

## ORDINANCE NO. 183

### An Ordinance of the Town of Vernon, 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](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 30th, 2016 all Indiana Political Subdivisions must develop local policies regarding internal controls and ensure that personnel receive training on internal controls; and

**WHEREAS**, the Town of Vernon Common Council finds that the Town'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 Town, 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 ensures 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  
TOWN OF VERNON, INDIANA**

#### **Section I.**

The Town of Vernon 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 Town of Vernon 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 Council of the Town of Vernon, Indiana, this

11<sup>th</sup> day of May, 2023.

Council Members, Town of Vernon:

John Post, 1<sup>st</sup> Ward

John Post

Jeff Walker, 2<sup>nd</sup> Ward

Jeff T. Walker

Amber Fields, 3<sup>rd</sup> Ward

Amber Fields

Mayor Wayne Zamora

Wayne Zamora

**APPROVED AND SIGNED** by me this 11 day of May, 2023.

**Mary Jo Bender, Clerk Treasurer**

Mary Jo Bender