

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](http://www.in.gov/sboa).

\_\_\_\_\_ Recorder's Office

\_\_\_\_\_ Publish Public Hearing

\_\_\_\_\_ Auditor's Office

\_\_\_\_\_

\_\_\_\_\_ Clerk's Office

\_\_\_\_\_ Publish O/R after adoption

\_\_\_\_\_ Other

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**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](http://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 30<sup>th</sup>, 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 insure 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

\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
**JAMES FINCHM**, Councilmember

**ATTEST:**

\_\_\_\_\_  
Patricia M. Miller, Clerk-Treasurer

Presented by me to the Mayor of the City of Auburn, Indiana, this \_\_\_\_ day of \_\_\_\_\_, 2016.

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**PATRICIA M. MILLER**, Clerk-Treasurer

**APPROVED AND SIGNED** by me this \_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
**NORMAN E. YODER**, Mayor

1<sup>st</sup> Reading 5/16/2016  
2<sup>nd</sup> Reading 6/07/2016

**VOTING:**

**AYE**

**NAY**

Dennis Ketzenberger

James Finchum

Todd Sanderson

Michael Watson

Kevin Webb

Dennis (Matthew) K. Kruse II

Michael Walter