

**ORDINANCE NO. 2025- 1**

**AN ORDINANCE ESTABLISHING INTERNAL CONTROL STANDARDS  
FOR THE TOWN OF REDKEY, INDIANA**

Whereas, each City and Town in Indiana must adopt minimum internal control standards; and

Whereas, the Town of Redkey is unable to locate any current ordinance or policy covering this topic;

Now, therefore, be it ordained by the Town Council of the Town of Redkey, Indiana as follows:

**INTERNAL CONTROL STANDARDS POLICY**

(A) Ind. Code §5-11-1-27(e) provides that through the compliance guidelines authorized under I.C. §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.

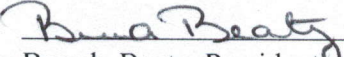
(B) I.C. §5-11-1-27(g) requires that the Town Council must adopt the minimum internal control standards as defined by SBOA. Additionally, the Council must ensure that employees receive training concerning the internal control standards and procedures adopted by the Town.

(C) The Town Council has adopted the internal control standards as defined by SBOA under I.C. §5-11-1-27(e) and incorporates herein the UNIFORM INTERNAL CONTROL STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS dated September 2015 as may be amended from time to time as its guidelines for those standards. Personnel training of employees shall be evidenced through a certification process. The Clerk-Treasurer shall be responsible for developing and overseeing the administration of the internal control standards policy, training, and certifications.

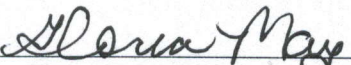
(D) At the time of submission of the annual report, the Clerk-Treasurer must certify that the minimum internal control standards have been adopted and that personnel who are not otherwise on leave status have received training regarding these standards and procedures.

(E) Apart from the required certification to be filed by the Clerk-Treasurer, 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 the Town at the Clerk's office.

Adopted this 27 day of May, 2025 by the Redkey Town Council.

  
Brenda Beaty, President

ATTEST:

  
Gloria May, Clerk-Treasurer