

5.16 INDIANA INTERNAL CONTROL STANDARDS POLICY

Indiana Code 5-11-1-27(e) provides that through the compliance guidelines authorized under IC 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.

IC 5-11-1-27(g) requires that the Harrison County Board of County Commissioners must adopt the minimum internal control standards as defined by SBOA. Additionally, the Commissioners must ensure that employees receive training concerning the internal control standards and procedures adopted by the County.

The Harrison County Commissioners have adopted the internal control standards as defined by SBOA under IC 5-11-1-27(e). Personnel training of employees shall be evidenced through a certification process. The County Auditor will be responsible for developing and overseeing the administration of the internal control standards policy, training, and certifications.

At the time of submission of the annual report, the Personnel Administration Committee 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.

Apart from the required certification to be filed by the County Auditor, 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 Harrison County on-site.