MICHIGAN CITY COMMON COUNCIL

ORDINANCE NO. _____ 4577

FILED

FEB 1 0 2021

GALE A. NEULIEB
CITY CLERK
CITY OF MICHIGAN CITY

AMENDING THE CITY'S INTERNAL CONTROL POLICY IN SEC. 2-498 IN CHAPTER 2 OF THE MICHIGAN CITY MUNICIPAL CODE

WHEREAS, in 2015, the Indiana Legislature passed, and the Governor signed, P.L.184-2015, which is codified at I.C. 5-11-1-27, requiring municipalities to establish internal control policies; and

WHEREAS, pursuant to I.C. 5-11-1-27, on December 20, 2016, the Common Council enacted Ordinance No. 4416 entitled *Creating Article IX in Chapter 2 of the Michigan City Municipal Code to Establish an Internal Control Policy Pursuant to I.C. 5-11-1-27*, which adopted an Internal Control Policy for the City; and

WHEREAS, last year, the City received audit findings from the U.S. Department of Housing and Urban Development that the City needed to enact more internal controls for purposes of managing the City's Community Development Block Grant (CDBG) program; and

WHEREAS, the Michigan City Common Council believes it is in the best interest of the City to amend the City's internal controls to adhere to the audit findings from the U.S. Department of Housing and Urban Development and amend "Exhibit A" referenced in Sec. 2-498 and replace the same with "Exhibit A-2021," which is attached hereto.

NOW, THEREFORE, BE IT ORDAINED by the Common Council of the City of Michigan City, Indiana, that Sec. 2-498 shall now read as follows:

Sec. 2-498.   Adoption of Internal Control Policy.

The City of Michigan City, Indiana hereby adopts the *Internal Control Policies and Procedures Manual (Internal Control Policy)* attached hereto and incorporated herein as "Exhibit A-2021," containing provisions intended to be consistent with those described in the *Indiana State Board of Accounts Uniform Internal Control Standards for Indiana Political Subdivisions (September 2015)*. This *Internal Control Policy* is binding upon, and shall govern the applicable actions of, each and every official, officer, and employee of each and every department and agency of the City of Michigan City.

This Ordinance to be effective upon passage by the Council, approval by the Mayor, any necessary publication, and any necessary approval by the Indiana Department of Local Government Finance.

INTRODUCED BY: _____

Bryant Dabney, Member
Michigan City Common Council

Passed by the Common Council of the City of Michigan City, Indiana this __16th__ day of ____March____, 2021.

_____
Michael Mack, President
Michigan City Common Council

Approved by me, this __17th__ day of ____MARCH____, 2021.

_____
Duane Parry, Mayor
Michigan City, Indiana

ATTEST:

_____
Gale A. Neulieb, Clerk
City of Michigan City, Indiana

Prepared by Corporation Council Upon Request

0-142

2-10-21 - EMAILED PROPOSED ORD TRE S. MAYOR
CHRISTANET | YVONNE | MARY LYNN | DANILO |
DEPT. HEADS | DAVE | KRISHNA

- ASKED THE COUNCIL TO COME IN TO PICK THIS
UP - TOO LARGE -

MICHIGAN CITY, INDIANA

Internal Control Policies and Procedures Manual

For the City of Michigan City, Indiana

Prepared by:
Cender & Company, LLC
233 East 84th Drive
Suite 103
Merrillville, Indiana 46410

Yvonne Hoffmaster, Controller
Michigan City, Indiana
Revised:, 2021

Exhibit A-2021

CONTROL ENVIRONMENT

Principle 1.   The Common Council, Mayor, Clerk and City management demonstrate a commitment to integrity and ethical values.

Elected Officials and management for the City of Michigan City, Indiana will abide by the formal ethics policy stated below:

> As ambassadors for the City of Michigan City, Indiana we will be dedicated to the concepts of effective and democratic local government by responsible elected officials. We affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant. We are dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that we may merit the respect and confidence of the elected officials, of other officials and employees, and of the public. We recognize that the chief function of local government at all times is to serve the best interests of all the people. The policy for the City is that all public funds are entrusted to the City and that trust should not be broken.

Any violation of this policy will be fully investigated with mandatory retraining, if necessary, and, for employees, implementing progressive disciplinary action as outlined in the Personnel Policy Manual as appropriate.

The Oversight Committee will evaluate the internal control system for weaknesses on a semi-annual basis, providing resolutions to any weaknesses, and informing employees of changes in procedures.

The Oversight Committee and management will establish a confidential reporting system and an open-door environment for individuals to report suspected fraud and abuse of local policies. These reports will be documented, reviewed, and followed up on to ensure that the internal control standards are in place and being complied with.

Principle 2.   The Oversight Committee oversees the City's internal control system.

With the adoption of Ordinance No. 4416, an Oversight Committee was created. The members of the Oversight Committee include the Common Council Finance Committee Chairman, Controller, and Assistant Controller. This Committee oversees the internal control system and advises the legislative body and management on internal control issues. Management, with the help of staff, will provide documented control processes to the Oversight Committee for review and approval. The Oversight Committee will analyze the internal control system for any weakness on an entity-wide basis as well as on a departmental basis.

This Manual will serve as an outline for the five (5) internal control components (Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities) with the corresponding principles for the achievement of a defined objective.

Principle 3. **Management establishes an organizational structure, assigns responsibility, and delegates authority to achieve the entity's objectives.**

Management establishes and documents the organizational structure of each office and department. Included in this manual in "Appendix A" is an organizational flow chart for the Controller's office and other key departments which illustrates the separation of duties.

Job descriptions have been created for all positions as they relate to internal control activities such as cash receipts, deposits, payroll, purchasing, and reporting. Job descriptions are given to each employee upon hire and kept on file at the Human Resource Department.

Principle 4. **Management demonstrates a commitment to recruit, develop, and retain competent individuals.**

Management will determine the skills necessary for each level of the organizational chart and assesses each employee for skills necessary to accomplish the assigned responsibilities. The Oversight Committee will develop a plan to continually train employees on new procedures, laws, and governmental guidelines.

Job descriptions will serve as a tool for recruiting individuals. They will also list the skills necessary to perform each job function.

Management will complete performance evaluations on a yearly basis for all employees. These evaluations will address any deficiency in skills and allow opportunity for correction and additional training, where necessary. Annual evaluations will convey to the employee where their work is satisfactory or needs improvement. All evaluations shall contain discussions of the internal controls and the person's tasks and obligations regarding the internal controls. Employee evaluations are a constructive tool for management to open communication for feedback.

Principle 5. **Management evaluates performance and holds individuals accountable for their internal control responsibilities.**

As part of the annual employee evaluation, Management will assess the performance of each employee's internal control responsibilities. Management must, in each department, establish communications to help ascertain any weakness in the internal controls and any non-compliance with the internal control procedures.

If Management has knowledge of any non-compliance with internal controls or procedures, Management will immediately address the problem with the person violating the internal control or procedure and determine how the violation can be eliminated, avoided, or otherwise complied with by the person. Any non-compliance will be documented and reported to the Oversight Committee in a timely fashion so a formal review can take place. If a new procedure is needed for compliance then one will be created by Management, approved by the Oversight Committee, and promptly communicated with employees, followed by additional training, if required.

See "Appendix A" for a copy of the Employee Evaluation Sheet for Internal Controls.

RISK ASSESSMENT

Principle 6.   Management defines objectives clearly to enable the identification of risks and risk tolerances.

Through the creation of standard operating procedures, accurate organizational reporting charts, and job descriptions Management conveys and identifies objectives, missions, policies, and risk tolerances to employees. The Controller's Office will lead a risk analysis of three major areas:

A. The effectiveness and efficiency of operations
B. The reliability of reporting for internal and external use
C. Compliance with applicable laws and regulations

For each category, the Controller's Office will define objectives in specific measurable terms in order to enable the design of internal control for related risk; increase understanding at all levels; assess performance; identify what is to be achieved, who is to achieve it, how it will be achieved, when it will be achieved; and incorporate external requirements.

Principle 7.   Management identifies, analyzes, and responds to risks related to achieving the defined objectives.

In the identification process, Management recognizes the various types of risks for the transactions occurring at each objective stated in Principle 6. Management will analyze those identified risks with a series of questions, for example:

A. How likely is the risk to occur?
B. How will it impact the objective?
C. Is the risk based upon complex or unusual transactions?
D. Is the risk based upon fraud?

Once the risk has been identified and analyzed, Management determines how to respond to each risk and designs specific actions accordingly.

Principle 8.   Management considers the potential for fraud when identifying, analyzing, and responding to risks.

Management considers the types of fraud which can occur, such as fraudulent financial reporting, misappropriation of assets, and illegal acts. The analysis and response to fraud risk is similar to the procedures set forth in the analysis and response to risk in Principle 7. Management will verify that every employee handling City revenue or other funds and assets shall be trained regarding IC 5-11-1-27(l) Report of Misappropriation of Funds to State Board of Accounts and Prosecuting Attorney and IC 5-11-1-27(j) Report of Material Variances, Losses, Shortages, or Thefts to the State Board of Accounts. The City shall utilize the materiality threshold set by Ordinance No. 4416. For the purpose of complying with requirements of IC 5-11-1-27(j), the City of Michigan City, Indiana hereby adopts a materiality threshold of $5,000 for cash items and $10,000 for non-cash items as to when notification of the State Board of Accounts is immediately notified of an erroneous or irregular material variance, loss, shortage, or

theft of City funds. However, the level of materiality for the Controller or his designee to investigate, determine the cause of, and implement corrective action, including disciplinary action if appropriate, are $50.00 for cash items and $500.00 for non-cash items. If it is determined that either cash or non-cash property of the City has been stolen, the police department will be notified, and the appropriate disciplinary action taken.

