

March 2016

Quest

ILMCT 80th Annual Conference!

Spring is around the corner and we have been a very busy League.

ILMCT Committees are busy working on legislation that effect our communities.

The mentoring committee is working with the new clerks requesting help.

ILMCT Education Committee worked very hard the past few weeks finalizing the plans for Ball State Institute and Academy plus the education opportunities at the Annual Conference and Fall District meetings.

If you haven't already paid your 2016 ILMCT dues, please consider this for you and your staff. There is a member and non-member price for education opportunities. Your membership also entitles you to the ILMCT list-serve.

Also check www.ilmct.org for samples of forms, ordinances and valuable information.

The 80th ILMCT Conference will be June 5-9th in Michigan City, IN. Tuesday and Wednesday will have the State Board of Accounts, Department of Local Government Finance, and other speakers at the State Called Meeting. I am very excited about this year's 80th conference at Michigan City, a new location that we have not yet visited as a League. Many exciting activities are being planned as well. I hope to see you all in June!

Vicki Kitchen, IAMC,MMC,
2015-2016, ILMCT President





Q: With all the new statutory requirements regarding internal controls, is there a timeline available to help guide cities and towns of when certain things need to be done by?

A: In addition to the live training we've provided and the materials available on our website (www.in.gov/sboa), the State Board of Accounts has come up with the following timeline to assist local units in implementing the provisions of Indiana Code 5-11-1-27:

IC 5-11-1-27 requires all Indiana political subdivisions to adopt the minimum level of internal control standards developed by the state board of accounts as published in the *Uniform Internal Control Standards for Indiana Political Subdivisions*. Each political subdivision must adopt these standards, train appropriate personnel, and implement policies and procedures consistent with the standards. The following is a guide to fulfilling these requirements and deadlines for action.

Statutory Requirements - *Uniform Internal Control Standards for Indiana Political Subdivisions* (Statutory Deadline: After June 30, 2016)

Legislative Body – Uniform Internal Control Standards

1. **Adopt Standards.** The legislative body shall ensure that the *Uniform Internal Control Standards for Indiana Political Subdivisions* are adopted. We recommend adoption by ordinance or resolution.

The *Uniform Internal Control Standards for Indiana Political Subdivisions* are available on our website at www.in.gov/sboa.

2. **Train Personnel.** The legislative body shall ensure that personnel, as defined in statute, receive training concerning the *Uniform Internal Control Standards for Indiana Political Subdivisions*.

Approved training materials are located in Part Two of the *Uniform Internal Control Standards for Indiana Political Subdivisions*; the Video Presentation materials in Section One accompany the Internal Control Webinar located on our website at www.in.gov/sboa.

Training by each employee should be documented on the [Internal Control Training Certification Form](#) located in the Appendix to the *Uniform Internal Control Standards for Indiana Political Subdivisions*. Retain this documentation for audit.

Please note that training is an ongoing process as new employees are hired.

Fiscal Officer – Uniform Internal Control Standards

1. **Certify Adoption of Standards.** The fiscal officer shall certify in writing that the *Uniform Internal Control Standards for Indiana Political Subdivisions* have been adopted.

2. **Certify Training of Personnel.** The fiscal officer shall certify in writing that the personnel, as defined in statute, have received the required training.

3. **Submit Two Certifications with Annual Financial Report in 2017.** Both the [Adoption of Standards Certification](#) and the [Training of Personnel Certification](#) shall be filed electronically with the state board of accounts at the same time as the annual financial report is filed.



Ongoing Requirements - Implementation of Internal Control Policies and Procedures

Management - Responsibility to Implement Internal Control Policies and Procedures

The term “management” is defined for each unit of government in the Introduction section of the *Uniform Internal Control Standards for Indiana Political Subdivisions*.

After June 30, 2016, management should document in writing the specific internal control policies and procedures required for use in each department of the unit. Examples of such policies and procedures are contained in Part Two Section 2 of the *Uniform Internal Control Standards for Indiana Political Subdivisions*.

The implementation of internal control policies and procedures is an ongoing process. We recommend that management start by documenting procedures already in place and evaluating those policies and procedures in light of the five components of internal control. If any of the five components is missing, true internal control is not achieved. An effective implementation of Internal Control is a process and requires regular evaluation and adaptation for changes affecting your office. Over time controls may be added, deleted, or adjusted as necessary.

