



**TOWN OF APEX TOWN COUNCIL  
RESOLUTION ADOPTING THE INTERNAL  
CONTROL POLICY FOR THE TOWN OF APEX  
RES-2025-\_\_\_\_\_**

**WHEREAS** the Town of Apex has not previously adopted an internal control policy;  
and

**WHEREAS** internal control is a process which is designed by an entity's management to provide reasonable, but not absolute assurance regarding the achievement of organizational objectives in the categories of 1) reliability of financial reporting; 2) effectiveness and efficiency of operations; and 3) compliance with applicable laws and regulations; and

**WHEREAS** the internal control policy documents how management has fulfilled their responsibility for implementing and maintaining a sound, comprehensive framework of internal control. Internal controls are vital for identifying and addressing major performance and management challenges along with areas at greatest risk of fraud, waste, abuse, and mismanagement.

**NOW, THEREFORE BE IT RESOLVED**, by the Town Council of the Town of Apex, that the Internal Control Policy is hereby approved effective January 14, 2025.

**ADOPTED**, this the \_\_\_\_\_ day of \_\_\_\_\_ 2024.

\_\_\_\_\_  
Jacques K. Gilbert  
Mayor

Attest:

\_\_\_\_\_  
Allen Coleman, CMC, NCCCC  
Town Clerk