



DATE
June 20, 2016

NO.
106

TITLE

Internal Control Policy

ORG. AGENCY
Blueprint
Intergovernmental
Agency

APPROVED

106.01 STATEMENT OF POLICY

The purpose of this administrative regulation is to establish a policy and procedures to govern the establishment and maintenance of internal accounting controls within the Blueprint Intergovernmental Agency (hereinafter the “Agency”). The Director of PLACE, in consultation with the Blueprint Director, is responsible for establishing and maintaining these internal controls.

Effective internal controls provide the basic foundation upon which a structure of public accountability must be built. Effective internal controls are necessary to attain the Agency’s goals and objectives; promote operational economy, efficiency and effectiveness; comply with applicable Federal, State, and local laws, regulations, and policies; safeguard assets and funds; and protect the integrity and reliability of financial information.

Effective internal controls are necessarily dynamic and must be continuously evaluated and, where necessary, established, changed, or improved. Irregularities, noncompliance, and failure to meet goals and objectives are more likely to occur from a lack of effective internal control.

106.02 AUTHORITY

The Blueprint Intergovernmental Agency, created pursuant to Chapter 163.01(7) of the Florida Statutes, has the authority to establish regulations to govern the establishment and maintenance of internal accounting controls within the Agency.

106.03 SCOPE AND APPLICABILITY

This policy applies to the Blueprint Intergovernmental Agency and its respective departments, divisions, related activities, supervisors, and employees in carrying out those responsibilities they are charged with in administering the affairs of the Agency.

Internal Control Policy

106.04 STANDARDS AND METHODOLOGY

- A. The Agency shall have adequate internal controls which provide reasonable assurance that:
1. Goals and objectives of the Agency will be attained;
 2. Operating and program results are in accordance with management and Agency intent;
 3. Applicable laws, regulations, and policies have been complied with;
 4. Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and
 5. Revenues, expenditures, obligations, and other transactions applicable to Agency operations are properly recorded and accounted for in order to permit the preparation of reliable financial and statistical reports and analyses and to maintain accountability over assets.
- B. The Agency shall follow the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission.

106.05 ROLES AND RESPONSIBILITIES

The Director of PLACE, in consultation with the Blueprint Director, shall:

1. Establish guidelines for the establishment and maintenance of internal controls. The Agency may modify such guidelines from time to time as deemed necessary.
2. Arrange and provide for professional and technical support to the Agency, as needed, in establishing internal controls.

The Director of PLACE will delegate Agency staff to develop for the approval of the Director of PLACE approval procedures establishing the guidelines for the establishment and maintenance of internal controls.

106.06 EXCEPTIONS

There shall be no exceptions to this policy.

106.07 ADMINISTRATION

The Director of PLACE or his/her Designee is responsible for administering this policy.

106.08 SUNSET REVIEW

This policy shall be reviewed no later than five (5) years from the effective date. The Director of PLACE shall submit the policy to the Agency Board for review at least 90 days prior to the sunset review date. If no action is taken on the policy prior to the Sunset Review Date, the policy will automatically extend for another five year period or until the Agency revises or terminates the policy.

Internal Control Policy

106.09 EFFECTIVE DATE

This policy will become effective June 20, 2016, pending approval by the Blueprint Intergovernmental Agency Board of Directors. Revisions to this policy will become effective immediately upon the approval of the Agency Board.

Revised: February 21, 2017