

RESOLUTION NO. 2026- 5

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE JENNINGS NORTHWEST REGIONAL UTILITIES (JNRU) ADOPTING UNIFORM INTERNAL CONTROL STANDARDS

WHEREAS, Indiana Code § 5-11-1-27 requires each political subdivision to maintain a system of internal controls to promote government accountability and transparency; and

WHEREAS, the Indiana State Board of Accounts (SBOA) has published the *Uniform Internal Control Standards for Indiana Political Subdivisions*, defining the acceptable minimum level of internal control standards; and

WHEREAS, Indiana Code § 5-11-1-27(g) requires the legislative body of a political subdivision to formally adopt the minimum internal control standards as defined by the SBOA; and

WHEREAS, Indiana Code § 5-11-1-27(g) further requires that personnel 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 be trained on these minimum internal control standards; and

WHEREAS, the Board of Trustees of Jennings Northwest Regional Utilities (JNRU) desires to comply with all state statutes and SBOA directives to ensure the efficient, effective, and accountable safeguarding of district assets.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of Jennings Northwest Regional Utilities, Jennings County, Indiana, as follows:

Section 1. Adoption of Standards. The Board of Trustees hereby formally adopts the *Uniform Internal Control Standards for Indiana Political Subdivisions as required by* Indiana Code § 5-11-1-27 as published by the Indiana State Board of Accounts, and as may be amended from time to time, as the minimum internal control standards for JNRU.

Section 2. Training Requirement. All JNRU personnel, including officers, employees, and board members whose official duties involve receiving, processing, depositing, disbursing, or otherwise having access to district funds, shall receive training concerning the internal control standards and procedures adopted by this Resolution.

Section 3. Certification of Compliance. The Utilities Manager and/or the designated fiscal officer are hereby directed to coordinate the required training, document personnel completion, and ensure that the necessary certifications are submitted annually with the district's Annual Financial Report via the SBOA Gateway system.

Section 4. Effective Date. This Resolution shall be in full force and effect immediately upon its passage and adoption by the Board of Trustees.

PASSED AND ADOPTED by the Board of Trustees of Jennings Northwest Regional Utilities on this 8 day of July, 2026.

JENNINGS NORTHWEST REGIONAL UTILITIES

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Brian Hatfield

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Marshall Jenkins

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ATTEST:

Michael Gerth, Secretary

Michael Gerth