

**ORDINANCE NO. 2016-04**

**COMMON COUNCIL OF THE CITY OF LEBANON, INDIANA**

**AN ORDINANCE ESTABLISHING INTERNAL CONTROL STANDARDS AND  
ESTABLISHING A MATERIALITY THRESHOLD**

WHEREAS, Ind. Code § 5-11-1-27 requires all Indiana political subdivisions to adopt minimum levels of internal control standards developed by the State Board of Accounts as published in the Uniform Internal Control Standards for Indiana Political Subdivisions prior to June 30, 2016; and

WHEREAS, the Clerk-Treasurer for the City of Lebanon, Indiana (“Clerk-Treasurer”) has reviewed and recommends adoption of the proposed internal control standards and materiality threshold.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF LEBANON, INDIANA, THAT:

Section 1. The City of Lebanon, Indiana hereby adopts the Internal Control Policy attached hereto and incorporated herein as Exhibit A.

Section 2. The Clerk-Treasurer is directed to ensure that all personnel receive training concerning the internal control procedures adopted and approved herein prior to June 30, 2016.

Section 3. The City of Lebanon, Indiana hereby adopts a materiality threshold of \$500 for purposes of the internal control procedures adopted and approved herein.

Section 4. This Ordinance shall be in full force and effect from and after its passage, approval and publication according to law.

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PASSED AND ADOPTED by the Common Council of the City of Lebanon, Indiana, this 27 day of June, 2016.

John Copeland  
John Copeland, President  
Lebanon Common Council

FOR:  
Keith Campbell  
John Copeland  
Mike Kincaid  
Corey Kutz  
Jeremy Lamar  
Dan Fleming  
Dick Robertson

Keith Campbell  
John Copeland  
Mike Kincaid  
Corey Kutz  
Jeremy Lamar  
Dan Fleming  
Dick Robertson

AGAINST:  
\_\_\_\_\_  
Mike Kincaid  
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ATTEST:  
Tonya Thayer  
Tonya Thayer, Clerk-Treasurer

The foregoing within and attached Ordinance passed by the Common Council of the City of Lebanon, Indiana, on the 27 day of June, 2016, is presented by me this 27 day of June, 2016, at 8:30 O'Clock P.M., to the Mayor of the City of Lebanon, Indiana.

Tonya Thayer  
Tonya Thayer, Clerk-Treasurer

The foregoing within and attached Ordinance passed by the Common Council of the City of Lebanon, Indiana, on the 27 day of June, 2016, is signed and approved by me this 28 day of June, 2016, at 11:00 O'Clock A.M.

Matt Gentry  
Matt Gentry, Mayor of  
the City of Lebanon, Indiana