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| **RESOLUTION NO. \_\_\_\_****A RESOLUTION TO ADOPT AN INTERNAL CONTROL POLICY FOR THE CITY OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, TENNESSEE.****WHEREAS,** in 2015 andeffective June 30, 2016 the Tennessee General Assembly enacted Chapter No. 112 (HB0187/SB0413) which amended *T.C.A.9-18-102* and required local governments to establish internal controls ; and **WHEREAS,** the [Governing Body] wishes to provide reasonable assurance that assets are safeguarded against misappropriation and unauthorized use, and that obligations are met timely and all transactions are properly recorded and accounted for, and that accurate and reliable financial reports are prepared; and **WHEREAS,** the [Governing Body] has determined that it is in the best interest of the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to adopt the revised State of Tennessee Office of the Comptroller December 2015 Internal Control and Compliance Manual; and has established its own internal control manual referenced below; **NOW, THEREFORE, BE IT RESOLVED** by the [Governing Body] of the City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_that the following is hereby approved: **SECTION 1.** The City of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ adopts the revised Internal Control manual as well as its own internal control manual {attached to this resolution} dated\_\_\_\_\_\_\_\_\_\_. **SECTION 2.** This revised Internal Control policy dated \_\_\_\_\_\_\_\_repeals and replaces any and all previously adopted Internal Control policies. **SECTION 3.** This Resolution takes effect immediately upon its passage, the public welfare requiring it. Approved this \_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_\_\_, 2019 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Mayor Attest: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ City Recorder |

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