

RESOLUTION NO. 2016-57

A RESOLUTION ESTABLISHING INTERNAL CONTROL POLICIES FOR THE TOWN OF GRIFFITH CONCERNING IRREGULAR VARIANCES, LOSSES, SHORTAGES AND THEFTS PURSUANT TO THE INDIANA STATE BOARD OF ACCOUNTS

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, the Town of Griffith, Lake County, Indiana (hereinafter “the Town”) is a unit of local government in the State of Indiana, located in Lake County, Indiana; and

WHEREAS, the Town is governed by its duly elected Town Council (hereinafter “the Town Council”), the legislative and fiscal body of the Town; and

WHEREAS, the Town Council has been informed and advised that the requirements of I.C. § 5-11-1-27(j) provide legal requirements for immediate reporting to the State of Indiana Board of Accounts of all erroneous or irregular material variances, losses, shortages, or thefts of Town funds or property for review, assessment, and action by the State of Indiana Board of Accounts concerning same; further applicable law requires each until of local government, or political subdivision, to develop and establish its own policy on materiality; and

WHEREAS, the Town Council has been further informed and advised that the State Examiner, Paul D. Joyce, CPA, has issued Directive 2015-6, dated November 18, 2015, concerning the applicable law, requirement for compliance by each local government entity that may sue or be sued, and requirement for development of a policy, or default to a mandatory duty and responsibility to report **all** irregular variances, losses, shortages, and thefts to the State of Indiana Board of Accounts, and all related matters of law, fiscal responsibility, and accountability compliance; and

WHEREAS, the fiscal officer of the Town is the Clerk-Treasurer, and the Town Clerk-Treasurer has evaluated this series of legal requirements, has consulted with the Town Financial Advisors and Town Attorney, and at the conclusion of same, recommended to the Town Council that establishment of a policy for the Town regarding erroneous or irregular variances, losses, shortages, and thefts consistent with current applicable law is advisable and in the best interests of the residents and taxpayers of the Town; and

WHEREAS, the Town Council, being duly advised by its Clerk-Treasurer and having reviewed all matters related hereto, now concurs and agrees that it is advisable, appropriate, and in the best interests of the residents and taxpayers of the Town that a policy be established regarding erroneous or irregular variances, losses, shortages, and thefts, consistent with current applicable law, as recommended.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Griffith, Lake County, Indiana, as follows:

Section 1. That the above recitations are adopted as findings by the Town Council and the Town hereby adopts as policy the internal control standards as set forth by the

Indiana State Board of Accounts Uniform Internal Control Standards for 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 2. That the Town Council hereby establishes a policy for the Town regarding erroneous or irregular variances, losses, shortages, and thefts, consistent with current applicable law, which policy is attached hereto as "Exhibit A" and incorporated herein.

Section 3. That the Town Clerk-Treasurer is hereby directed to copy the within established policy to all Town employees, with said employees to acknowledge receipt of same by signature execution thereof.


Section 4. That the Town Clerk-Treasurer is hereby authorized to communicate the within established Town policy to the State of Indiana Board of Accounts, State Examiner, or any and all other jurisdictional bodies and authorities to whom such notice of adoption should be provided, including the State of Indiana Board of Accounts, among others.

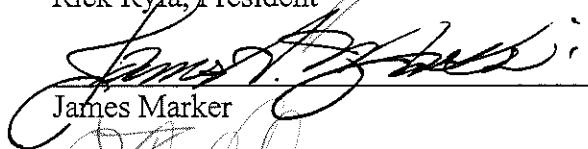
Section 5. That all existing Town Code Sections, Ordinances, and Resolutions, or parts thereof, in conflict with the provisions of this Resolution are hereby deemed null, void, and of no legal effect, and are specifically repealed.

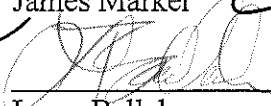
Section 6. If any section, clause, provision, or portion of this Resolution shall be held to be invalid or unconstitutional by any court of competent jurisdiction, such decision shall not affect any other section, clause, provision, or portion of this Resolution.

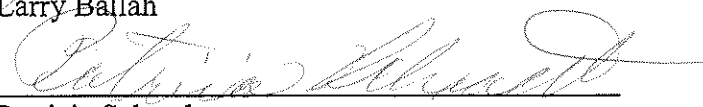
SO RESOLVED, PASSED AND ADOPTED by the Town Council of the Town of Griffith, Lake County, Indiana, on this 6th day of December, 2016.

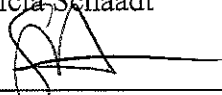
COUNCIL MEMBERS OF THE TOWN OF GRIFFITH, LAKE COUNTY, INDIANA


Rick Ryfa, President


James Marker


Larry Ballah


Patricia Schaadt


Tony Hobson

Attest:


JOHN C. VOLKMANN, Clerk-Treasurer