Principle 9. **Management identifies, analyzes, and responds to significant changes that could impact the internal control system.**

Management, along with Department Heads, will regularly evaluate and adjust internal control policies in order to accommodate for the impact of future changes, including, but not limited to, personnel changes, newly elected officials, new programs, new technology, new laws and regulations, and financial fluctuations.

New employees will be trained on internal controls by certifying that they have received a copy of Ordinance No. 4416, the Internal Control Manual, a copy of their job description, and watching the video on Internal Control Systems found on the State Board of Account's website, www.in.gov.sboa.

CONTROL ACTIVITIES

Principle 10. **Management designs control activities to achieve objectives and respond to risks.**

   A. General internal control principles for all Departments are:

   a. Separation of duties:
      i. Duties are separated so that one person's work routinely serves as a check on another person's work.
      ii. No one (1) person has complete control over more than one key function or activity (e.g., authorizing, approving, certifying, disbursing, receiving, or recording).

   b. Authorizations and Approvals
      i. Proposed transactions are authorized when proper and consistent with the City's policy requiring appropriate approvals, budget reviews, and signatures.

   c. Custodial and Security Arrangements
      i. Responsibility for the physical security/custody of the City's assets is separated from the record keeping/accounting for those assets.
      ii. Unauthorized access to the City's assets and institutional data is prevented.

   d. Timely and accurate review and reconciliation
      i. Accounting records and documentation are reviewed to verify their reasonableness, accuracy, and completeness.
      ii. A reconciliation of cash balances and fund accounts must be performed by a different employee than the person creating the record or posting

entries. All reconciliations of cash or payment received must be completed within five (5) business days of deposit.

   iii. All financial reports and budgets must be submitted in a timely fashion according to State Board of Accounts and the City's policies and procedures.

B. Credit Card/Store Accounts

   a. Management and staff must abide by restrictions and controls set forth in the City's Ordinance No. 3917- An Ordinance to Amend Ordinance No. 3856 of the Michigan City Indiana Municipal Code Establishing Use and Control of City Credit Cards.

   b. The Assistant Controller establishes credit card limits on all cards as a security measure against misuse or overuse of City funds.

   c. All credit card users have two (2) business days from the time of use or return from business related trip, whichever is later, to provide receipts and/or supporting documentation of purchases to the Controller's Office.

   d. All credit card expenditures must be approved and deemed appropriate in accordance with the City's Employee Handbook/Policies and Procedures Manual.

   e. The Controller signs the docket with all credit card claims for approval prior to submission to the appropriate Board.

   f. Appropriate Board approval of the docket is required before payment can be remitted.

   g. Anyone violating the timelines set forth herein shall be liable for any costs incurred by the City as a result thereof.

C. Fixed Asset Policy

   a. Management and staff must adhere to the Fixed Asset Policy as described in Ordinance No. 3859- An Ordinance Establishing a Fixed Asset Capitalization Policy for the City of Michigan City, Indiana.

   b. When the purchase order (PO) for an asset is created, a copy of the PO will be given to the Fixed Asset Clerk/Controller's Office for creation of the asset entry.

   c. Fixed assets will be entered into a financial software for recordkeeping and reporting purposes.

   d. The Information and Technology department is responsible for tagging each technology asset and keeping a log of inventory. This log will be updated and shared with the Controller's office.

   e. Every asset will be given a unique asset number, description, useful life, and fair market value for accounting purposes.

   f. Asset disposals must be recorded on the disposal form and submitted to the Controller's Office within thirty (30) days of the disposal for accurate and timely recording.

D. Payroll Activities

   a. Salary and wage payments are verified and approved in writing by the appropriate Department Heads and entered by the Payroll Clerk. Employee records are filed at the Human Resource Department.

b. The responsibilities for hiring, terminating, and approving promotions are segregated from those preparing payroll transactions or inputting data.

c. Department Heads are responsible for approving time sheets and authorizing any time change prior to payroll transactions being prepared by the Payroll Clerk.

d. Payroll disbursements are reviewed and approved by an authorized individual in the Controller's office prior to payment.

e. Access to payroll applications is appropriately controlled by user logins and passwords.

f. Changes to a payroll disbursement or record are approved by an individual other than the ones authorized to make the changes.

E. Grant Reporting Policy

a. Every Board and Commission is responsible for adopting a Resolution for each Grant that is awarded. This Resolution will have detailed information such as the scope of the grant, budget, "not to exceed" amount, and any other important specific information for approved use of federal, state, and local funds. A copy of each Resolution adopted will be forwarded to the Controller's office to ensure proper accounting of awarded funds.

b. All Boards, Commissions, Department Heads, and staff must adhere to the Grant Administration policy stated in the "Financial" section of the Employee Handbook/Policy and Procedure Manual. See said Manual for more policy details.

See "Appendix B" for detailed procedures regarding purchasing, accounts payable, and receipting activities.

c. For purposes of the City's continued participation and receipt of funds through the federal Community Development Block Grant (CDBG), the additional procedures as set forth in "Appendix C" are adopted with respect to CDBG funding.

Principle 11. Management designs the City's information system and related control activities to achieve objectives and respond to risks.

Each employee will have a user ID and password specific to their job function with specific restrictions and securities. These passwords are not to be shared. Employees will have restrictions on their system access that will allow them to only perform tasks as assigned per their job function. For example, only those employees with approved authority will have access to payroll functions, posting and adjusting entries, bank account information, and any other separation of duties as needed. The City's password policy is as follows:

A. All passwords created by users will have the following characteristics:

a. Contain both upper- and lower-case characters (e.g., a-z, A-Z)

b. Have at least one (1) digits and one (1) punctuation characters as well as letters (e.g., 0-9,!@#$%^&*()_+`~-=+[]{}\ | ”;:/?<>)

    c. It must be at least eight (8) alphanumeric characters long
    d. It is not a word in any language, slang, dialect, jargon, etc.
    e. It is not based on personal information, names of family, etc.

B. Password Protection Standards:
    a. It will be changed every 90 days
    b. The same password cannot be used within a twelve (12) month period
    c. Do not reveal a password over the phone to **ANYONE**
    d. Do not reveal a password in an email message
    e. Do not talk about a password in front of others
    f. Do not hint at the format of a password (e.g., "my family name")
    g. Do not reveal a password on questionnaires or security forms
    h. Do not share a password with family members
    i. Do not reveal a password to co-workers.
    j. If someone demands a password have him or her contact the IT Department.
    k. Do not use the "Remember Password" feature in applications (e.g., Google Chrome, Internet Explorer, etc.)
    l. Do not write passwords down and store them anywhere in your office. Do not store passwords in a file on ANY computer system (including smartphones, tablets, or any other electronic devices.)

Any employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment. See Michigan City's Employee Handbook/Policy and Procedures Manual for detailed policies regarding computer use and passwords.

Principle 12. Management implements control activities through policies.

Management will establish detailed policies and procedures to address any identified risks. Procedures will be communicated in writing to all employees that are part of the financial or reporting process. All current employees and new hires will be given a copy of Michigan City's Personnel Policy and this Manual. Hard copies of these documents can also be found in each Departmental office and the Human Resource Department.

INFORMATION AND COMMUNICATION

Principle 13. Management uses quality information to achieve the City's objectives.

The City strives to lead in the areas of financial transparency and accountability. By adopting standards and investing in systems that exceed State mandated minimums, the City's Management provides employees and citizens with high quality information. All financial variances are researched, resolved, and proper documentation is maintained. Financial reports are checked and reviewed for accuracy and timeliness.

Principle 14. Management internally communicates the necessary quality information to achieve the City's objectives.

Internal communications on internal controls are communicated through adoption of formal policies by relevant boards, commissions, and/or legislative bodies. These communications will be documented through memos and distributed via email from the Controller's Office, Legal

advisors, and/or Department Heads. All memos will be maintained to document communication.

Principle 15. Management externally communicates the necessary quality information to achieve the City's objectives.

All documents are maintained in accordance with the City and the State of Indiana's record retention policies. The State of Indiana's record retention policies can be found at: http://www.in.gov/iara/2739.htm. Communications with the State Board of Accounts, other State agencies, grantor agencies, and regulatory agencies are documented by email, memos, letters, and other forms of written correspondence. Logs are kept for information provided verbally.

MONITORING ACTIVITIES

Principle 16. Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.

Management will monitor internal control systems by performing the following tasks:

A. Periodic checks to determine if controls are in place and working effectively.
B. Control activities are reviewed to determine if the actual activities are in compliance with the established procedures.
C. Deficiencies in the internal control process are documented and remediation is quickly completed to address any deficiencies. Any deficiencies will be reported to the Oversight Committee for future review and corrective action.
D. All monitoring activities should be documented, and the monitor identified by signatures, initials, or other method approved by the Oversight Committee.

Many control activities can also be used as monitoring activities with the only change being in the intent of the control.

Principle 17. Management remediates identified internal control deficiencies on a timely basis.

Breaches of internal controls are subject to significant levels of internal scrutiny. If informed of a material breach of internal controls, the Oversight Committee will actively investigate, and address said breach and adjust policies and procedures to prevent such breaches in the future. Additional internal control training will be required for any employee who is in breach of the internal controls, and the progressive disciplinary policy, as stated in the City's Personnel Policy, will be acted upon at Management's discretion. Management is responsible for developing a corrective action plan to address any internal control deficiencies.

APPENDIX A

Supplemental Documents

ORGANIZATIONAL FLOW CHART FOR CONTROLLER'S OFFICE

Controller

Controller oversees all work by Assistant Controller.

Assistant Controller

Assistant Controller oversees all work by 2nd Assistant Controller.

2nd Assistant Controller

Internal Auditor will oversee the AP/AR.
Review bank reconciliations.

Accounts Payable/Accounts Receivable Coordinator

Coordinator will oversee the AP from Payroll and the AR
from the Administrative Assistant and
all AP/AR from other departments.

Payroll Administrator

Administrative Assistant

No oversight
responsibilities

AP/AR Coordinator oversees all Accounts Payable/Receivable from all departments

Including Park Department, Sanitary District, Refuse, Redevelopment, and Port Authority

ORGANIZATIONAL FLOW CHART FOR CASH RECEIPTING

(ALL DEPARTMENTS)

Department
Administrative Assistants

Position responsible for collecting cash, creating and issuing receipt, as appropriate, and entering receipt in accounting system.

Department Supervisor
or Designee

Position responsible for depositing cash into the bank.

Accounts Receivable/Payable Coordinator

Controller's Office

Position responsible for verifying receipt entries and deposits.

2nd Assistant Controller

Controller's Office

Position responsible for review of bank reconciliations.

MICHIGAN CITY, INDIANA

JOB PERFORMANCE EVALUATION FORM

Name: _____

Evaluation Period: _____

Title: _____ Date: _____

PERFORMANCE PLANNING AND RESULTS

Performance Review

- Use a current job description.
- Rate the person's level of performance, using the definitions below.
- Review with employee each performance factor used to evaluate his/her work performance.
- Give an overall rating in the space provided, using the definitions below as a guide.

Performance Rating Definitions

The following ratings must be used to ensure commonality of language and consistency on overall ratings: (There should be supporting comments to justify ratings of "Outstanding" "Below Expectations, and "Unsatisfactory")

Outstanding	Performance is consistently superior
Exceeds Expectations	Performance is routinely above job requirements
Meets Expectations	Performance is regularly competent and dependable
Below Expectations	Performance fails to meet job requirements on a frequent basis
Unsatisfactory	Performance is consistently unacceptable

(Continued on next page.)

A.   PERFORMANCE FACTORS (use job description as basis of this evaluation).

Administration - Measures effectiveness in planning, organizing and efficiently handling activities and eliminating unnecessary activities.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	
Knowledge of Work - Consider employee's skill level, knowledge and understanding of all phases of the job and those requiring improved skills and/or experience.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	
Communication - Measures effectiveness in listening to others, expressing ideas, both orally and in writing and providing relevant and timely information to management, co-workers, subordinates and customers.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	
Teamwork - Measures how well this individual gets along with fellow employees, respects the rights of other employees and shows a cooperative spirit.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	

	Unsatisfactory
	NA
Decision Making/Problem Solving - Measures effectiveness in understanding problems and making timely, practical decisions.	Outstanding
	Exceeds Expectations
	Meets Expectations
	Below Expectations
	Unsatisfactory
	NA
Expense Management - Measures effectiveness in establishing appropriate reporting and processing procedures; operating efficiently; staying within established budgets.	Outstanding
	Exceeds Expectations
	Meets Expectations
	Below Expectations
	Unsatisfactory
	NA
Internal Control Standards - Measures effectiveness in understanding an implementing internal control policies and procedures; recommends control activities and assesses areas of risk; reports any breach in internal control procedures.	Outstanding
	Exceeds Expectations
	Meets Expectations
	Below Expectations
	Unsatisfactory
	NA
Independent Action - Measures effectiveness in time management; initiative and independent action within prescribed limits.	Outstanding
	Exceeds Expectations
	Meets Expectations
	Below Expectations
	Unsatisfactory
	NA

Job Knowledge - Measures effectiveness in keeping knowledgeable of methods, techniques and skills required in own job and related functions; remaining current on new developments affecting SPSU and its work activities.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	
Leadership - Measures effectiveness in accomplishing work assignments through subordinates; establishing challenging goals; delegating and coordinating effectively; promoting innovation and team effort.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	
Managing Change and Improvement - Measures effectiveness in initiating changes, adapting to necessary changes from old methods when they are no longer practical, identifying new methods and generating improvement in facility's performance.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	
Customer Responsiveness - Measures responsiveness and courtesy in dealing with internal staff, external customers and vendors; employee projects a courteous manner.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	

Personal Appearance - Measures neatness and personal hygiene appropriate to position.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	
Dependability - Measures how well employee complies with instructions and performs under unusual circumstances; consider record of attendance and punctuality.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	
Safety - Measures individual's work habits and attitudes as they apply to working safely. Consider their contribution to accident prevention, safety awareness, ability to care for SPSU property and keep workspace safe and tidy.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	
Employee's Responsiveness - Measures responsiveness in completing job tasks in a timely manner.	Outstanding	
	Exceeds Expectations	
	Meets Expectations	
	Below Expectations	
	Unsatisfactory	
	NA	

(Continued on next page.)

B.   EMPLOYEE STRENGTHS AND ACCOMPLISHMENTS: Include those which are relevant during this evaluation period. This should be related to performance or behavioral aspects you appreciated in their performance.

C.   PERFORMANCE AREAS WHICH NEED IMPROVEMENT:

D.   PLAN OF ACTION TOWARD IMPROVED PERFORMANCE:

E.   EMPLOYEE COMMENTS:

F.　JOB DESCRIPTION REVIEW SECTION: (Please check the appropriate box.)

☐ Employee job description has been reviewed during this evaluation and no changes have been made to the job description at this time.

☐ Employee job description has been reviewed during this evaluation and modifications have been proposed to the job description. The modified job description is attached to this evaluation.

G.　SIGNATURES:

Employee _____ Date _____

(Signature does not necessarily denote agreement with official review and means only that the employee was given the opportunity to discuss the official review with the supervisor.)

Evaluated by _____ Date _____

Reviewed by _____ Date _____

Office Use Only:

_____ Employee Copy   _____ Manager Copy   _____ HR Copy for file

APPENDIX B

INTERNAL CONTROL PROCEDURES

FOR:

RECEIPTING ACTIVITY AND CREATING CASH RECEIPTS

ACCOUNTS PAYABLE

PURCHASE ORDERS

END OF DAY CASH DRAWER

I. RECEIPTING ACTIVITY AND CREATING CASH RECEIPTS PROCEDURE

GENERAL

The responsibility for collecting money and issuing receipts is segregated from that for preparing the bank deposit.

The responsibility for making the bank deposit is segregated from that for preparing the monthly bank reconciliations.

All adjustments to customer accounts are approved by the appropriate governing body, only after a thorough review, and then posted in the Controller's Office.

The billing process is completed by an individual other than the one who collects cash payments from the customer.

At the end of each business day, the safe in which any and all money is stored is locked for safe keeping and no unauthorized individual has access to the safe. Each department has their own safety mechanisms for securing City funds (i.e. lock bags, vaults).

CREATING A RECEIPT

Tyler Cashiering lets you create and maintain receipts and store the receipt information in our database. Once entered, receipts can be edited, saved, posted, canceled, and voided, with the accounting performed in real time.

BUSINESS RULES

Cash receipts will save to the revenue collection subledger once the receipt is printed. Once the receipts are posted in the Controller's office, the data then hits our General Ledger.

You cannot edit a printed receipt because the information has already been posted to the subledger. To change any of the information, you must void the receipt and recreate it with the corrected information.

You can only post a receipt if the business date is equal to or later than the receipt date.

Each customer should receive a receipt noting the payment method (cash, check, credit).

INTRODUCTION TO RECEIPTS

Each receipt that is created has a status as it moves through the process. The status determines what actions can be taken with that receipt:

Open – A receipt that has been printed and saved, but not posted. Information on an open receipt is NOT yet reflected in the General Ledger. You can:

- Post
- Void

Posted – A receipt that has been posted, meaning that the information is now final (i.e., it cannot be edited), and the General Ledger accounts reflect the receipt of monies.

CREATING CASH RECEIPTS

Using an open payment batch in Tyler Cashiering

From the Icon Bar on the home screen

Click **<Enter>**

From the Select Payment Type

Click **<Miscellaneous Receipt>** or the appropriate receipt type

The following screen will appear:

Payment Code screen displays (as shown below).

Type the payment code or select a code from a dropdown list (to see a list of codes, start typing and a list of codes will drop down).

Once the appropriate code is selected, enter the amount collected and

Click **<Add Another>** if additional payments are being made or

Click **<Pay Now>**

The Enter Tenders screen appears:

On the left side of the screen choose the appropriate payment tender (Cash, Check, Credit Card).

Complete the appropriate fields and enter comments in comment section (if needed).

Click <2> # of receipts (1 – Customer, 2 – Cash Drawer)

Click <Complete Transaction>

A receipt will immediately print.

If you discover a mistake on the revenue code after printing, email the correction or send a copy of the receipt with the correction to the Controller's Office.

At the end of the business day, you must reconcile your cash drawer and deposit your daily receipts.

"IC 5-13-6-1 (d) requires cities and towns to deposit all funds not later than the next business day following the receipt of funds in depositories (Horizon Bank, PNC Bank) selected by the city or town as provided in an ordinance adopted by the city or town and approved as depositories of state funds." This was taken directly from Section F – Deposit and Investment of Funds of the State Board of Accounts Manual.

To reconcile your cash drawer:

       Count out the change for your drawer

       Add up your daily cash receipts

       Add up your cash, checks, and credit card

       The total of your cash receipts and the total of your cash/checks/credit card slips MUST match.

Write up a deposit ticket for the cash and any checks that did not scan– each department has its own deposit tickets. Checks are deposited remotely by the Controller's office.

Take deposit to the appropriate bank.

Send an email to the Controller's office with the total amount of the deposit and the batch number.

CREATING AND ENTERING INVOICE BATCHES

Invoices are approved by Department Heads and then submitted to the Accounts Payable/Accounts Receivable Coordinator with the APV Copy of the purchase order.

