

**ORDINANCE NO. 2016-11**

**AN ORDINANCE OF THE TOWN OF ROANN, INDIANA  
ESTABLISHING INTERNAL CONTROLS AS SET FORTH IN THE UNIFORM  
INTERNAL CONTROL STANDARDS FOR THE 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 in the office of the Clerk-Treasurer of Roann 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 Town of Roann, Town 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 of Roann 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 TOWN COUNCIL OF THE TOWN OF ROANN, INDIANA:**

**Section I.**

The Town of Roann 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 Roann 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

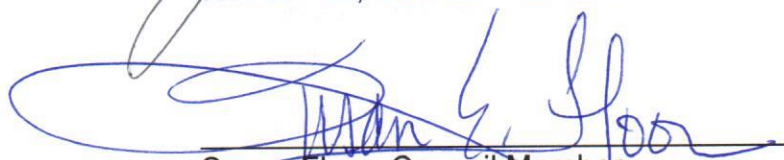
**Section III.**

**BE IT FURTHER ORDAINED** that this Ordinance be in full force and effect from and after its, adoption.

**PASSED AND ADOPTED** by the Town of Roann, Indiana, this 13<sup>th</sup> day of

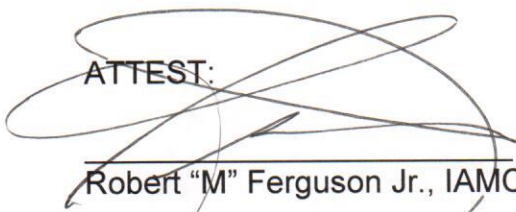
December, 2016.

  
James Pell, Council President

  
Susan Floor, Council Member

  
Richard Morris, Council Member

ATTEST:

  
Robert "M" Ferguson Jr., IAMC, Clerk-Treasurer