

Title of Resolution: Audit Avengers

SWCD Submitting Resolution: **Dearborn & Hendricks Counties**

Contact Person: **Ken Gunkel & Ethan Truax**

Explanation of Problem(s) or Need: **There are vast inconsistencies & inaccuracies in the audit process done for Soil & Water Conservation Districts performed by the State Board of Accounts as indicated in the survey done by the Indiana State Department of Agriculture.**

Proposed Solution: **Appoint representatives from Indiana Association of Soil & Water Conservation Districts and four Soil & Water Conservation Districts to oversee the audit process being done by the State Board of Accounts.**

Benefits Expected: **Uniform process with expected outcomes & accurate cost when Soil & Water Districts are audited by the State Board of Accounts.**

Action Requested (Please specify the action you would like the IASWCD to take if this resolution passes). Use this format:

“Be it resolved that the Indiana Association of Soil and Water Conservation Districts, Inc.”

“Be it resolved that the Indiana Association of Soil and Water Conservation Districts, Inc. appoint a representative, along with four representatives (staff or supervisors), to oversee any audits performed by the State Board of Accounts for Soil & Water Conservation Districts.”

Below please provide a detailed explanation of this resolution:

The Indiana State Department of Agriculture, District Support Specialists, sent out an Audit Cost Survey to all 92 SWCD's in the spring of 2026. This survey was looking to capture the cost of your most recent audit as well as gather information about the strain this may have caused districts. Our goal is to use this information to have conversations with SBOA in the hope to help both SBOA and SWCDs have smooth audits in the future. We had 33 responses collected over a 75-day period.

Audit Costs: High Cost \$7,987.95 / Low Cost \$850 / Median Cost \$3,460.71

Key Findings

- **Communication Issues**
 - **Lack of transparency in hours spent on audit.**

- Emailed wrong email address.
- Lacked clarity that the audit was going to take place.
- Gave very little notice of intention to come in person for audit.
- **Billing Issues**
 - Charged regular rate not special district rate initially.
 - Lack of itemized bill showing hours worked.
 - Cost of audit compared to size of district seems disproportionate.
- **Experience Issues**
 - Auditor was in training and SWCDs felt that may have cause more time to be spent on audits.
 - Auditor asked for information for a different county than the one being audited.
- **Challenges to SWCD Staff**
 - New staff struggled to find files and information at times.
 - Time away from normal work caused a backlog due to audit.
- **Strain to SWCD**
 - Many said the cost of the audits caused some significant strain on their districts budget.
 - Advance notice of an audit would allow SWCD to approach their county for financial support.
 - IASWCD dues and Audit bill were received around a similar time which caused strain to pay both bills.

Significant Takeaways

- Districts would like to see itemized bills.
- Districts would like advanced notice that an audit will be taking place.
- Districts would like to see a uniform process that all auditors follow for all SWCDs.

Supervisor Signatures:

Dearborn County (Ken Gunkel, Chris Powell, Dan Kemper, John Kruse & Tom Gaynor) and
Hendricks County (Ethan Truax, Sara Creech, Andy Nicholson, Eloisa Garza)

Date Signed: September 16, 2026

Title of Resolution:

Revising IC 14-32 to Codify County Responsibility for SWCD Support

SWCD Submitting Resolution: **Allen County**

Contact Person: **Julie Davis Good, Director**

Explanation of Problem(s) or Need:

Counties and municipalities are bracing for significant losses in revenue. Due to the repeal of IC 14-32-3 (in 1997), responsibility for Conservation Districts (SWCDs) in the State of Indiana is not clear. IN Code provides no responsibility for supporting the SWCD to any entity outside the Supervisors. Rather, responsibility for the delineated tasks of conservation are given to the State Soils Conservation Board with extremely limited funds to accomplish these mandates through Clean Water Indiana (IC 14-32-).

MORE DETAIL: IC 14-8-2-72, Sec. 72. states, "'District' has the following meaning: (1) For purposes of IC 14-27-8, the meaning set forth in IC 14-27-8-2. (2) For purposes of IC 14-32, the term refers to a soil and water conservation district that was: (A) organized under IC 13-3-1 (before its repeal) or IC 14-32-3 (before its repeal); or (B) reestablished under IC 14-32-6.5 to incorporate additional territory." Consequently, only "reestablishment" has descriptions under current IC 14-32-6.5, stating only the following:

IC 14-32-6.5 Chapter 6.5. Changing the Boundaries of a District or Dissolving a District