The Board of Works meets twice a month on the first and third Monday to approve claim docket. Once the claims are approved for payment then checks will be distributed by the Controller's Office. If immediate payment is necessary on a claim prior to a Board of Works meeting, the claim must be signed and approved by the Controller.

The Assistant Controller is the only designee to submit online payments for claims. This function is only to be completed after proper approval and authorization by the Board of Works or Controller.

Using the Financial Management module of New World, invoice batches are created by each department. Once entered and verified, the department head must approve the batch before processing by the Controller's office.

The first half of the account payables process is invoice entry. This process starts from the Invoice Batch List. The Invoice Batch List shows all the invoices that are currently open and allows users to create new batches in order to enter more invoices.

> Click <NEW>
>
> along the lower-left corner of the Invoice Batch List to open a fresh Invoice Batch screen. (see screenshot below)

A batch header screen will appear: Invoice Batch *General*

Department - The users' home department will default in the Department field.

Date – The field defaults to today's date but can be changed. It is the batch creation date.

Number – Users can enter create using up to 13 alphanumeric characters or if left blank, the system will generate a number using four-digit year prefix, followed by leading zeros and the next sequential available number. Once the batch has been saved, the batch number cannot be changed.

All fields that appear after the batch number are optional and can be changed after the batch has been saved.

Once appropriate values have been defined for the batch, the buttons along the bottom of the General page can be used as follows.

Save – Click to save and create the batch. Once clicked, the user will see the Invoice Entry Screen

Save/New – Click to save and create the batch. A fresh batch entry screen will appear. This should be used if multiple batches need to be created before invoice entry into the batches begins.

Delete – Click to delete the batch. This button only becomes available after the batch has been saved.

Reset – Click to reset the batch or, General page settings to be exactly as they were as of the last save. **Once the batch has been saved and created, invoices can be entered in to the batch.**

The Icons along the top of the following screen become available after the batch has been created. If the cursor is positioned over an icon the description for the respective icon will display to the right of the icons. The page that the user is currently on, within the batch, is indicated by the icon highlighted in yellow. The icons are as follows:
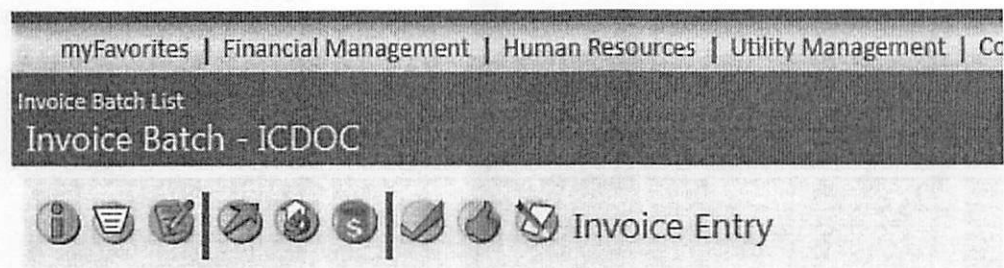
General – The General Icon can be clicked to navigate back to the batch settings.

List – This icon will take the user into the list of invoices that have been saved in the batch.

The list also includes a summary fiscal section along the top where the user can see the respective totals based on the invoices that have been entered in to the batch thus far.

From the list within the batch, a user can reopen previously entered invoices by clicking on the respective invoice number.

Invoice Entry – This icon will take the user into the invoice entry screen where invoices can be added to the batch using the various methods of invoice entry.

Templates – This icon will take the user into a list of template batches and template invoices where the user can select, using check boxes, to identify which template invoices should be brought into the batch.

Invoice Batch Print Edit & Error Listing

🖨️ Print Edit & Error Listing

	Department	Batch Number	Batch Date	Invoice Count	Gross Invoice	
	▽ Contains...	▽ Contains...	▽ On...	▽ Equals...	▽ Equals...	
	122 - Redevelopment	2019-00000774	08/19/2019	1	$2,621.20	

Entering Invoices

There are multiple methods of invoice entry available in an invoice batch. Once the user has navigated to the Invoice Entry page within the batch, those methods of invoice entry are represented by icons in the blue bar running down the left-hand side of the invoice entry screen, directly beneath the **General** icon for the batch.

Methods of invoice entry are:

Invoice – The invoice method of invoice entry, or full invoice offer all the fields potentially available during invoice entry. This method allows for Freight, Discounts, and Taxes to be broken out in the invoice header. This method also allows for multiple items to be added to the invoice.

The Invoice or, **full invoice entry screen** is divided up into two main sections, the Header and the Invoice Items section.

Header Section

Department – The department will default in based on the department that the batch is attributed to, but it can be changed on an invoice-to-invoice basis if necessary.

Vendor – Select the vendor the invoice is from. It is possible to search the vendor list by typing part of the vendor name or vendor number. The system will automatically narrow down the available vendors based on the search criteria entered.

Vendor Invoice – Enter the vendor provided invoice number. If the field is left blank, the system will generate a number when the invoice is saved.

Description – Enter the header description pertaining to the invoice. This description will print on the payment stub when a payment is created.

Invoice Amount – Enter the invoice amount. The application will validate the amount entered in this field against the total of the items added to the invoice during the validation stage of the workflow.

Invoice Date –all default on the general page for the batch will populate automatically, but can be overridden on an as need basis, invoice by invoice.

Due Date – The date of the next board meeting, depending which board approves these invoices.

Paying Bank – The paying bank defaulted in on the general page for the batch will populate automatically. This can be overridden on an invoice-to-invoice basis, as needed. The bank accounts available for selection are dependent on User Based Security.

HR Disbursements – This icon will take the user into a screen where HR Disbursement invoices, created by the payroll process, can be selected to be brought into the batch. (i.e. payroll taxes, withholding taxes, garnishments, health care costs, etc.).

Release Contract Retainage – This icon is only available if Contract Accounting has been licensed.

Validate – This icon allows the user to perform the validation stage of the workflow for the batch currently opened.

Approvals – This icon allows the user to navigate into the approval page for the batch currently opened. The batch can then be *Approved or Returned,* provided it is up to the approval stage in the workflow.

Invoice Batch List
Invoice Batch - 10 21 2019

Approvals

1 Department Entry (1) Kim Sliwa Kim Sliwa

2 Department Head (1) Gail Neulieb Gail Neulieb

3 Controller (1)

Approve   Return

Accounts Payable Invoice Batch Information

Invoice 399772

Invoice Batch		Payment Information		Invoice Net Amount	
Batch Department	102 - Clerk	Bank Account	Municipal Funds	Invoice Amount	$250.16
Batch Date	10/07/2019	Payment Type		Discount	
Batch Number	10 21 2019	Payment Number		Freight	
Batch Description	CLERK	Payment Date		State Tax	
Created by User	Kim Sliwa	Manual Check		County Tax	
Invoice		Check Sort Code		City/Local Tax	
Status	Edit	Check Code		Retainage	
Invoice Department	102 - Clerk			Invoice Net Amount	$250.16
Invoice Number	399772	**Remittance Information**			
Invoice Description	CLERK-contractual services	Vendor	105361 - Van Ausdall & Farrar Inc		
Invoice Date	10/07/2019	Contact Name	Van Ausdall & Farrar Inc		
Due Date	10/29/2019	Description			
G/L Date	10/07/2019	Address	PO Box 713683		
Received Date			CINCINNATI, OH 45271-3683		
Terms		Email Address			
Hold Payment Reason					

Print Edit and Error Listing – This icon allows the user to perform the Print Edit and Error Listing stage of the workflow for the batch currently open.

Use Confirming EFT – If selected, the application assumes that a payment was made by some other means outside of New World ERP. When the batch is taken through the workflow, and posted, the invoice will automatically be updated to a status of paid. The general ledger distributions for the invoice will debit the G/L Accounts selected and credit cash directly without touching an accounts payable liability account. (used to accommodate wire payments made outside of New World ERP). The system creates a system generated journal to distribute to the general ledger.

EFT G/L Date – When Use Confirming EFT is selected, the EFT G/L Date will automatically populate this field with the date entered in the G/L Date field.

Invoice Items Section

Item – Select the appropriate item to attribute to the invoice. There are four icons available to the right of the item field which can be used to search, analyze, change settings, and associate to Asset.

Description – An optional field.

Quantity – Enter the appropriate quantity to be paid.

Unit of Measure – Select the appropriate unite of measure for the item.

Price per Unit – Enter the applicable price per unit.

Vendor Part Number – optional field

G/L Account – Select the G/L account the item should be charged to. User can type the G/L account number or click the icon to search for a specific G/L account. If an item needs to be charged to

multiple G/L accounts, clicking on the Multiple G/L icon will allow the user to assign an item to multiple G/L accounts.

Users will only have access to the G/L accounts they were assigned in User Based Security for the Accounts Payable Sub Ledger.

Item – required field

G/L Account – enter the correct G/L Account number

Invoice Date – Date of Invoice

Due Date – Board Date of Approval

G/L Date – Date this transaction will post to the G/L

Paying Bank – Select the Bank the funds will be paid from

Save – Click to save everything that has been added to the invoice. If an overbudget situation was created by the item entered on the invoice, a pop-up would display showing the extent of the over budget.

Save/New Item – Click to save everything that has been added so far. This will also open a fresh invoice item section within the same invoice to add additional items.

Save/New Invoice – Click to save everything that has been added to the invoice thus far and open a fresh invoice entry screen.

Temporary Vendor

The Temporary Vendor method of invoice entry can be used to enter invoices where there is no preexisting vendor master file. This method of entry is like the Quick Invoice method in that only one item can be added to the invoice. It should only be used when the invoice is not a 1099 transaction and is typically used in situations where the vendor is likely to only be used once.

