

ORIGINAL

AN ORDINANCE AMENDING ORDINANCE 2016-006 THE MATERIALITY POLICY AS TO REPORTING TO INDIANA STATE BOARD OF ACCOUNTS AS TO ERRONEOUS OR IRREGULAR MATERIAL VARIANCES, LOSSES, SHORTAGES OR THEFTS AND CREATING INTERNAL CONTROLS FOR DELAWARE COUNTY, IN

WHEREAS, Indiana Code § 5-11-1-27 requires counties to adopt a minimum level of internal controls and internal control procedures and systems of political subdivisions, developed by the State Board of Accounts;

WHEREAS the Indiana State Board of Accounts has determined that the personnel in the county must be trained annually on said internal control policies; and

WHEREAS Delaware County adopted a materiality policy in Ordinance 2016-006 and that said policy should also include a policy for internal controls; and

WHEREAS, the Board of Commissioners, as the legislative body, desires to amend Ordinance 2016-006 to include a statement as to internal controls for fiscal and financial reporting in the County.

NOW THEREFORE, BE IT HEREBY ORDAINED BY THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY, INDIANA, That:

Section 1: Ordinance 2016-006 shall be amended to add the following sections to the ordinance:

New Section 6: The Board of Commissioners of Delaware County, IN establishes a system of internal control for the County based expressly upon the Uniform Internal Control Standards for Indiana Political Subdivisions in the Report of the State Board of Accounts dated September 2015, in pertinent part, in order to promote government accountability and transparency as its core objects and standard.

New Section 7: The personnel of the County whose official duties include receiving, processing, depositing, disbursing or otherwise having access to funds that belong to the County, federal government, state government, a political subdivision or another governmental entity shall be trained at least once during a calendar year, and annually thereafter, unless on administrative leave status, on the minimum internal control standards and procedures and on other standards and procedures determined necessary by the County and shall cooperate with the Auditor so that the Auditor can timely certify to the State Board of Accounts that the training was received annually by those employees as required by law.

New Section 8: All elected and appointed officials and employees of the County are hereby directed abide by and to cooperate fully in the implementation of the Internal Control Policy of the County.

New Section 9: At least annually, the Auditor shall provide a written report to the Board of Commissioners regarding the stats of the implementation of the internal control policies set forth, including but not limited to, the appropriate training and monitoring, any incidents of significant non-compliance with the polices set forth and any disciplinary action imposed as a result thereof, and any financial losses due to employee misconduct, including, but not limited to, failure to comply with county's documented internal control policies.

Section 2: All other sections of Ordinance 2016-006 shall remain in full force and effect.

Section 3: This Ordinance shall be effective upon passage.

All of which is ordained this 5 th day of November, 2018.

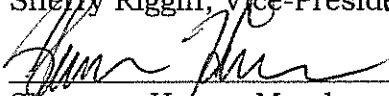
BOARD OF COMMISSIONERS
DELAWARE COUNTY, INDIANA



James King/ President




Sherry Riggini, Vice-President



Shannon Henry, Member

ATTEST:



Steven Craycraft, Auditor