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LEGAL HIERARCHY CHART

Missouri Constitution

Article IV – EXECUTIVE DEPARTMENT, Section 47(a) Sales and Use Tax levied for Soil and Water Conservation: all laws, rules and policies must adhere to the Missouri Constitution (Article IV)



Missouri Revised Statutes (Laws)

Missouri Revised Statutes, Chapter 278 – Soil Conservation: all of these laws must adhere to the Missouri Constitution (Article IV)



Code of State Regulations (Rules)

Missouri Code of State Regulations, Title 10, Division 70 – Soil and Water Districts Commission: all of these rules must adhere to the Missouri Revised Statutes (Chapter 278), and the Missouri Constitution (Article IV)



Commission Policy

The Soil and Water Districts Commission formulates policies and general programs for the saving of Missouri soil and water and allocates funds to districts: all commission policies must adhere to the Missouri State Code of Regulations (Title 10, Chapter 70), the Missouri Revised Statutes (Chapter 278), and the Missouri Constitution (Article IV)



District Policy

Soil and Water Conservation District boards establish district policies and procedures: all district policies must adhere to the Soil and Water Districts Commission policies, the Missouri Code of State Regulations (Title 10, Chapter 70), the Missouri Revised Statutes (Chapter 278), and the Missouri Constitution (Article IV)

COOPERATIVE WORKING AGREEMENT
Between the
NATURAL RESOURCES CONSERVATION SERVICE
UNITED STATES DEPARTMENT OF AGRICULTURE
And

THE _____ COUNTY
SOIL AND WATER CONSERVATION DISTRICT
and
THE MISSOURI SOIL AND WATER DISTRICTS COMMISSION
and
THE MISSOURI DEPARTMENT OF NATURAL RESOURCES

For their Cooperation in the
Conservation of Natural Resources

THIS AGREEMENT is between the Natural Resources Conservation Service (NRCS), an agency of the United States Department of Agriculture (USDA), referred to as the “Service” and the local County Soil and Water Conservation District referred to as the “District,” and the Missouri Soil and Water Districts Commission referred to as the “Commission,” and the Missouri Department of Natural Resource’s Soil and Water Conservation Program referred to as the “Department,” herein jointly referred to as the “Partnership” or “Partner/s.”

PURPOSE AND SCOPE

The purpose of this agreement is to replace any previous Memorandum of Understanding or Cooperative Working Agreements between the USDA’s NRCS, the Soil and Water Conservation District, and the Soil and Water Districts Commission of Missouri. This cooperative working agreement documents those areas of common interest to the state, Federal, and local partnership in natural resource conservation. The purpose of this Cooperative Working Agreement is to define the roles and responsibilities of the **Partnership** in addressing the specific natural resource conservation needs of our customers.

The customers of the **Partnership** are individual landowners, other land users, Federal and state land management agencies, local units of government, and the general public.

This agreement is not a legally binding document, but a mutual pledge of cooperation in providing leadership and assistance in natural resource conservation.

Each **Partner** may have specific responsibilities and function differently, yet will rely on each other for the successful delivery system of conservation programs related to improving and protecting Missouri’s natural resources.

An Operational Agreement may be developed by the **Partners** at the local level that outlines specific policy and procedures as agreed upon by all partners involved.

MISSION

The mission of the conservation **Partnership** is to provide leadership and administer programs to help people conserve, improve, and sustain our natural resources and environment.

VISION

It is our intent to be leaders in providing quality, innovative service for the conservation and enhancement of Missouri's natural resources.

COMMUNICATION

Good communication is the basis of success in carrying out the goals and objectives of this Cooperative Working Agreement among the conservation **Partners**. Since it is a partnership, communication is a vital part of the cooperation that is necessary for the **Partners'** programs to be implemented and administered successfully. All aspects of the conservation **Partners'** programs are dependent upon using communication in an effective and positive way, whether it is between the **Partners** themselves or at the level of the customer. The conservation **Partners** will examine their communication needs and find the most effective ways to establish and maintain good communication practices in order to deliver the best programs and services possible.

AUTHORITIES, STATUTES, LAWS

The **Service** is authorized to cooperate and furnish assistance to the parties in the conservation of natural resources as provided in the Soil Conservation and Domestic Allotment Act, 16 United States Code (USC), Section 590; The Department of Agriculture Reorganization Act of 1994, Public Law 103-354; and Secretary's Memorandum No. 1010-1, Reorganization of the Department of Agriculture, dated October 20, 1994.

The **District** has been organized pursuant to the "Missouri Soil and Water Conservation Districts Law" [278.060 – 278.155, Missouri Revised Statute (RSMo)] to promote all reasonable measures for the saving of soil and protecting the water resources within that soil and water conservation district and to exercise all public powers in connection with soil and water conservation objectives. The **District** is also responsible for the administration and accountability of local or other funds secured by the district.

The **Commission** is authorized by "The Soil and Water Conservation Districts Law" (278.060 – 278.155, RSMo) to formulate policies and general programs for the saving of Missouri's soil and protecting the water resources by the soil and water conservation districts and to exercise all public powers in connection with soil and water conservation.

The **Department** is charged with developing a budget for the Soil and Water Conservation Program under the authority granted under the "Omnibus State Reorganization Act of 1974." The **Department** is also responsible for the administration and accountability of the funds collected and/or provided through the department.

ROLES AND RESPONSIBILITIES

The **Service** provides technical assistance through local soil and water conservation districts to assist land users in the conservation and management of natural resources utilizing the Service Standards

and Specifications in conjunction with the guidance provided within the state and Federal program regulations and policies. The **Service** agrees to provide resource data, analysis, technical information, assistance, and available USDA programs to support the **District**. It will also utilize the **District's** direction in developing the means for the effective delivery of programs and services.

The **District** agrees to assist with the delivery of state and Federal program implementation at the local level based on natural resource and customer needs. The **District** will provide input to the **Commission** and the Federal partners for program administration and long-range planning. **District** programs will be administered by the **District** board with the input of the conservation **Partners**. The **District** has the responsibility to provide local leadership in identifying the resource needs of their district. These resource needs should be communicated to the **Commission** through an annual needs assessment.

The **Commission** agrees to formulate policy and general programs and allocate appropriated funds to assist the **District** in addressing its resource needs. This includes effectively administering a state-funded soil and water conservation cost-share program. It will also convey to the **District** any other available aid. The **Commission** will provide support for its programs through **Department** staff.

The **Department** will provide support for the Commission-authorized programs.

The **Partners** may utilize the services of other agencies or organizations to carry out the programs.

GUIDING PRINCIPLES

The **Partnership** will provide state and local leadership in resource conservation and mutually agree to:

- Develop and maintain a comprehensive long-range plan to conserve the soil and protect the water resources on Missouri's agricultural land. This will guide the **Partnership** in addressing priority local natural resource issues with effective strategies which are acceptable to the customers.
- Develop a district annual needs assessment, which may include priorities that are compatible with the long-range plan.
- Maintain and improve a grassroots delivery system that supports state and Federal programs.
- Build new alliances to strengthen the **Partnership**.
- Involve each **Partner** in the decision-making process. Maintain decision making at the local level whenever possible and empower people to make decisions at the appropriate level.
- Ensure the stewardship of the taxpayers' funds through reviewing practice options with optimal long-term effects of protecting our natural resources.
- Promote economically and technically sound science based conservation measures.

- Foster a spirit of cooperation and maintain a professional work environment by advancing team building and practicing teamwork through a mutually respectful manner.
- The **Partnership** will coordinate the implementation of Federal and state program funds.
- Advocate comprehensive resource management planning which meets customer needs and addresses natural resource concerns through the needs assessment process.
- Work toward effective customer service by listening, anticipating, and responding to our customers' natural resource needs. This commitment will be a basis for decision making at each level of organization.
- Develop and maintain an effective communication system throughout the **Partnership**.

SERVICE (PROGRAM) DELIVERY

Natural Resource Data and Planning

The **Partners** will coordinate with public and private groups, other resource agencies, and interested parties to share information and resources in developing natural resource plans.

Pertinent natural resource, economic, and social data from credible sources will be collected and used in natural resource planning. The **Partnership** will review data to ensure reliability.

The **Partners** agree to identify, define, and coordinate the collection and use of resource inventory data. They will cooperate in monitoring and validating the resource inventory to ensure the data meets the needs of resource planning and evaluation processes.

The **Service** will have leadership responsibility for the maintenance of natural resource information. The **Partners** agree to work toward establishing and maintaining accessible databases.

The **Partners** will coordinate their efforts in the communication of program information to their customers.

Technical Standards

The **Partners** agree to adopt the **Service's** Field Office Technical Guide as the standard for planning and implementing resource management systems and practices. The **Service** will have primary responsibility for developing and maintaining the Technical Guide. The **Service** will consult with the **Partners** and the scientific community in making revisions or additions.

The **Partners** will work collectively in the assignment of conservation planning and application responsibilities. The **Service** can grant any technician NRCS job approval authority based on the employee's knowledge, skill, and ability level for the applicable conservation practice.

The **Department** will work with the **Service** in development of standardized testing aptitudes for non-engineering practices for technician certification.

The **Partners** will follow the technical standards and specifications within the guidance of state and Federal program rules and policies.

Technical Assistance

The **Partners** will work together to determine the amount of technical and administrative assistance needed and available for program delivery at each level. Work organization and staff assignments and responsibilities for technical assistance will be coordinated by the **Partners** at the appropriate level.

The **Service** will provide technical assistance to conservation and tribal districts in accordance with NRCS General Manual 180 Part 401.36 entitled, "Assistance to Conservation and Tribal Districts." This assistance will be based on funds availability and mandated workload priorities. The **District** will assist with the administrative planning support of related Farm Bill activities through case file management, development of conservation plans and supporting documents as well as reporting technical assistance in **Service** databases. Assistance may also include scheduling appointments with customers and tracking workload requests.

The **Partnership** will not recommend vendors/contractors to landowners who are implementing soil and water conservation practices. The Federal law referred to as the Anti-Kickback Act of 1986 prohibits this type of action.

The **Partnership** will not charge an application fee or deposit to landowners for clerical and technical assistance in processing cost-share program payments.

Geographical Boundaries

The district will be the basic service boundary for district personnel. If the **District** would like to share staff expertise with other districts, they may develop a stand-alone Memorandum of Understanding. **Districts** may elect to develop multi-district/NRCS program plans for a common resource area or Field Office Service Area. The **Service** will provide assistance with an interdisciplinary team working across district boundaries.

OPERATING PROCEDURES

Equipment and Supplies Necessary for Administration of the State and Federal Programs

The **Partners** agree to provide equipment and supplies within limitations of funds necessary to carry out their programs.

The **Partners** will authorize employees to use each other's office and technical equipment, software, or supplies available when such use will increase program effectiveness, is in accordance with policy, and consistent with the mission.

The **Partners** will require their employees to follow each other's management regulations and procedures as required in the management of office and technical equipment, software, supplies, and office space.

The **Department** will provide the **District** with the necessary computer software and hardware needed to deliver state program.

Transportation

The **District** and **Service** will follow the **District's Agreement for Intermittent Use of Transportation Equipment**. Other non-Federal employees, including **Department** staff, working in cooperation with the NRCS under this agreement may operate or be passengers in NRCS-owned or leased vehicles and transport the necessary equipment for the design and certification of conservation practices. The restrictions, regulations, and guidelines that pertain to NRCS employees' official use also apply to non-Federal employees working under the authority of this agreement. Under no circumstance shall NRCS-owned or leased vehicles or any equipment transported using those vehicles, be used for personal use or revenue-making activities of the non-Federal partner.

The **Service** agrees to provide transportation within fund limitations and service guidelines.

The **District** agrees to provide transportation as needed and available beyond that which is provided by the **Service** as funding allows.

Non-state employees working in cooperation with the **Department** in conducting state business are authorized passengers in a state owned or leased vehicle according to Missouri Department of Natural Resources' *Administrative Policies and Procedures* 6.01.

