

**STARKE COUNTY DEPARTMENTAL FINANCIAL REPORTING ORDINANCE,**  
**NO. 2012-01**

The Starke County Department Financial Reporting Ordinance applies to any Starke County Department that handles the receipting of any monies, whether or not that Department has an established cash drawer.

WHEREAS: According to Indiana Code 5-11-1-27 (b) (2): internal control procedures; for internal control systems of local governments. The internal control standards and procedures shall be developed to promote government accountability and transparency.

Now, be it ordained, the Starke County Board of Commissioners hereby adopts the following ordinance to create a policy which affects any county department that receives any monies in their normal conducting of county business. This policy would apply to the following Starke County Departments: Auditor, Treasurer, Clerk, Recorder, Planning/BZA, EMS, Health, Sheriff, Probation, Highway, and any other county office that receives any type of fees, fines, etc.

A monthly financial report will be required to be filed at the end of each month; to be filed with the County Auditor by the 10<sup>th</sup> of the following month. The Auditor will maintain one copy of the report on file in the Auditor's office; one copy presented to the County Commissions as the Board of Finance; and one copy presented to the County Council, as the fiscal body of the County. The reports will be presented, by the County Auditor, to each Board at their regular mid-month meeting.

There is a standard reporting form that has been created and is posted on the county's website under "electronic forms". One part of the report will require the Department to report the total monies deposited, during that month, with the County Auditor's Office. There are some Departments that have special bank accounts established, per the SBOA, where the monies are deposited. If that is the case in a department, a copy of the corresponding month's bank statement, should accompany that month's financial report.

The only exception to the using of the standard county reporting form would be the Treasurer's Department who, by Indiana Code, 36-2-10-16, is required to file a monthly, financial report, the 47TR, with the Auditor's Office, by the 16<sup>th</sup> of the following month.

The State Board of Accounts will be notified of any County Department that fails to comply with the Starke County Departmental Financial Reporting Ordinance.

This ordinance shall take effect upon passage.

Presented to the Starke County Board of Commissioners and approved the 5<sup>th</sup> day of March, 2012, by the following vote:

**FILED**

MAR 05 2012

*Katherine Craft*  
AUDITOR, STARKE COUNTY

VOTE:

yes

Kathy Norem  
Kathy Norem, President

yes

Dan Bridegroom  
Dan Bridegroom, Vice President

yes

Jennifer Davis  
Jennifer Davis, Secretary

ATTEST:

Katherine Chaffins  
Katherine Chaffins, Auditor of Starke County

**STARKE COUNTY DEPARTMENTAL FINANCIAL REPORTING FORM**

COUNTY DEPARTMENT \_\_\_\_\_

MONTH/YEAR REPORTING \_\_\_\_\_

CASH ON HAND AT THE BEGINNING OF THE MONTH \_\_\_\_\_

PLUS (+) TOTAL MONIES RECEIVED BY THE DEPARTMENT  
DURING THE REPORTING MONTH \_\_\_\_\_

AND/OR THE TOTAL AMOUNT DEPOSITED INTO THE  
DEPARTMENT'S BANK ACCOUNT \_\_\_\_\_

**\*\*A COPY OF THE MONTHLY BANK STATEMENT MUST BE ATTACHED TO THIS REPORT**

MINUS (-) ANY DISBURSEMENT PAID OUT DURING THE MONTH \_\_\_\_\_

CASH BALANCE AT THE END OF THE MONTH \_\_\_\_\_

**NOTE: Copies of the receipts, deposit slips, Quietus, and disbursements MUST be on file in that department. Documentation of any financial transactions is mandatory.**

**Do not include any electronic payments made to the County, for the reporting department, from the State of Indiana, as that is the responsibility of the Auditor's Office. Only report the monies physically taken in by the department during the reporting month.**

I certify, as the Head of the \_\_\_\_\_ Department, that the foregoing report is true and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature