

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

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 10th of the following month. The Auditor will maintain one copy of the report on file in the Auditor's office; a summary report presented to the County Commissions as the Board of Finance; and a summary report 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 **reconciled** bank statement, should accompany that month's financial report.

The only exceptions 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 16th of the following month; the Clerk's Office who, by Indiana Code 33-17-2-8, is required to file for 46CR on a monthly basis; the Probation Office files a Report of Collections, Form 362 monthly; the Recorder's Office files Form 362 monthly; and the Starke County Community Corrections, who is required to file a monthly financial report to the State.

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 5th day of March, 2012, by the following vote:

VOTE:

yes

Kathryn Norem
Kathryn Norem, President

yes

Dan Bridegroom
Dan Bridegroom, Vice President

yes

Jennifer Davis
Jennifer Davis, Secretary

ATTEST:

Katherine Chaffins
Katherine Chaffins, Auditor of Starke County

Amended on the 20th of August, 2012.

Kathryn Norem
Kathryn Norem

Dan Bridegroom
Dan Bridegroom

Jennifer Davis
Jennifer Davis

Attested by Katherine Chaffins
Katherine Chaffins