

**Exhibit A**

**§ 30.05 INTERNAL CONTROL STANDARDS.**

(A) The town hereby adopts the uniform internal control policy standards for Indiana Political Subdivisions manual as published by the Indiana State Board of Accounts in September 2015, and as it may be amended from time-to-time, as the internal control standards for the town.

(B) The Town of Dayton, Indiana adopts as policy the internal control standards set forth by the Indiana State Board of Accounts Uniform Internal Control Standards for the Indiana Political Subdivision in September 2015, and as it may be amended from time-to-time.

(C) In order to implement these standards, there is established an Internal Control Standards Oversight Committee, which shall consist of the President of the Town Council, the Town Clerk, and another member of the Town Council selected by the Town Council.

(D) In order for the Town Council to conduct its oversight functions, each month, no later than five days before the second Monday of the month, the Clerk-Treasurer shall upload documents to a folder(s) through a secure file-sharing service or collaboration platform selected by the Town Council that can be accessed remotely by the Town Council, and/or printed by the Clerk-Treasurer upon request by the Town Council. The documents shall include, but are not limited to, accounts payable vouchers, invoices, statements, APV register, employee time cards, the records used to track employee paid time off, appropriation reports, revenue reports, fund reports, and bank reconciliations. The documents of each type shall be appropriately organized, named, and dated for ease of search.

(E) All officers, elected officials and employees are required to comply with this policy. Employees who fail to comply with this policy are subject to discipline, up to and including, but not limited to, termination of employment.

*[Illegible stamp or signature]*

*[Handwritten signatures]*



ORIGINAL

ORDINANCE 2020-9

AN ORDINANCE AMENDING THE CODE OF ORDINANCES FOR THE TOWN OF DAYTON CHAPTER 30.5: INTERNAL CONTROL STANDARDS

WHEREAS, the Town Council of the Town of Dayton has the duty to maintain a system of internal control to promote government accountability and transparency;

WHEREAS, in 2016 the Town Council of the Town of Dayton adopted Chapter 30.5 of the Code of Ordinances for the Town of Dayton concerning Internal Control Standards; and

WHEREAS, the Town Council of the Town of Dayton seeks to amend Chapter 30.5 of the Code of Ordinances for the Town of Dayton and said amendments are attached as Exhibit A:

NOW THEREFORE BE IT ORDAINED by the Town Council of the Town of Dayton, Indiana, that the Code of Ordinances for the Town of Dayton be amended by repealing existing Chapter 30.5 and replacing it with a new Chapter 30.5 as follows:

30.05 ADOPTING INTERNAL CONTROL STANDARDS BY REFERENCE

- (A) The Internal Control Standards Ordinance for the Town of Dayton, Indiana, as amended in Exhibit A, is incorporated by reference as part of this chapter and it is hereby enacted and adopted and approved as a general ordinance of the Town of Dayton.
- (B) Two copies of the Internal Control Standards Ordinance for the Town of Dayton, Indiana, as amended, are on file in the office of the Town Clerk-Treasurer for public inspection.
- (C) The Internal Control Standards Oversight Committee shall be responsible for implementation and enforcement of this Ordinance.

This Ordinance supersedes all prior ordinances regarding Internal Control Standards.

This Ordinance shall be in full force and effect upon its passage and signing and publication as required by law.

ADOPTED AND PASSED BY THE TOWN COUNCIL OF THE TOWN OF DAYTON, INDIANA THIS 17 DAY OF September 2020.

*Ron Koehler*  
Presiding Officer

ATTEST:

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Clerk-Treasurer

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