sewer Works have adopted an Ordinance regarding a Materiality Threshold for purposes of these internal control procedures as attached and approved.

IT IS THEREFORE ORDAINED that the Common Council of the Town of Markleville, Indiana and the Markleville Municipal Sewer Works hereby adopts as policy the internal controls 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.

IT IS FURTHER ORDAINED that (A) The Town of Markleville 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.

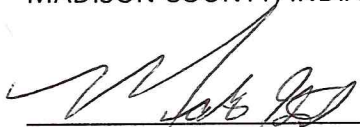
(B) All Town of Markleville government personnel and Markleville Municipal Sewer Works personnel will receive appropriate training on the Internal Controls Standards and Procedures. "Personnel" is defined as an officer or employee whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity. As required by statute, the fiscal officer of the town (Clerk-Treasurer) will file annual certification of training with the Indiana State Board of Accounts.

(C) The Clerk Treasurer, in coordination with the Common Council of the Town of Markleville, will develop, maintain and train personnel on Internal Controls Standards and Policies and all new personnel shall receive training timely. All Town of Markleville officers, elected officials and employees and Markleville Municipal Sewer Works personnel are required to comply with the policy. The policy will be integrated into the Employee Policy and Procedure Manual for both the Town of Markleville and Markleville Municipal Sewer Works. Employees who fail to comply with this policy are subject to disciplinary action, up to but not limited to termination of their employment.

Statutory reference: For provisions concerning Internal Controls, see I.C. 5-11-1-27

ALL OF WHICH IS ORDAINED by the Common Council of the Town of Markleville, Indiana this the 22 day of January, 2018.

COUNCIL TRUSTEES
TOWN OF MARKLEVILLE
MADISON COUNTY, INDIANA

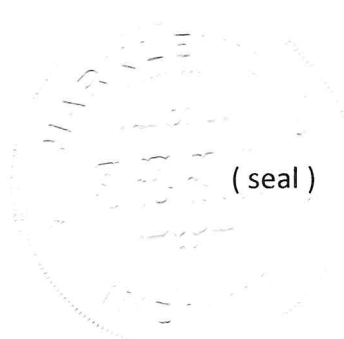


Matthew Gustin, Member

Daniel Roseberry, Member



Floyd Eesmiere, Member



(seal)

Attest:



Mark E. Evans, Clerk-Treasurer

DOCUMENT PREPARED BY: MARK EVANS

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.

 MARK EVANS

END OF DOCUMENT