

RESOLUTION 2016-6

UNIFORM INTERNAL CONTROLS STANDARDS

WHEREAS, Indiana Code 5-11-1-27 requires each political subdivision to maintain a system of internal control to promote government accountability and transparency;

WHEREAS, State Board of Accounts defines internal controls as “a process executed by official and employees that is designed to provide reasonable assurance that the objectives of the political subdivision will be achieved.”

NOW, THEREFORE, IT IS ORDAINED BY THE FORT BRANCH TOWN COUNCIL OF GIBSON COUNTY, INDIANA:

1. That Fort Branch Town Council, Gibson County, Indiana stipulates that they have adopted the internal control standards defined by State Board of Accounts (SBOA) under Code 5-11-1-27 (e).

That Town personnel shall be trained and certified on the process. All certification forms shall be retained by the Clerk Treasurer.

2. The objectives of the Town Council shall be as follows:

- (a) Operations objectives which are designed to analyze operational and performance goals along with the effectiveness and efficiencies of operation, including the safeguarding of assets.
- (b) Reporting objectives which are designed to consider both financial and non-financial information, internal & external to the unit, with an expectation of reliability, accountability and transparency.
- (c) Compliance objectives which are designed to assure adherence to laws and regulations.

3. The “Oversight Committee” consisting of the Clerk Treasurer and Town Council President shall have the responsibility to oversee and monitor that the internal controls have been activated and used by the Town.

4. (a) Clerk-Treasurer is to provide board with copy of fund report and bank reconciliation each month and have signed off on and is to obtain board approval and note same in minutes showing balance in funds.

(b) Clerk/Treasurer is to provide board with copy of Adjustment Report for utilities and list total of adjustments for the month and have board approve the report and sign off on report and note same in minutes with amount of adjustment.

(c) Customers are to pay water, wastewater and storm water and service bills and meter deposits at the Fort Branch Town Hall in Fort Branch, Indiana. Clerk Treasurer or her employees enter into

the utility program; enter the receipts into the Fund software separating out the payments for water, wastewater and storm water and service fees. The utility receipt is reconciled throughout the month but only one receipt is entered at the end of the month.

(d) All other miscellaneous checks that may be received by the Clerk-Treasurer are to be deposited promptly upon receipt into the appropriate fund and bank.

(e) Board to direct and ascertain that its employees promptly obtain and provide information requested by Clerk-Treasurer to her as needed to perform her duties for the water/sewer department.

(f) Clerk-Treasurer is to provide board with access to all claims for review at their request, and is to provide them with a copy of the claim registers, is to obtain their signature on the claim registers, and is to note the approval and amounts approved in the minutes.

(g) Shutoff notices are to be prepared as per ordinance. Shutoffs are to be done immediately following expiration of time given on notice, if customer has not paid. The Clerk-Treasurer is to direct its employees to do shutoffs promptly upon receipt of final list from the billing clerk.

(h) Clerk-Treasurer shall maintain copies of all relevant documentation, resolution of incidents and any report to the SBOA in a centralized data folder.

(i) Clerk-Treasurer shall certify that all personnel have received training concerning Uniform Internal Control Standards for Indiana Political Subdivisions as required by Indiana Code 5-11-1-27 (g) (2).

Approved this 19th day of May, 2016

FORT BRANCH TOWN COUNCIL



Adam Bledsoe, Town Council President

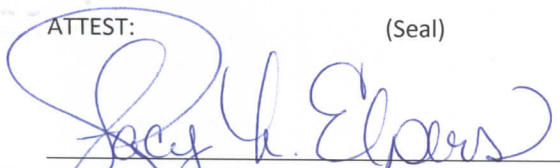


Scott Michael, Council Member



Tom Hauschild, Council Member



ATTEST: (Seal)


Stacy L. Elpers, Clerk Treasurer