The vendor information to be used on the payment that is created for this invoice is entered in the Vendor section of the entry screen.

Complete the required fields:

Last name – enter vendor's last name or the business name.

First name – enter vendor's first name (optional).

Middle name – (Optional).

Address – enter vendor's address.

Zip Code – Enter vendor's zip code.

City – enter vendor's city.

State – enter vendor's state.

The fields in the Invoice section of the Temporary Vendor invoice entry, and the buttons along the bottom have the same functionality as their counterparts on the full invoice entry screen.

Attaching Documents

New World ERP system allows users to attach supporting documents electronically.

To attach a document, click the document icon along the left side of the invoice entry screen.

The following screen will appear:
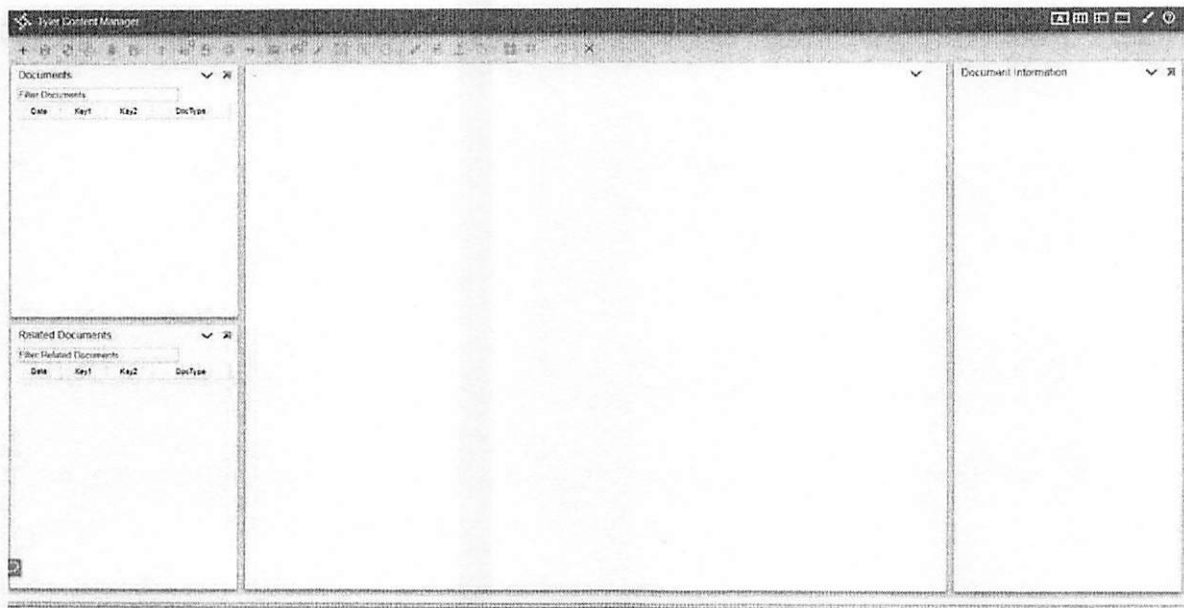
Click <+> to create a new document

Click < ⬆ > to import attachment

The following screen appears:

Import Document

| Choose File |

or

Drop files here...

Selecting and importing multiple files is only compatible with images (TIFF, PNG & JPG). All other files, such as PDF, must be selected individually.

CANCEL   IMPORT
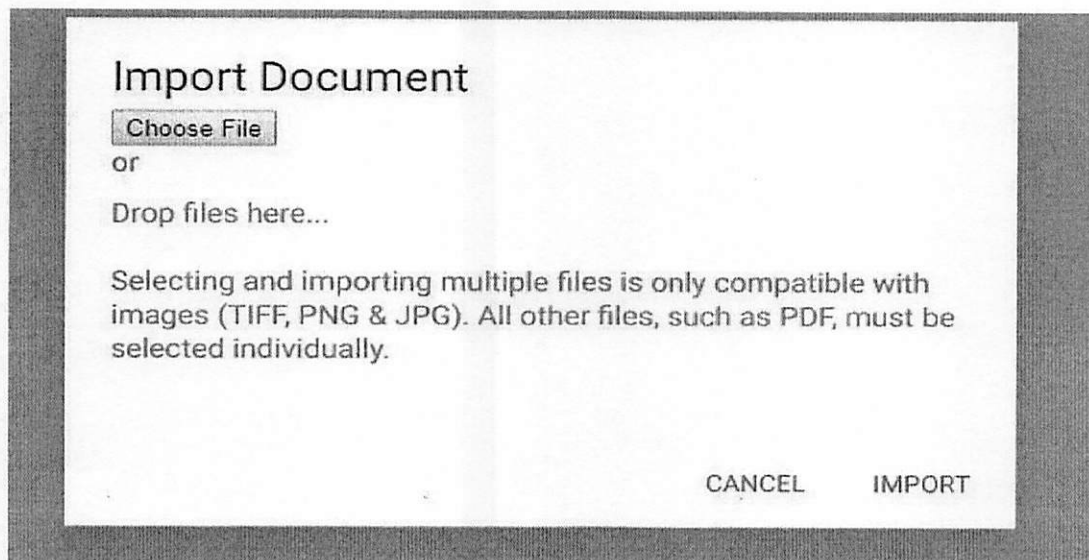
Click <Choose File>, then the screen on the next page appears
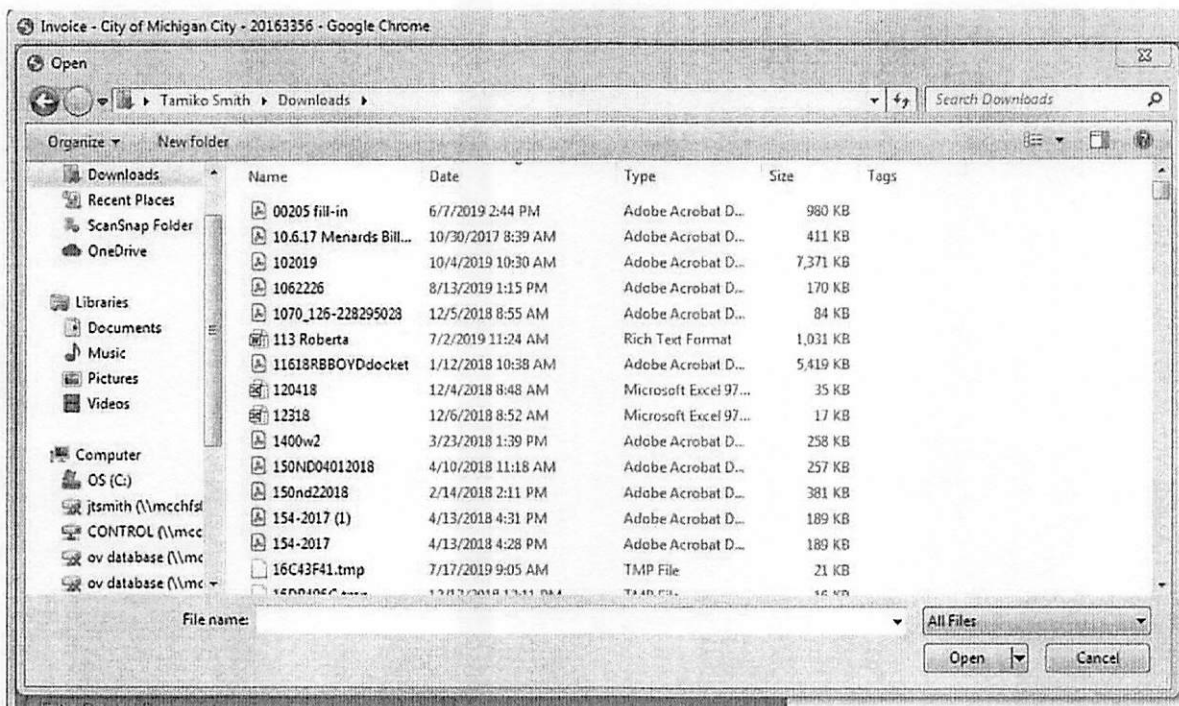
Click the file you want to attach, then click **<OPEN>**.

Import Document

Choose File

or

Drop files here...

Selecting and importing multiple files is only compatible with images (TIFF, PNG & JPG). All other files, such as PDF, must be selected individually.

