

ORDINANCE NO. 2016-3

**ORDINANCE OF THE TOWN OF MERIDIAN HILLS, INDIANA,
ADOPTING UNIFORM INTERNAL CONTROL STANDARDS
FOR INDIANA POLITICAL SUBDIVISIONS**

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

WHEREAS, the Town Council of the Town of Meridian Hills (the “Town Council”) finds that the Town of Meridian Hills (the “Town”) policy regarding internal controls should be the internal control standards as set forth in the Indiana State Board of Accounts Uniform Internal Control Standards for Indiana Political Subdivisions Manual; and

WHEREAS, the fiscal officer of the Town 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 fiscal officer of the Town, shall certify in writing that the personnel as defined by statute have received the required training.

NOW THEREFORE THE TOWN COUNCIL OF THE TOWN OF MERIDIAN HILLS, INDIANA, ORDAINS AND ENACTS THE FOLLOWING:

- 1) That the above recitations are adopted as findings by the Town Council.
- 2) It is further ordered and determined that the Town 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.

3) It is further ordained that at the time the annual financial report is electronically filed, the Clerk-Treasurer, as fiscal officer of the Town, 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.

4) It is further ordained that the Town Code shall be amended and add a new section, Chapter III, Article 2, Section 15, which shall read as follows:

“INTERNAL CONTROL STANDARDS

The Town of Meridian Hills adopts as policy the Internal Control Standards as set forth by the Indiana State Board of Accounts Uniform Internal Control Standards for the 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 Town 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.

DULY PASSED on this 11th day of July, 2016, by the Town Council of the Town of Meridian Hills, Marion County, Indiana.

Town of Meridian Hills, Indiana, by its Town Council

ATTEST:

Clerk-Treasurer