FILED
MAY 06 2016
CITY CLERK

GENERAL ORDINANCE NO. 7, 2016

AN ORDINANCE ESTABLISHING A REQUIREMENT FOR INTERNAL CONTROLS FOR THE CITY OF TERRE HAUTE.

WHEREAS, the City of Terre Haute, is a political subdivision of the State of Indiana that wishes to promote government accountability and transparency; and,

WHEREAS, Indiana Code § 5-11-1-27 requires all Indiana political subdivisions to adopt minimum levels of internal control standards and procedures prior to June 30, 2016.

IT IS HEREBY ORDAINED by the Common Council of the City of Terre Haute as follows:

Section 1. *Terre Haute City Code* Chapter 2, Article 8, Section 2-90 is hereby created with the text as follows:

Sec. 2-90 Internal Controls.

a. The Common Council shall adopt, by resolution, minimum levels of internal control standards and procedures for the City on or before June 30, 2016.

b. The Common Council may review any and all internal control standards and procedures passed through resolution as needed; however, said standards and procedures shall be reviewed at least once every three (3) years. In the event the Common Council reviews said standards and procedures and does not make a finding(s) requiring a change(s), the Common Council may fulfill its obligation under this Section by moving to reaffirm the resolution in its then current form.

c. The City Controller is charged with creating and implementing all specific internal control procedures based upon principles resolved through the requirements set forth in this Section. Said specific internal control procedures may be reviewed, and updated, as needed; however, said specific internal control procedures shall be reviewed, and updated as needed, on an annual basis by the City Controller. Any ambiguity with regard to internal control standards and procedures resolved through the requirements set forth in this Section shall be interpreted by the City Controller unless specifically resolved otherwise by the Common Council.

d. The City Controller is charged with the primary duty and responsibility of the implementation and enforcement of any and all internal control standards and internal control procedures resolved through the requirements set forth in this Section and all specific control procedures created and implemented by the City Controller. The City Controller shall be

responsible for maintaining any and all internal control procedures, specific or otherwise, and make said internal controls available upon request. Furthermore, the City Controller shall also be responsible for providing, or arranging for, the training of all City employees to effectively carry out said internal controls.

Section 2. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

WHEREAS, an emergency exists for the immediate taking effect of this Ordinance, the same shall be in full force and effect from and after its passage by the Common Council of Terre Haute, Indiana and approval of the Mayor and publication as required by law.

Introduced by: _____George Azar, Councilman

Passed in open Council this _____ day of _____, 2016.

_____, Todd Nation, President

ATTEST: _____ Charles P. Hanley, City Clerk

Presented by me to the Mayor this _____ day of _____, 2016.

_____ Charles P. Hanley, City Clerk

Approved by me, the Mayor, this _____ day of _____, 2016.

_____ Duke A. Bennett, Mayor

ATTEST: _____ Charles P. Hanley, City Clerk