

Received 4/29/2016
Clerk-Treasurer's Office
Auburn, IN 46706

ORDINANCE NO. 2016-02

**AN ORDINANCE OF THE CITY OF AUBURN, INDIANA, ADOPTING UNIFORM
INTERNAL CONTROL STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS**

SUMMARY

Pursuant to I.C. § 5-11-1-27, this Ordinance adopts the minimum level of Internal Control Standards developed by the Indiana State Board of Accounts as published in the Uniform Internal Control Standards for Indiana Political Subdivisions. The Uniform Internal Control Standards for Indiana Political Subdivisions are available at www.in.gov/sboa.

_____ Recorder's Office

_____ Publish Public Hearing

_____ Auditor's Office

_____ Clerk's Office

_____ Publish O/R after adoption

_____ Other

ORDINANCE NO. 2016-02

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 Auburn Common Council 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 Auburn 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, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF AUBURN, INDIANA:

Section I.

The City of Auburn 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 II.

At the time the annual financial report is electronically filed, the Clerk Treasurer as fiscal officer of the City of Auburn 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

Section III.

BE IT FURTHER ORDAINED that this Ordinance be in full force and effect from and after its, adoption, filing, notices and publications as required by law.

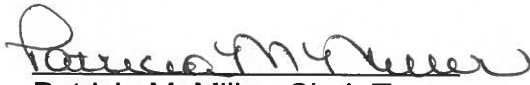
PASSED AND ADOPTED by the Common Council of the City of Auburn, Indiana, this

7 day of June, 2016.



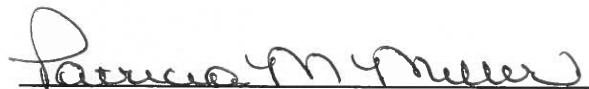
JAMES FINCHM, Councilmember

ATTEST:



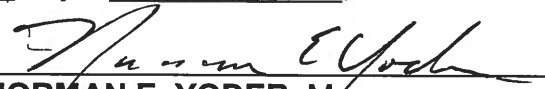
Patricia M. Miller, Clerk-Treasurer

Presented by me to the Mayor of the City of Auburn, Indiana, this 7 day of June, 2016.



PATRICIA M. MILLER, Clerk-Treasurer

APPROVED AND SIGNED by me this 7 day of June, 2016.



NORMAN E. YODER, Mayor

VOTING:

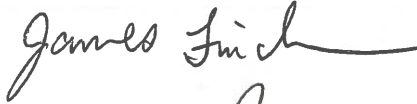
AYE

NAY

Dennis Ketzenberger



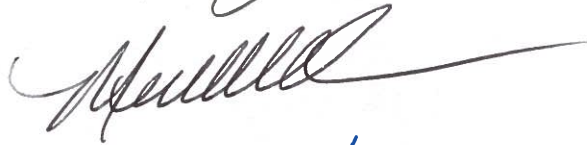
James Finchum



Todd Sanderson



Michael Watson



Kevin Webb



Dennis (Matthew) K. Kruse II



Michael Walter