CANCEL   IMPORT
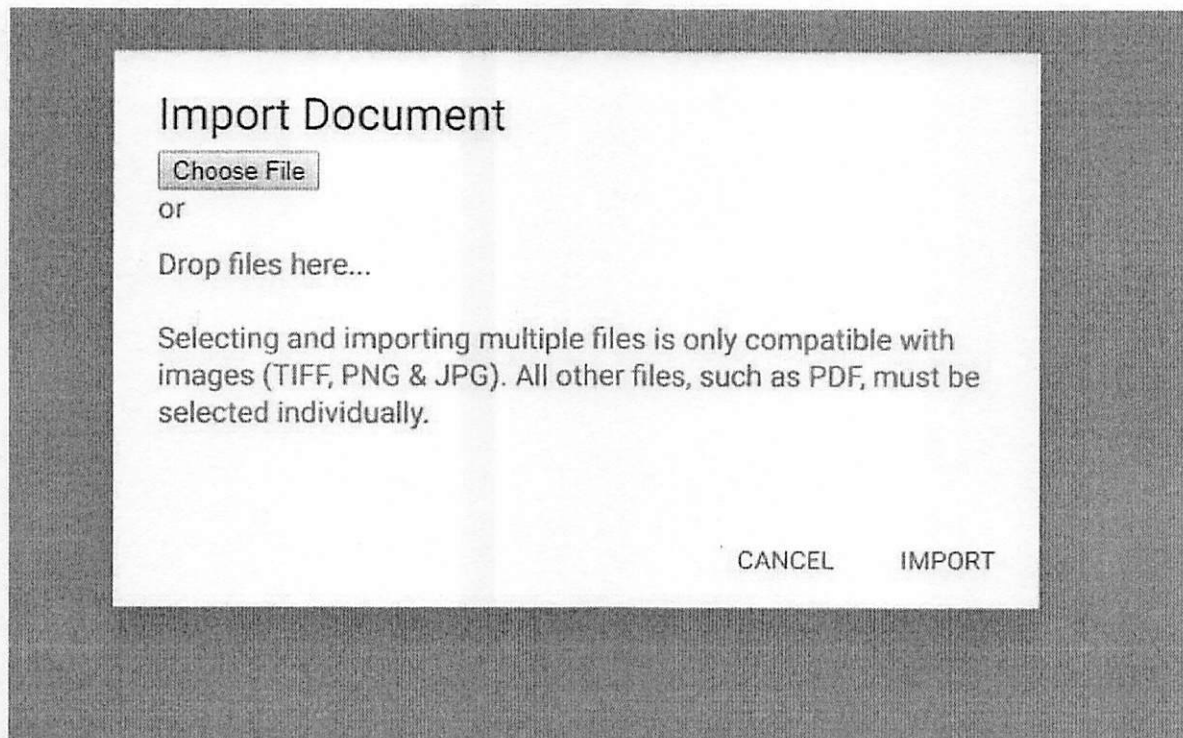
Then click **<IMPORT>**.

Once the document is attached, click the save icon at the top of the page.
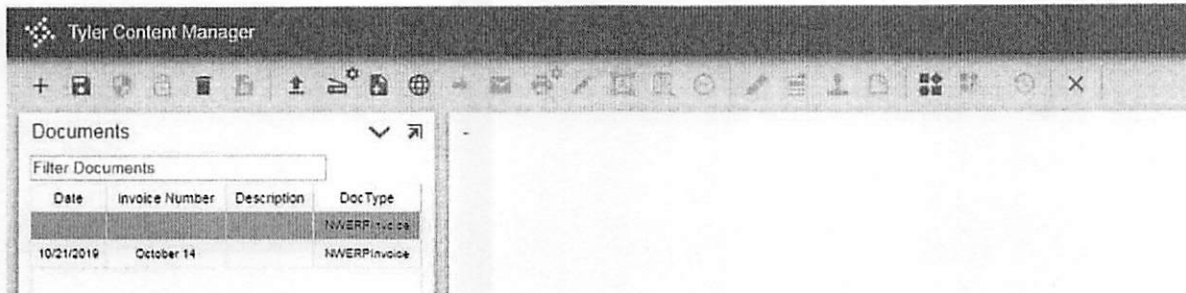
Once all the necessary invoices have been added to the invoice batch, it needs to be taken through the workflow to post the batch. This will make the invoices open which then would be eligible to be paid. The batch can be processed from the Invoice Batch List.
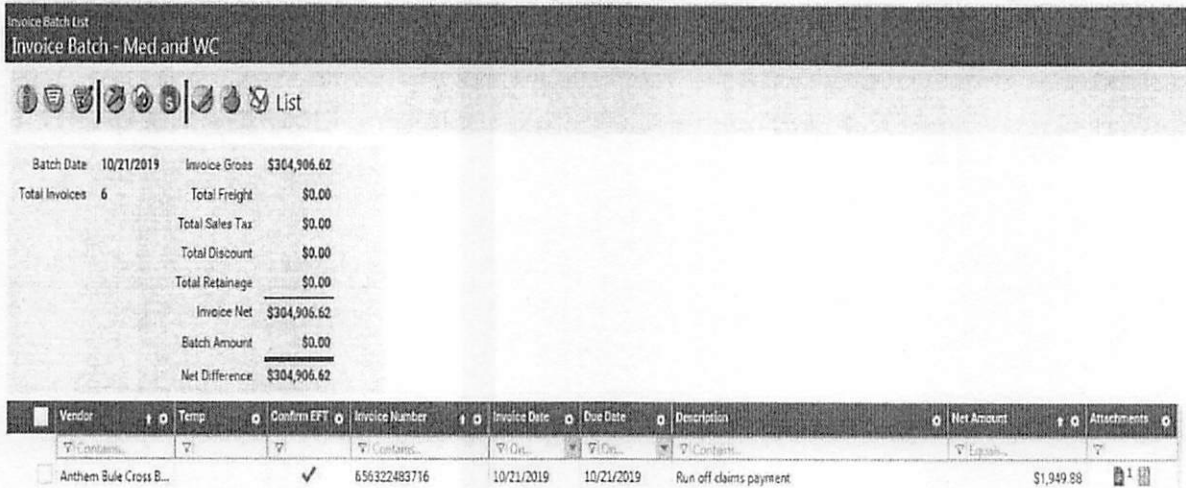
Navigate to the ⬭ Validation tab.

	Department	Batch Number	Batch Date	Invoice Count	Gross Invoice
	▽ Contains...	▽ Contains...	▽ On...	▽ Equals...	▽ Equals...
	122 - Redevelopment	2019-00000774	08/19/2019	1	$2,621.20
	122 - Redevelopment	2019-00000775	08/19/2019	3	$32,066.40
	102 - Clerk	10 21 2019	10/07/2019	3	$2,250.16
	502 - Park	PB 11/6/19	10/11/2019	55	$12,880.63
	502 - Park	MCPAC11/4/19	10/15/2019	1	$100.00
	502 - Park	Cap11/4/19	10/16/2019	3	$55,692.00

Invoice Batch Validation

⬭⬭⬭⬭⬭⬭⬭ Validation

Select the batch or batches to be validated using the check boxes in the first column of the list.

Click **\<Submit\>**

> If any errors are returned, the batches can be opened by clicking on the batch number. From there the invoices can be opened and corrections can be made.

Navigate to the ⬭ Print Edit & Error Listing tab.

Invoice Batch Print Edit & Error Listing

⬭⬭⬭⬭⬭⬭⬭ Print Edit & Error Listing

	Department	Batch Number	Batch Date	Invoice Count	Gross Invoice
	▽ Contains...	▽ Contains...	▽ On...	▽ Equals...	▽ Equals...
	122 - Redevelopment	2019-00000774	08/19/2019	1	$2,621.20
	122 - Redevelopment	2019-00000775	08/19/2019	3	$32,066.40
	102 - Clerk	10 21 2019	10/07/2019	3	$2,250.16
	502 - Park	PB 11/6/19	10/11/2019	55	$12,880.63
	502 - Park	MCPAC11/4/19	10/15/2019	1	$100.00

Select the batch or batches, to include in the edit and error listings using the check boxes in the first column.

Click **\<Show Preferences\>** in the upper right-hand corner of the screen to define the desired output preferences for the edit listing.

Click **\<Submit\>** to send the edit and error listings to myReports. The reports can then be reviewed from the user's myReports list to check for errors.

Navigate to the Approval tab.

Department	Batch Number	Batch Date	Invoice Count	Gross Invoice
Contains...	Contains...	On...	Equals...	Equals...
122 - Redevelopment	2019-00000774	08/19/2019	1	$2,621.20
122 - Redevelopment	2019-00000775	08/19/2019	3	$32,066.40
102 - Clerk	10 21 2019	10/07/2019	3	$2,250.16
116 - Central Services	2019-00000913	10/17/2019	38	$5,811.94
416 - Promise Scholarship	1321	10/18/2019	1	$125.00
122 - Redevelopment	2019-00000917	10/21/2019	1	$600.00
101 - Controller's office	Med and WC	10/21/2019	6	$304,906.62
101 - Controller's office	eft's nov	10/21/2019	6	$33,534.73

Select the batch or, batches to be approved using the check boxes in the first column.

Click **<Submit>**

Purchase Order Procedure

CREATING A PURCHASE ORDER

Decide on purchase

> Contact vendor, check catalog, inquire on previous invoice to get pricing

> Create purchase order

Using New World

> Click **<Financial Management>**

>> **<Procurement>**

>>> **<Purchasing>**

>>> **<Purchase Order>**

The following screen appears:
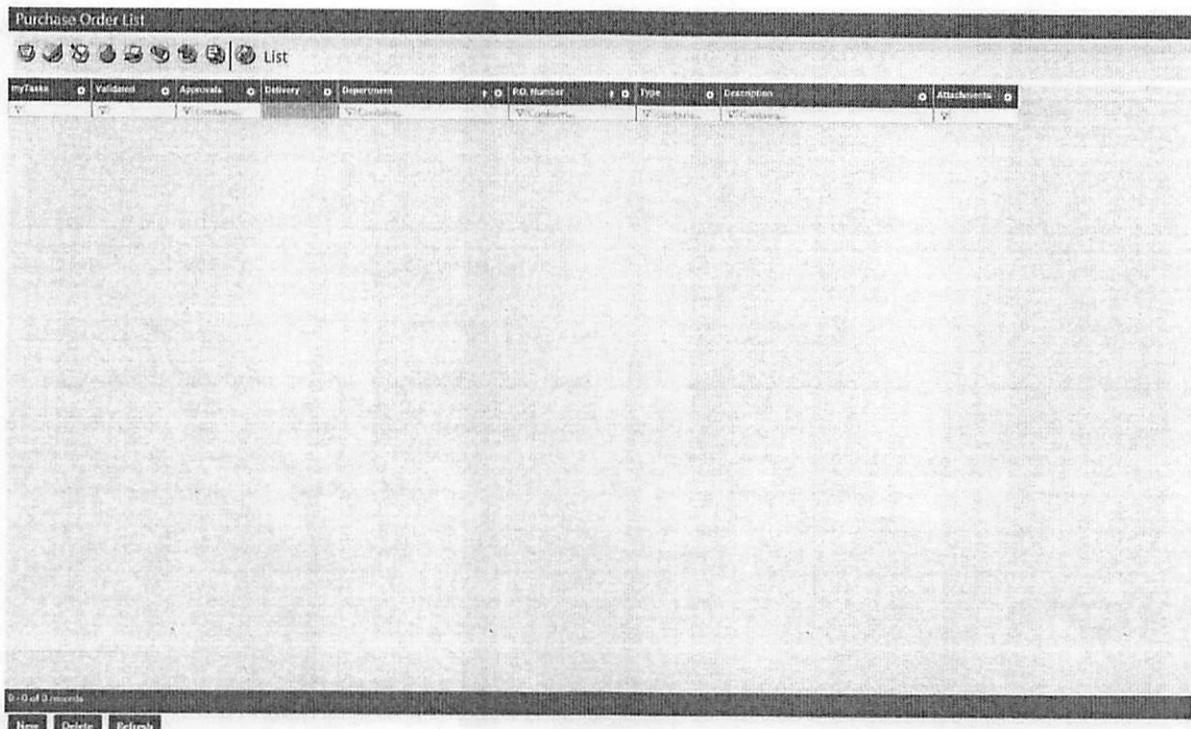
> Click **<New>**

