

RESOLUTION NO: 2016- 5**RESOLUTION OF THE CORDRY-SWEETWATER CONSERVANCY DISTRICT ADOPTING UNIFORM
INTERNAL CONTROL STANDARDS FOR INDIANA POLITICAL SUBDIVISIONS**

WHEREAS, I.C.5-11-1-27 requires each political subdivision to maintain a system of internal controls in order to promote accountability and transparency; and,

WHEREAS, in September 2015 pursuant to I.C.5-11-1-27(e) the Indiana State Board of Accounts developed and published the Uniform Internal Control Standards for Indiana Political Subdivisions in order to provide the basis of common understanding to assist public sector managers in complying with the internal control requirements; and,

WHEREAS, the Uniform Internal Control Standards for Indiana Political Subdivisions Manual is available on the government website at www.in.gov/sboa and contains the acceptable minimum level of internal control standards; and,

WHEREAS, pursuant to I.C.5-11-1-27(g) after June 30th, 2016 all Indiana Political Subdivisions must develop local policies regarding internal controls and insure that personnel receive training on internal controls; and,

WHEREAS, the Cordry-Sweetwater Conservancy District ("CSCD") finds that the policy regarding internal controls 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; and,

WHEREAS, the fiscal officer of CSCD for purposes of I.C.5-11-1-27 is Patrick Sherman, 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 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 as defined by statute have received the required training.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CORDRY-SWEETWATER CONSERVANCY DISTRICT THAT:

1. The above recitations are adopted as findings by CSCD.

2. It is further ordered and determined that CSCD hereby adopts as policy the internal control standards as set forth by the Indiana State Board of Accounts Uniform Internal Control Standards for Indiana Political Subdivisions manual as expressly written and published by the Indiana State Board of Accounts in September, 2015, and as amended from time to time.

3. It is further determined that at the time the annual financial report is electronically filed, the fiscal officer of CSCD 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.

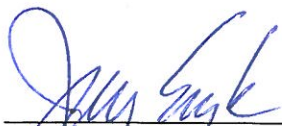
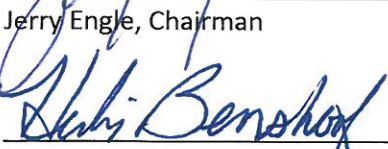
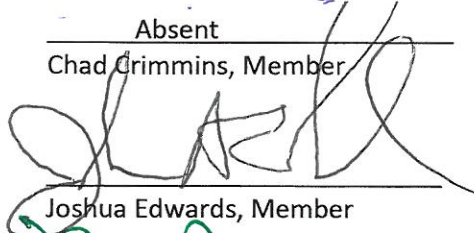

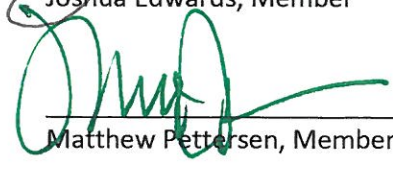
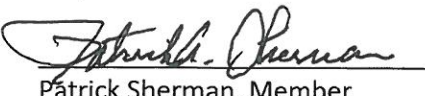
4. It is further resolved that CSCD officially adopts the Uniform Internal Control Standards as published by the Indiana State Board of Accounts as the Internal Controls for CSCD.

5. It is further resolved that this Resolution takes effect upon its adoption by CSCD.

6. 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 as set forth herein.

THIS RESOLUTION DULY PASSED THIS 17TH DAY OF MAY, 2016 by the CSCD Board of Directors, having been passed by a vote 6 in Favor and 0 Opposed. This Resolution shall take effect immediately upon adoption.

CORDRY-SWEETWATER CONSERVANCY DISTRICT BOARD OF DIRECTORS

	<u>Aye</u>	<u>Nay</u>		<u>Aye</u>	<u>Nay</u>
 Jerry Engle, Chairman	<u>X</u>	—	<u>Absent</u> Chad Grimmins, Member	—	—
 Herbie Benshoof, Vice Chairman	<u>X</u>	—	 Joshua Edwards, Member	<u>X</u>	—
 James Ray, Secretary	<u>X</u>	—	 Matthew Pettersen, Member	<u>X</u>	—
 Patrick Sherman, Member	<u>X</u>	—			