Cumberland Town Council

Ordinance 2016 – 1

Ordinance Adopting the State Board of Accounts Internal Controls Standards for Indiana Political Subdivisions as the Internal Control Policy of the Town of Cumberland

Whereas, Indiana Code §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 Indiana Code § 5-11-1-27(e), the Indiana State Board of Accounts developed and published the Uniform Internal Controls Standards for Indiana Political Subdivision 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 Controls Standards for Indiana Political Subdivisions manual contains the acceptable minimum level of internal control standards; and

Whereas, pursuant to Indiana Code § 5-11-1-27(g), after June 30, 2016 all Indiana political subdivisions must develop local policies regarding Internal Controls and ensure that personnel receive training on Internal Controls; and

Whereas, the Cumberland Town Council finds that the Town’s policy regarding Internal Controls should be the internal controls standards as set forth by the State Board of Accounts Uniform Internal Control Standards for Indiana Political Subdivisions manual; and
Whereas, an Oversight Committee should be established to develop policies and procedures which implement the Uniform Internal Control Standards and comply with Indiana law.

It is therefore ordained that the Town Council hereby adopts as policy the internal control standards as set forth by the 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, as amended from time to time.

It is further ordained that a new section, Section 00-03-32-06 Internal Control Standards, is hereby added to the Cumberland Town Code, and it reads as follows:

“Section 00-03-32-06 INTERNAL CONTROL STANDARDS

(A) Policy for Internal Controls. The Town of Cumberland adopts as policy the internal control standard 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, as amended from time to time.

(B) Oversight Committee. In order to implement these standards, there is established an Internal Control Standards Oversight Committee. This Committee will consist of a Town Council member selected by the Town Council, the Clerk-Treasurer, Town Manager, Police Chief, Utilities Director, Director of Planning and Development, Streets Department Director and Town Attorney. This Committee will develop policies and procedures to implement the Internal Control Standards and train employees regarding these standards.

(C) Compliance Required. 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.”
It is further ordained that this ordinance takes effect upon its adoption by the majority of the Cumberland Town Council.

It is further ordained that any Internal Control Standard of the Town of Cumberland adopted prior to the adoption of this ordinance is superseded by this ordinance.

It is further ordained that any provision of Chapter 32 of the Town Code not expressly modified by this ordinance will remain in full force and effect.

Adopted this 6th day of March, 2016

A Majority of the Cumberland Town Council:

Joe Siefker, President

Anna Pea, Vice President

Nicole Bell, Member

Brian Gritter, Member

Mark Reynolds, Member

Attest:

Erica Salman, Clerk-Treasurer