



RESOLUTION 24-07

WHEREAS, the Northwestern Indiana Regional Planning Commission (NIRPC), per IC 36-7-7.6, is the officially constituted Council of Governments for Lake, Porter, and La Porte Counties and is composed of elected representatives from all forty-one (41) municipalities and these three (3) counties; and

WHEREAS, the Indiana State Board of Accounts (SBOA) requires NIRPC's local units of governments, and all local units of government throughout the State of Indiana, to submit to regular financial audits supervised by the SBOA; and

WHEREAS, the SBOA requires these local units of government to pay for these audits themselves through their own local revenues though the SBOA mandates to these units of government that they be undertaken; and

WHEREAS, these units of government have little agency over how the SBOA conducts these audits and must accept hired consulting auditors chosen by the SBOA, and has no foreknowledge of the estimated costs of these audits until confronted with an invoice from the SBOA for the cost of the audit that these units of government are then required to pay; and

WHEREAS, these costs have been increasing, causing often unexpected burdens on the budgets of the local units of government; and

WHEREAS, the invoices from the SBOA for these audits typically provide very little justification for the expense of the invoice and do not themselves account for the hours and tasks that were completed leading to the costs of the audit; and


WHEREAS, the paucity of information in these invoices would not, ironically, be accepted by the SBOA for payment if received from any other vendor analyzed by an audit conducted by the SBOA; and

WHEREAS, the State of Indiana has a surplus of revenue that could provide relief to the burden placed on these units of government by the State of Indiana through the SBOA;

THEREFORE, be it resolved, that the Council of Governments of the Northwestern Indiana Regional Planning Commission requests that the SBOA provide detailed accounting to units of government in Indiana for the audits it conducts through its own agency or the firms hired by the SBOA to conduct these audits, accounting for actual hours spent and precise activities conducted; and

BE IT FURTHER RESOLVED, that the State of Indiana be required to cover, using its own funds, the costs for those audits that the State of Indiana requires be conducted for local units of government.

Duly adopted by the Northwestern Indiana Regional Planning Commission this twentieth day of June, 2024.



Tom Dermody
Chairperson

ATTEST:



Justin Kiel
Secretary