

ORDINANCE NO. 2016- 07-12 -001

COUNTY OF KOSCIUSKO, INDIANA

AN ORDINANCE ADOPTING INTERNAL CONTROL STANDARDS

WHEREAS the County of Kosciusko, Indiana is an Equal Opportunity Employer, and

WHEREAS it is the intent of the County of Kosciusko, Indiana to comply with applicable Federal and State of Indiana employment laws and regulations, and

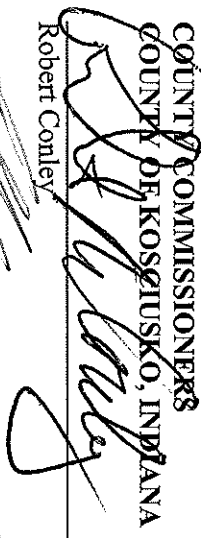
WHEREAS the County of Kosciusko, Indiana provides County employees with information about established terms and conditions of employment, and


WHEREAS the Indiana State Board of Accounts under Indiana Code IC 5-11-1-27(e) have 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.

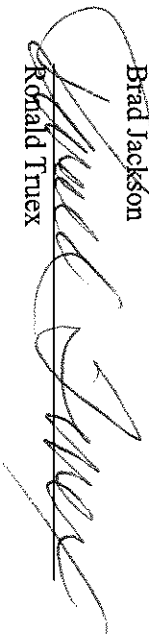
NOW, THEREFORE BE IT ORDAINED AND ESTABLISHED BY THE COUNTY OF KOSCIUSKO, INDIANA COUNTY COMMISSIONERS THAT:

The internal control standards as established by IC 5-11-1-27(e) is hereby adopted this 12<sup>th</sup> day of July, 2016; and shall be in full force and effect from and after its passage; and shall supersede and repeal existing oral or written personnel policies and procedures.

COUNTY COMMISSIONERS  
COUNTY OF KOSCIUSKO, INDIANA

  
Robert Conley

  
Brad Jackson

  
Ronald Truex

ATTEST

  
Michelle Puckett, Auditor

2016070380 ORD# \$0.00  
07/12/2016 11:58:22A 2 PGS  
Joetta Mitchell  
Kosciusko County Recorder IN  
Recorded as Presented



I affirm, under the penalties for perjury,  
that I have taken reasonable care to redact  
each Social Security number in this  
document, unless required by law.

Mossy Garner

**INDIANA INTERNAL CONTROL STANDARDS POLICY**

Indiana Code 5-11-1-27(e) provides that through the compliance guidelines authorized under IC 5-11-1-24 the State Board of Accounts (SBOA) shall define the acceptable minimum level of internal control standards for internal control systems of political subdivisions, including the following: (1) Control Environment. (2) Risk Assessment. (3) Control Activities. (4) Information and Communication. (5) Monitoring.

IC 5-11-1-27(g) requires that the Kosciusko County Board of County Commissioners must adopt the minimum internal control standards as defined by SBOA. Additionally, the Commissioners must ensure that employees receive training concerning the internal control standards and procedures adopted by the County.

The Kosciusko County Commissioners have adopted the internal control standards as defined by SBOA under IC 5-11-1-27(e). Personnel training of employees shall be evidenced through a certification process. The Personnel Policy Administration will be responsible for developing and overseeing the administration of the internal control standards policy, training, and certifications.

At the time of submission of the annual report, the County Auditor must certify that the minimum internal control standards have been adopted and that personnel who are not otherwise on leave status have received training regarding these standards and procedures.

Apart from the required certification to be filed by the County Auditor, elected officials, appointees, and employees must sign the Internal Control Training Certification form for Elected Officials, Appointees, and Employees as evidence for their training. These certifications are to be maintained by Kosciusko County on-site.