

**ORDINANCE 2016-08**  
**AN ORDINANCE ADOPTING INTERNAL CONTROL STANDARDS**  
**FOR WARRICK COUNTY AS PROPOSED BY THE**  
**INDIANA STATE BOARD OF ACCOUNTS**

**WHEREAS**, the Board of Commissioners of Warrick County recognize the importance of ethical and professional handling of County property, including county funds and assets from any source; and

**WHEREAS**, the Indiana State Board of Accounts oversees use of public funds by all political subdivisions of Indiana including Warrick County; and

**WHEREAS**, the Indiana legislature has passed Indiana Code § 5-11-1-27, which provides “internal control standards and procedures shall be developed to promote government accountability and transparency” by all political subdivisions in the State of Indiana; and

**WHEREAS**, the Indiana State Board of Accounts under Indiana Code § 5-11-1-27(e) has defined the acceptable minimum level of internal control standards for internal control systems of political subdivisions, including Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring; and

**WHEREAS**, it is the intent of the County of Warrick, Indiana to comply with these internal control standards and provide the required training to all required personnel pursuant to statute and the SBOA Uniform Internal Control Standards Manual;

**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF WARRICK COUNTY, INDIANA THAT:**

The acceptable minimum level of internal control standards and procedures for internal control systems as established by Indiana Code § 5-11-1-27(e), and as may be amended from time to time, are hereby adopted and shall be in full force and effect from and after its passage. Said Standards shall include control environment, risk assessment, control activities, information and communication, and monitoring to promote County accountability and transparency. All departments and officers shall establish and enforce procedures in compliance with the Indiana State Board of Accounts internal control standards.

All personnel, as defined by Indiana Code § 5-11-1-27, shall participate in the required training as developed by the Indiana State Board of Accounts.

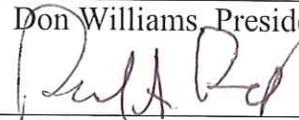
Passed and adopted by the Warrick County Board of Commissioners, this 9th day of May, 2016.

WARRICK COUNTY  
BOARD OF COMMISSIONERS

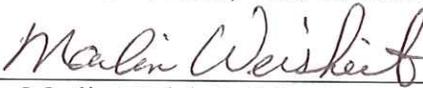
By:



Don Williams, President

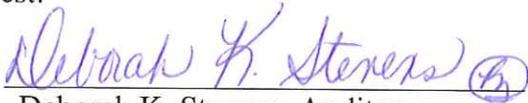


Richard A. Reid, Vice-President



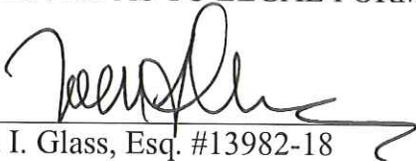
Marlin Weisheit, Member

Attest:



Deborah K. Stevens, Auditor  
Warrick County, Indiana

APPROVED AS TO LEGAL FORM:



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