14-32-6.5-1 Petitions to change boundaries or dissolve districts

14-32-6.5-2 Petition to change boundaries; conditions

14-32-6.5-3 Petition to change boundaries; requirements of territory proposed for inclusion

14-32-6.5-4 Petition to change boundaries; joint resolution of districts required

14-32-6.5-5 Petitions to change boundaries or dissolve districts; invalidity

14-32-6.5-6 Petitions to change boundaries or dissolve districts; hearing

14-32-6.5-7 Petitions to change boundaries or dissolve districts; considerations

14-32-6.5-8 Denial of petition

14-32-6.5-9 Denial of petition; record of determination; notice

14-32-6.5-10 Petitions to change boundaries or dissolve districts; procedures if not denied

14-32-6.5-11 Elections to change boundaries or dissolve districts; contents of ballots

14-32-6.5-12 Elections to change boundaries or dissolve districts; voting

14-32-6.5-13 Elections to change boundaries or dissolve districts; simple majority required to deny

14-32-6.5-14 Elections to change boundaries or dissolve districts; simple majority required to implement request

14-32-6.5-15 Appointed supervisors; terms

14-32-6.5-16 Letter of application; presentation to secretary of state; contents

14-32-6.5-17 Certificate of organization

14-32-6.5-18 Elected supervisors; petitions for nomination

14-32-6.5-19 Election of supervisors; contents of ballots

14-32-6.5-20 Elected supervisors; terms

14-32-6.5-21 Elected supervisors; oath of office; commencement of term

14-32-6.5-22 Dissolution; procedures; certificate

14-32-6.5-23 Dissolution; contracts remain in force

14-32-6.5-24 Denial of petition for change in boundaries; delay before similar request considered

14-32-6.5-25 Procedures for organization of new district in same territory as dissolved district

Either the reference from section IC 14-8-2-72 is an error, or the definition of responsibility was removed at the 1997 repeal. The only mention of County responsibility of the District – despite the requirement for work to be conducted in the County – is here: IC 14-32-5-8 Appropriations

Sec. 8. The fiscal body of each county that contains a district in whole or in part may appropriate money for the use of the district serving the county from which the appropriation is to be made. [Pre-1995 Recodification Citation: 13-3-1-11.] As added by P.L.1-1995, SEC.25.

The problem is that fiscal responsibility for completing the work of conservation is not assigned. Governance of the District is clearly in the hands of the elected Supervisors, however financial responsibility and assignment to local government is missing.

Proposed Solution: **Amend IC 14-32 to clarify the assignment of SWCDs to the County except where excluded explicitly. Specifically, we believe that a review of 14-32-3 (repealed) may show the descriptors that are needed and missing. Additionally, we respectfully request that the appropriations reference of “may appropriate money” be changed to “shall appropriate money”.**

Benefits Expected: **SWCDs will have clear lines of support from the County, and the County would have a bright line to set expectations for maintaining conservation management of their land. “Support” from the County might include communications to the public, asset management and/or maintenance, emergency office contingencies, budgetary considerations, and staff support. Strategic expectations would be set by each County and collaboration among County Departments can be coordinated by a collaboration of Commissioners and Supervisors.**

Action Requested (Please specify the action you would like the IASWCD to take if this resolution passes). Use this format:

"Be it resolved that the Indiana Association of Soil and Water Conservation Districts, Inc.* **lobby the General Assembly to amend IC 14-32 to make explicit the assignment of each SWCD to the County in which each resides, except where excluded by permission of the State Soils Conservation Board, thereby laying financial responsibility for the work of conservation in that County.**"

Below please provide a detailed explanation of this resolution: **This resolution assigns responsibility for the umbrella under which the District is housed. The expected outcome is that new portions of IC 14-32 will clearly state the residence of the Conservation Districts within the County, and that clarification of funding streams will set a pathway for conservation into the future. Furthermore, the governance of the District will abide by the organizational structure where elected Supervisors oversee the District (IC 14-32-4), similar to an elected Sheriff guiding that department or an elected Judge governing the operational aspects of the Courts. This proposed resolution is the first step to prevent what will likely become a cascading impact adverse to conservation at the local level due to eroded responsibility to fund the work of conservation.**

Supervisor Signatures (Typing names signifies the Supervisors' approval of submission)*

5-0 VOTED IN FAVOR OF THIS RESOLUTION (with edits completed by email the following day)

Chad Shaw, Chair

Tom Miller, Vice

Chair Jain Young,

Treasurer Tom

Crowe

Mark Muntzinger

Date signed* *Board of Supervisors Meeting, September 24, 2026*