

RESOLUTION ADOPTING UNIFORM INTERNAL CONTROL STANDARDS

WHEREAS, I.C. § 5-11-1-27 requires all governing bodies, including the Worth Township Advisory Board, (“Township Board”) to adopt minimum levels of internal control standards developed by the State Board of Accounts including the following: (1) Control Environment; (2) Risk Assessment; (3) Control Activities; (4) Information and Communication; and (5) Monitoring;

WHEREAS, pursuant to I.C. § 5-11-1-27(g), all governing bodies must develop local policies regarding internal controls and ensure that personnel receive training on internal controls;

WHEREAS, the Township Board finds that the policy regarding internal control 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 (as amended from time to time);

WHEREAS, the fiscal officer of Worth Township Board for purposes of I.C. § 5-11-1-27 is the Township Trustee, 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 insures that personnel of the Township (officer or employee of Worth Township whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity), 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 fiscal officer shall certify in writing that the personnel have received the required training.

NOW, THEREFORE, BE IT RESOLVED by the Township Board that:

- a. The above recitations are adopted as findings by the Township Board.
- b. It is further ordered and determined that the Township Board hereby adopts as policy the internal control standards as set forth in Uniform Internal Control Standards for Indiana Political Subdivisions manual as expressly written and published by the Indiana State Board of Accounts and as amended from time to time.
- c. It is further determined that at the time of the annual financial report is electronically filed, the fiscal officer of the Township Board 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.

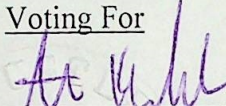
d. It is further resolved that any Resolutions inconsistent or in conflict with the terms of this Resolution are of no further force and effect and are specifically repealed. This Resolution shall be in full force and effect immediately upon adoption by the Township Board.

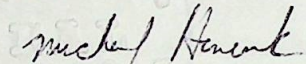
DULY PASSED AND ADOPTED this 13th day of December, 2022 by the WORTH TOWNSHIP ADVISORY BOARD.

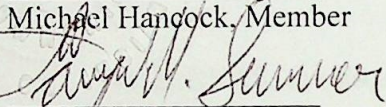
Voting For

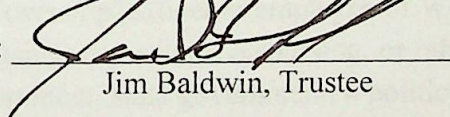
Voting Against

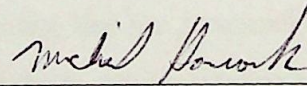
Abstain


Andrew Heffner, President


Michael Hancock, Member


Tanya Sumner, Member

Approved this 13th day of December, 2022: 
Jim Baldwin, Trustee

Attest and Certified: 
Michael Hancock, Secretary