

ORDINANCE NO. 2017- 09

AN ORDINANCE CONCERNING THE ADOPTION OF A MINIMUM INTERNAL CONTROL STANDARD AND PROCEDURE REGARDING CAPITAL FIXED ASSETS FOR CASS COUNTY GOVERNMENT

WHEREAS, Cass County desires to pass an Ordinance Concerning The Adoption of a Minimum Internal Control Standard and Procedure Regarding Capital Fixed Assets For Cass County Government; and

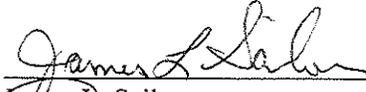
WHEREAS, Cass County finds that it is in the best interest of the county to provide for a policy regarding the acquisition, management, inventorying, and disposal of fixed assets that exceed Five Thousand Dollars (\$5,000.00) in value.

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF CASS COUNTY, INDIANA THAT:

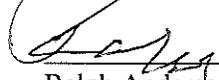
1. A "fixed asset" is defined as any real property, fixture attached to real property or any personal property.
2. Any and all fixed asset purchases shall be authorized by the Cass County Board of Commissioners.
3. If appropriate, under Indiana Law, the financial appropriation of funds to purchase a fixed asset must be authorized in an approved budget review by the Cass County Council or otherwise approved by the Cass County Council.
4. By October 15th of each calendar year, each department operating in Cass County Government shall provide a fixed asset list of any item or series of items having a value of Five Thousand Dollars (\$5,000.00) or more to the Cass County Auditor.
5. The Cass County Auditor shall keep such itemized listing reflecting all county's fixed assets of Five Thousand Dollars (\$5,000.00) or more and report such list annually to the Indiana State Board of Accounts.
6. Each department shall be responsible for completing a form provided by the Auditor identifying a fixed asset when it is acquired.
7. Any disposal of a fixed asset must be approved by the Cass County Board of Commissioners. Such request for disposal should also be provided to the Cass County Auditor, detailing why the assets should be disposed of.

APPROVED this 17 day of July, 2017.

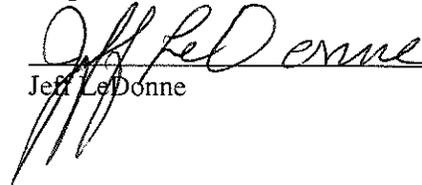
CASS COUNTY BOARD OF COMMISSIONERS:



James L. Sailors

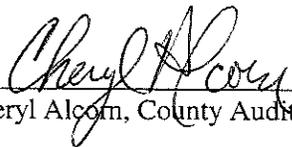


Ralph Anderson



Jeff LeDonne

Attest:



Cheryl Alcorn, County Auditor