

ORDINANCE NO. 2016-08
Ordinance of the City of Tipton, Indiana, Adopting Uniform Internal
Control Standards for Indiana Political Subdivision

WHEREAS, I.C. § 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 I.C. § 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 is available on the government website at www.in.gov/sboa and contains the acceptable minimum level of internal control standards; and

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

WHEREAS, the City of Tipton finds that the City's policy regarding internal controls should be the internal control 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 the City of Tipton is the Clerk Treasurer and pursuant to the Uniform Internal Control Standards for Indiana 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 I.C. § 5-11-1-27 shall receive training concerning the Uniform Internal Control Standards for Indiana Political Subdivisions and that the Clerk Treasurer as the fiscal officer shall certify in writing that the personnel as defined by statute have received the required training.

NOW THEREFORE THE CITY COUNCIL OF THE CITY OF TIPTON, INDIANA,
ORDAINS AND ENACTS THE FOLLOWING:

- 1) That the above recitations are adopted as findings by the Common Council; and
- 2) It is further ordered and determined that the City of Tipton 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; and
- 3) It is further ordained that at the time the annual financial report is electronically filed, the Clerk Treasurer as fiscal officer of the City of Tipton 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
- 4) It is further ordained that the City Code shall be amended and it is hereby added to the City's Code a new section which shall read as follows:

“INTERNAL CONTROL STANDARDS

The City of Tipton 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. In order to implement these standards, the Clerk Treasurer shall certify in writing that personnel as defined in statute 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.”

5) It is further ordained that this Ordinance takes effect upon its adoption by the Common Council.

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.

ORDINANCE 2016-08


This Ordinance shall be in full force and effective upon passage by the Common Council of the City of Tipton and its publications as provided by law.


Passed on the 22nd day of AUGUST, 2016 on the first reading; and

Adopted this 22nd day of AUGUST, 2016 on the second and final reading.


George Ogden, Council President



Tim Clark, Councilman


Phil Morgan, Councilman

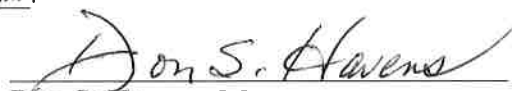

Brett Curnutt, Councilman


Richard Rippy, Councilman

Presented by me, Tamera L. Clark to the Mayor of the City of Tipton, on the 22nd day of AUGUST, 2016 at the hour of 5:45pm.


Tamera L. Clark, Clerk-Treasurer

This ordinance is hereby APPROVED by me, Don S. Havens, on the 22nd day of AUGUST, 2016 at the hour of 5:45pm.


Don S. Havens, Mayor

Attest:


Tamera L. Clark, Clerk-Treasurer

Prepared by Tamera Clark, Clerk-Treasurer