A purchase order screen appears:

Complete the required fields:

       Department – user's department appears

       Vendor – enter vendor name

       Description – enter description

       Type -Standard

       Form Type – SSRS V2 – PO Form

       Bill to Location – Controller

       G/L Date – defaults to current date

       Item – Choose from drop down list

       Quantity –

       Unit of Measure –

       Price per Unit –

       G/L Account – enter g/l account number or choose from drop down list.

       Ship To – choose ship to department

           Click <Save>

Click [icon] ⁰ to Attach Documents.

Once the documents have been saved complete the workflow process

Click [icon] to validate, then

Click [icon] to approve.

Contact the Controller's Office that purchase order has been entered, preferable by email. The Controller's Office will approve the purchase order and send copy to your department. Supervisor approval may be necessary.

Pay from Purchase Order

When paying invoices from a purchase order, use the Quick Invoice entry method or the Select Purchase Order entry method.

END OF DAY CASH DRAWER PROCEDURE

<u>Reception Window Basic Rules</u>

Employee who greets customer will complete entire task involving cash transaction.

All customers that pay with cash **WILL RECEIVE A RECEIPT from Tyler Cashiering** before leaving window.

All cash will be kept in cash drawer. Checks and credit card receipts are kept in drawer as well.

If large bill needs to be changed, reception window staff must request change from another staff member. The change will then be counted by other staff member and counted again by reception window staff.

<u>Cash Drawer Balancing Procedure – Part I</u>

Reception Window

1. At 2p.m. daily, count out change drawer equal to $100
    a. An example of a good change drawer
        i. 1 $20 = $20
        ii. 4 - $10 = $40
        iii. 4 - $ 5 = $20
        iv. 20 - $20 = $20

2. Turn other cash, checks, and credit card receipts over to another staff member. This person will recount $100 cash drawer to verify.

<u>Cash Drawer Balancing Procedure – Part II</u>

Staff Member Other than that of Reception Window

3. Create four piles
    a. One pile for cash
    b. One pile for checks
    c. One pile for credit card receipts
    d. One pile for receipts

4. Using Tyler Cashiering
    a. Under Settlement Amount, click the 9 small squares for checks. Verify each check and receipt with the checks listed for check detail.
    b. Click <Accept>
    c. Repeat for credit cards.
    d. Click <Accept>
    e. Repeat for other as needed.
5. At main settlement screen, click <Save>
6. Click <Print Totals>

The cash total will print, verify this amount by entering the denominations using the 9 squares for cash.

Click <Save>

Click <Finalize>

Take the print total receipt and staple it to all the receipts. (cash, check, and credit cards)

Place receipt pile, cash, and checks in the green bank bag and give to Deputy Assistant Controller, or AP/AR Specialist.

Preparation of Bank Deposit

Staff member not involved in the above procedures

After all payment batches have been closed in Tyler Cashiering, an Image Cash Letter file is created for remote deposit. This file includes information such as deposit details and check images that are submitted electronically to Horizon Bank. Check payments for deposit in the City Municipal account and the City Medical Trust account are remotely deposited daily. Cash and any checks that did not scan properly must be taken to the bank as a manual deposit. Credit card payments are generally deposited to the City Municipal account within 1 – 3 business days.

Bank deposits should not be prepared by the same person who balanced the cash drawer.

Manual Deposit

1. Create adding machine tape as part of deposit.
   a. Add – cash
   b. Add – checks (if any)
   c. Total should equal amount to be entered on deposit slip
2. Write out deposit slip. Include batch number on the margin of the slip.
3. Paper Clip white and pink copy of deposit slip, cash and checks together.
4. Create Image Cash Letter in Tyler Cashiering.
   a. From the Home Screen click < **Image Cash Letter**>
      (the following screen appears)

5. Deposit account click <**Medical Trust**> or <**Municipal Funds**>
6. Date range should be today's date. (change date if necessary)
7. Click <**refresh**> see screen below

8. Total listed on the bottom left side of screen should match total from all batch slips from Controller and all other departments totals sent via email.

9. Once verified click <**Create File**>.
   a. Filename: CityofMCXXXXXXXX (ex.CityofMC10252019) Municipal Funds
   b. Filename: MCTrustXXXXXX (ex. MCTrust102519) for Medical Trust
   c. Click <**Save**>

10. Upload file to Horizon Bank using secure email process. You will receive a confirmation email.

11. Payment batches that are closed in Tyler Cashiering, a posted to the revenue collection subledger in New World upon completion of the workflow process. Using the Revenue Collections Batch List

Revenue Collections Batch List

myTasks	Validated	Approvals	Department	Batch Number	Count	Batch Total	Creation Date	Cashier
		0 of 1 at 1	113 - Transit	2018-00003039(TC-O)	2	$247.58	08/27/2018	Therese Pagos
		0 of 1 at 1	116 - Central Services	2018-00003752(TC-O)	1	$72.92	10/16/2018	Doris Anderson
		0 of 1 at 1	106 - Planning	2018-00004010(TC-O)	1	$160.00	11/20/2018	Sheila Boone
		0 of 1 at 1	106 - Planning	2018-00004157(TC-O)		$0.00	12/07/2018	Debbie Wilson
		0 of 1 at 1	116 - Central Services	2019-00000046(TC-O)	1	$180.00	01/08/2019	Doris Anderson
		0 of 1 at 1	502 - Park	2019-00000402(TC-O)		$0.00	03/11/2019	Michelle Shala-Glidd
		0 of 1 at 1	116 - Central Services	2019-00000523(TC-O)		$0.00	03/22/2019	Doris Anderson
✓	✗	0 of 1 at 2	121 - Barker Civic Center	2019-00000539	1	$56.00	03/26/2019	Emily Reth
	✗	0 of 1 at 1	101 - Controller's office	2019-00001442(TC-C)	1	$358.79	05/17/2019	Tonya Jones
	✗	0 of 1 at 1	502 - Park	2019-00001464(TC-C)	3	$3,800.00	05/20/2019	Michelle Shala-Glidd
✓	✓	0 of 1 at 2	201 - Fire	2019-00004554(TC-C)	2	$44.00	10/08/2019	Jennifer Clouse
✓	✓	0 of 1 at 2	510 - Cemetery	2019-00004642(TC-C)	1	$2,205.00	10/14/2019	Denice Osos
✓	✓	0 of 1 at 2	510 - Cemetery	2019-00004647(TC-C)	1	$250.00	10/15/2019	Roxanne DeRolf
		0 of 1 at 1	101 - Controller's office	2019-00004681		$0.00	10/16/2019	Mary Lynn Wall
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004684(TC-C)	7	$48,064.93	10/17/2019	Tonya Jones
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004708(TC-C)	4	$792.00	10/18/2019	Tonya Jones
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004742(TC-C)	4	$2,164.47	10/21/2019	Tonya Jones
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004757(TC-C)	4	$34,200.21	10/21/2019	Tonya Jones
✓	✓	0 of 1 at 2	202 - Police	2019-00004758(TC-C)	1	$15.00	10/21/2019	Rhonda Swistek
✓	✓	0 of 1 at 2	106 - Planning	2019-00004760(TC-C)	10	$1,543.00	10/21/2019	Sheila Boone
✓	✓	0 of 1 at 2	310 - Sanitary District Refuse	2019-00004762(TC-C)	1	$50.00	10/22/2019	Destiny Morris
✓	✓	0 of 1 at 2	502 - Park	2019-00004774	3	$1,255.89	10/23/2019	Melissa Moore
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004775(TC-C)	5	$115,367.54	10/23/2019	Tonya Jones
✓	✓	0 of 1 at 2	202 - Police	2019-00004776(TC-C)	2	$20.00	10/23/2019	Rhonda Swistek
✓	✓	0 of 1 at 2	106 - Planning	2019-00004777(TC-C)	11	$1,154.00	10/23/2019	Sheila Boone
✓	✓	0 of 1 at 2	685 - Port Authority	2019-00004788	1	$337.50	10/23/2019	Leslye Kreighbaum

1 - 45 of 45 records

New   Delete   Import   Lockbox

Note: Payment batches closed in Tyler Cashiering will appear in New World with a batch n

