

## IPA Correspondence

**To:** All IPA Firms

**From:** Auditor of State's Center for Audit Excellence

**Subject:** Soil and Water Conservation Districts (SWCD) Drought Relief Funding Program

**Date:** February 4, 2026

Twenty-seven (27) Soil and Water Conservation Districts (SWCD) located in the southeastern part of the state received state funding during 2025 through the Ohio Department of Agriculture (ODA) from a \$10 million Drought Relief Funding Program. This program was to provide funding to livestock producers for relief from the drought of 2024. Individual livestock producers in each county applied for funding through this program. The funds were then distributed by the SWCDs to the livestock producers.

SWCDs were instructed to track this money through a separate "Other Fund". ODA provided confirmations for payments made in 2025.

The attached "SWCD Drought Relief Receipts" confirmation can be used to confirm revenue sent to each SWCD.

- The "Oaks payments" tab shows revenue sent to each SWCD. These amounts will also agree with column G of the "SWCD Breakdown" tab prepared by ODA, with the exception of Tuscarawas County, the Oaks payments tab is the correct amount.
- The "Help Guide" tab provides additional information to support the SWCD Breakdown tab.
- The SWCD Breakdown tab reflects original amounts received from ODA, total payments to livestock producers, money transferred to/from other SWCD's, and funds kept by the SWCD in column T at the conclusion of the program. ODA allows SWCD's to use these remaining funds for administrative assistance expenses. There is no requirement to refund excess money at the conclusion of the program.

The attached "SWCD Drought Relief Producer Disbursements" confirmation provided by ODA shows disbursements from a SWCD to each livestock producer who applied and was approved for funding.

Additional confirmation requests can be made to the respective Auditor of State (AOS) Regional Office.

Questions can be directed to Richard Cunningham with the Center for Audit Excellence at [RLCunningham@ohioauditor.gov](mailto:RLCunningham@ohioauditor.gov) or Chad Amos with the Ohio Department of Agriculture at [chad.amos@agri.ohio.gov](mailto:chad.amos@agri.ohio.gov).