Look for this timeline also in the March 2016 Cities and Towns Bulletin.



Beth Neff

EDUCATION CO-CHAIRS

Joey Lynch



The first year as a newly elected Clerk-Treasurer

This year there have been many changes in your lives. The key to success is to educate yourselves in the latest laws governing your position as the Clerk, Clerk-Treasurer or Deputy. Use your websites, your mentors, and the internet, research the paperwork already in your offices, read the manuals listed on websites, attend education opportunities, and breathe.

The best thing you can do to better educate yourself is to research, for yourself. Sometimes it is a matter of saving time to just ask someone for the answer, and that's ok, but you will retain it longer if you look for the answer yourself. You might even learn something that you didn't even know you were looking for during the search.

We all struggle with time, use it wisely. Delegating jobs and projects is the hardest thing to do. Evaluate the project and let people help you succeed. I know that I take on to much, still learning the delegating thing. One day I will be better at that.

Best of luck the rest of the year, be brave and stay strong.

Beth Neff, Yorktown, Education Co-Chair
Joey Lynch, Greendale, Education Co-Chair



Legislative Committee Report

Wes Bennett

Michael Griffin



Subject:
Report on ILMCT Legislative Issues – 2016 Session

Issue #1: Waive Compensation by “Appointed Officials”
Statute: 36-5-3-6

Issue #2: Inequitable Disbursement of Local Court Fees

Statute: 33-37-7-6

Issue #3: Resetting of CCD (Municipality) Rate Statutes: 6-1.1-41 and 36-9-15.5

During the course of the last year, members of your ILMCT Legislative team have been meeting and discussing the issues listed above. As of this writing, we continue those discussions and meetings with our legislators. We are pleased to report that we have met several times with leaders of both Houses and we continue to engage them in discussions to amend state law affecting our key issues.

The primary author of our Bill is Rep. Jeff Thompson (R), from North Salem. We have also been engaged with Sen. Brant Hershman (R), from Buck Creek, Sen. Pete Miller (R), from Avon, and Rep. Tim Brown (R), from Crawfordsville. We also continue to advance our agenda through discussions with IACT’s legislative team..

Originally, all three issues were to be placed in one Bill. However, after meeting with leadership, they wanted us to split each issue and work them through the process individually. The reasoning behind this was due in large part to the CCD Rate issue. House leadership wants more time to study the issue and the Senate leadership is not sure there is a need to make any changes. We agreed to split the issues with the understanding the CCD Rate issue would be discussed during the summer of 2016, in the Interim Study Committee on Fiscal Policy.

This summer study committee is a joint committee with membership comprising of both Representatives and Senators. Every other year, Sen. Hershman and Rep. Brown trade the chairmanship of the Fiscal Policy summer study committee. Sen. Hershman appreciated our efforts and is willing to continue discussions to try and move this issue forward.

We have been successful in getting language concerning the Court Fee issue into HB 1093. Unfortunately, this Bill did not get a hearing this session in the Ways & Means committee. However, we are looking for another Bill in which to place the Compensation Waiver language.

During the remaining three weeks of this session, we will continue to support IACT’s initiatives as well as continue our discussions with legislators on how to advance our initiatives. Upon adjournment, we will regroup and begin planning for the summer and long session in 2017.

Respectfully,
Wes Bennett & Michael Griffin
Co-Chairmen

ILMCT INSTITUTE AND ACADEMY





SAVE THE DATE
 The conference committee is busy planning for the 80th ILMCT annual conference in Michigan City at the Blue Chip from June 5th to June 9th, 2016. Information will be mailed soon.



Important Dates for 2016 -

May 10-IACT Clerk-Treasurer School

May 22nd through May 25th—IIMC Annual Conference in Omaha, Nebraska

June 5th through June 9th—ILMCT Annual Conference at the Blue Chip in Michigan City, Indiana

August 14th through August 16th - APT Annual Conference— Grand Rapids, Michigan



QUEST is published quarterly by the Indiana League of Municipal Clerks and Treasurers (ILMCT), for and about Indiana's Clerks, Clerk-Treasurers, Deputies and Controllers.

Send address corrections, articles and comments by email to Kathy Parsons fremontct@townoffremont.org, or via USPS Town of Fremont, PO Box 602, Fremont, IN 46737
 Telephone 260-495-7805
 Fax 260-495-2446