Revenue Collections Batch List

List

myTasks	Validated	Approvals	Department	Batch Number	Count	Batch Total	Creation Date	Cashier
		Contains	Contains	Contains	Equals	Equals	On	Contains
		0 of 1 at 1	113 - Transit	2018-00003039(TC-O)	2	$247.58	08/27/2018	Theresa Pagos
		0 of 1 at 1	116 - Central Services	2018-00003752(TC-O)	1	$72.92	10/16/2018	Doris Anderson
		0 of 1 at 1	106 - Planning	2018-00004010(TC-O)	1	$160.00	11/20/2018	Sheila Boone
		0 of 1 at 1	106 - Planning	2018-00004157(TC-O)		$0.00	12/07/2018	Debbie Wilson
		0 of 1 at 1	116 - Central Services	2019-00000046(TC-O)	1	$180.00	01/08/2019	Doris Anderson
		0 of 1 at 1	502 - Park	2019-00000402(TC-O)		$0.00	03/11/2019	Michelle Shala-Glidd
		0 of 1 at 1	116 - Central Services	2019-00000523(TC-O)		$0.00	03/22/2019	Doris Anderson
✓	✗	0 of 1 at 2	121 - Barker Civic Center	2019-00000539	1	$56.00	03/26/2019	Emily Reth
	✗	0 of 1 at 1	101 - Controller's office	2019-00001442(TC-C)	1	$358.79	05/17/2019	Tonya Jones
	✗	0 of 1 at 1	502 - Park	2019-00001464(TC-C)	3	$3,600.00	05/20/2019	Michelle Shala-Glidd
✓	✓	0 of 1 at 2	201 - Fire	2019-00004554(TC-C)	2	$44.00	10/08/2019	Jennifer Clouse
✓	✓	0 of 1 at 2	510 - Cemetery	2019-00004642(TC-C)	1	$2,205.00	10/14/2019	Denice Osos
✓	✓	0 of 1 at 2	510 - Cemetery	2019-00004647(TC-C)	1	$250.00	10/15/2019	Roxanne DeRolf
		0 of 1 at 1	101 - Controller's office	2019-00004681		$0.00	10/16/2019	Mary Lynn Wall
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004684(TC-C)	7	$43,064.93	10/17/2019	Tonya Jones
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004708(TC-C)	4	$792.00	10/18/2019	Tonya Jones
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004742(TC-C)	4	$2,164.47	10/21/2019	Tonya Jones
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004757(TC-C)	4	$34,200.21	10/21/2019	Tonya Jones
✓	✓	0 of 1 at 2	202 - Police	2019-00004758(TC-C)	1	$15.00	10/21/2019	Rhonda Swistek
✓	✓	0 of 1 at 2	106 - Planning	2019-00004760(TC-C)	10	$1,543.00	10/21/2019	Sheila Boone
✓	✓	0 of 1 at 2	310 - Sanitary District Refuse	2019-00004762(TC-C)	1	$50.00	10/22/2019	Destiny Morris
✓	✓	0 of 1 at 2	502 - Park	2019-00004774	3	$1,255.89	10/23/2019	Melissa Moore
✓	✓	0 of 1 at 2	101 - Controller's office	2019-00004775(TC-C)	5	$115,367.54	10/23/2019	Tonya Jones
✓	✓	0 of 1 at 2	202 - Police	2019-00004776(TC-C)	2	$20.00	10/23/2019	Rhonda Swistek
✓	✓	0 of 1 at 2	106 - Planning	2019-00004777(TC-C)	11	$1,154.00	10/23/2019	Sheila Boone
✓	✓	0 of 1 at 2	685 - Port Authority	2019-00004788	1	$337.50	10/23/2019	Leslye Kreighbaum

1 - 45 of 45 records

New   Delete   Import   Lockbox

umber that ends with (TC-C). These batches will need to be approved and posted to the general ledger once verified by Controller's office.

INTERNAL CONTROL POLICIES AND PROCEDURES MANUAL

Michigan City, Indiana

CERTIFICATION OF FISCAL OFFICER OR EMPLOYEE RECEIVING, PROCESSING, DEPOSITING, DISBURSING, OR OTHERWISE HAVING ACCESS TO FUNDS THAT BELONG TO THE FEDERAL GOVERNMENT, STATE GOVERNMENT, A POLITICAL SUBDIVISION, OR ANOTHER GOVERNMENT ENTITY

I CERTIFY THE FOLLOWING:

I am an officer or employee of the City of Michigan City, Indiana (the "City") whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity;

I am aware that the City must ensure that the acceptable minimum level of internal control standards and internal control procedures for internal control systems are developed and adopted; and

I have received copies and read the following documents:

1. Ordinance No. 4416 - Creating Article IX in Chapter 2 of the Michigan City Municipal code to establish an internal control policy pursuant to I.C. 5-11-1-27
2. Internal Control Policies and Procedures Manual
3. Employee Handbook/Policy and Procedure Manual

I am in compliance with and will continue to be in compliance with these directives and the Ordinance to the best of my knowledge and ability.

I am aware of the internal control guidance available at http://in.gov/sboa/5071.htm.

I have read and am familiar with the State Board of Accounts Uniform Internal Control Standards for Indiana Political Subdivisions, and I have watched the State Board of Accounting Internal Control Webinar.

_____   _____
Signature   Date

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Michigan City, Indiana

CITY CONTROLLER CERTIFICATION TO THE COMMON COUNCIL AND OVERSIGHT COMMITTEE REGARDING THE INTERANL CONTROL STRUCTURE AND TRAINING OF OFFICERS AND EMPLOYEES

I, _____, City Controller for Michigan City, Indiana, certify to the Michigan City Common Council and the Internal Control Oversight Committee that Michigan City, IN has developed and implemented the acceptable minimum level of internal control standards and internal control procedures for internal control systems of political subdivisions, as described by the State Board of Accounts in its Uniform Internal Control Standards for Indiana Political Subdivisions and that officers or employees of the City whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, political subdivisions, or other governmental entities have certified that they have received the appropriate training.

The City's officers or employees whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, political subdivisions, or other governmental entities are listed below:

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

Signed _____, City Controller, _____ (Date)

APPENDIX C

INTERNAL CONTROL PROCEDURES

FOR:

The COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

CDBG Addendum(s) to the City of Michigan City Internal Control Policies and Procedures Manual

Addendum One:

The City's CDBG Administrator will prepare the Request for Release of Funds for the CDBG Grant Award. If necessary, the City will include the NEPA Form 3 in the administrative files for any projects that require a categorical exclusion.

The City will coordinate with the Inspection Department to issue a final inspection report after rehabilitation work has been performed at each site. An inspection report will be included in the unit file to certify rehabilitation activities.

This will ensure that the City establishes internal controls in compliance with the grant agreement and rehabilitation compliance requirements.

Addendum Two:

The City will establish internal controls to ensure compliance with federal grant requirements. The City will ensure all supporting documents are included with each voucher request and the appropriate files are maintained.

This will ensure that the City adheres to the accounting principles and remains in compliance with the applicable OMB Circular cost principles and the CDBG agreement requirements.

Addendum Three:

The City will coordinate with inter departments to include Systems for Award Management verifications and/or issuance of a suspension & debarment certification page for contractor signature requirement as part of the pre-bid award procedure.

This will ensure that the City does not contract with a disbarred contractor and meets the requirements of internal control as established by "The Standards for Internal Control in Federal Government".

Addendum Four:

The CDBG department will review the quarterly SF-425 now known as the PR29 Quarterly Cash on Hand Report prepared by the Controller's Office prior to submitting the PR29 Quarterly Cash on Hand Federal Financial Report to HUD. The required CDBG annual reports will be reviewed by the Controller's office prior to submittal to HUD.

This will ensure the City maintains authorization/permissions to Secure Systems and all other applicable federal grant reporting agencies to ensure compliance with the grant agreement and the reporting compliance requirements.

Quick Invoice

The Quick Invoice method of invoice entry is intended for invoices where only one item is necessary, and there is not a need to break freight, discounts, and taxes out into their own fields. This is the most common method of entry.

Complete the required fields:

> **Department** – default from general screen
>
> **Vendor** – choose vendor name or number
>
> **Vendor Invoice** – enter vendor supplied invoice number
>
> **Invoice amount** – required field

From:	Amber Lapaich
Sent:	Wednesday, February 10, 2021 11:24 AM
To:	Gale Neulieb; Dawn Debald; Kristina Zawacki
Cc:	Bryant Dabney; bryantdabney@comcast.net; Skyler York; Sherry Neal; Chris Yagelski; Janet Beutner; Mayor Duane Parry; Yvonne Hoffmaster; James Meyer
Subject:	ordinance-internal control-CDBG
Attachments:	ordinance-amend-internal control-8-25-2020.docx; EXHIBIT A-final-Michigan City-Internal Controls Manual.No2-Revision Sept 2020.docx; EXHIBIT A-tracked changes-Michigan City-Internal Controls Manual.No2-Revision Sept 2020.docx; JD Signed-2018 Michigan City Audit Management Letter #2.pdf

Please place this Ordinance (Exhibit A-final is attached to it) on Council Agenda. Jim previously approved several months ago, and Bryant has agreed to sponsor.

Also, I have included (Exhibit A-tracked changes) to this email so Council can see in red where the CDBG internal controls were added, as well as letter from HUD. Sherry previously sent HUD the (Exhibit A-tracked changes) to make sure they approved of all the changes to our Internal Controls before bringing this to the Common Council. The last page of the letter from HUD indicates that the City's draft depicting the anticipated changes to our Internal Control Policy were acceptable, and HUD requested that the City formally adopt the changes into our Internal Control Policy.

Thanks.

Amber L. Lapaich-Stalbrink
Corporation Counsel
100 E. Michigan Boulevard
Michigan City, Indiana 46360
(219) 873-1408