Facilities and Records

The **Service** will direct its primary resources toward technical staff, office space, and transportation for both **Service** and **District** needs within fund limitations and authorities.

The **District** will provide clerical and technical assistance for both **Service** and **District** needs within fund limitations and authorities.

The **Service** agrees to provide office space and related services when such space and/or service can be provided within funds limitations and authorities. The **Service** will permit conservation **Partners** to use **Service** communications for official business.

The **Partners** agree to consult with each other on office space needs.

If the **District** is a stand-alone office, they agree to provide workspace for the **Service**.

Each **Partner** will provide guidance and technology necessary for reports, records management, and other administrative needs of the programs.

The **Service** shall grant the **Department** access to pertinent files related to state cost-share practices for reviewing and auditing purposes. The **Department** agrees to comply with the Privacy Act and Freedom of Information Act (FOIA) as discussed later in this document.

The **Partnership** agrees to comply with RSMo 278.135, related to the marketing or buying and selling of farm products.

FINANCIAL RESPONSIBILITY

The **Partners** will work together to maximize available resources to accomplish natural resource priorities.

Neither the: **Service**, the **District**, the **Commission**, nor the **Department** is bound by any obligation in this agreement which will involve the expenditure of funds in excess of the amounts made available to any **Partner**.

The **Partners** agree to be accountable for funding and/or resources available to them.

The **Department** will provide for surety bonds for all **District** board members and employees entrusted with funds or property.

PERSONNEL

The responsibility of employment of personnel will be determined by each **Partner** for its employees. The **Partners** will work together to coordinate staffing that supports identified resource needs.

All employees will receive an orientation and be provided with a detailed job description.

Each **Partner** will develop a personnel policy to serve their respective employees with issues such as benefits, salaries, leave policies, work scheduling, hiring, termination, and any other issue they deem to be pertinent.

Employees will receive a scheduled job performance evaluation, which may include participation of **Partnership** agencies. Overall supervision of employees will be the responsibility of each **Partner** for its own employees. Daily work coordination may be established upon the agreement of all involved.

Training will be made available to employees to meet the duty requirements of each job and to improve efficiency and effectiveness of conservation programs and services. All **Partners** should make training opportunities available, within funding limitations; that will result in improved quality and quantity of service to the customer.

COMPLIANCE WITH FEDERAL, STATE, AND LOCAL LAWS AND REGULATIONS

Each **Partner** will comply with all Federal, State, and Local Laws and Regulations.

The **Service** is authorized to cooperate and furnish assistance to the parties in the conservation of natural resources as provided in the Soil Conservation and Domestic Allotment Act, 16.590; The Department of Agriculture Reorganization Act of 1994, Public Law 103-354; and Secretary's Memorandum No. 1010-1, Reorganization of the Department of Agriculture, dated October 20, 1994.

The Missouri Soil and Water Conservation Districts Law (Section 278.060-278.300, RSMo) authorize the **Districts** to enter into agreements with the United States and its agencies.

The **Partners** will each assume liability for the actions of their respective officials and employees acting within the scope of their duties to the extent provided by law.

PRIVACY ACT & FOIA

It is the intent of the **Service** to safeguard data collected and maintained in a system of records in accordance with the provisions and clauses of the Privacy Act and the FOIA. Therefore, information maintained in the **Service** records shall be controlled by the **Service** in such a way that ensures public trust and confidence. Attached "Acknowledgement of Section 1619 Compliance" incorporated in full text.

The **District** agrees to comply with NRCS General Manual guidelines (GM 120-408) regarding the disclosure of information protected by the FOIA [5 USC 552(a)] and Privacy Act provisions. Information protected in participant case files shall not be disclosed to the general public except in cases approved by the FOIA Officer. The FOIA Officer should be contacted if questions arise whether to release information covered by the FOIA and Privacy Act pursuant to one of the exemptions under the Acts.

CIVIL RIGHTS

The programs conducted will be in compliance with the provisions of Title VI of the Civil Rights Act of 1964 and other nondiscrimination statutes, namely Section 504, Title IX, and the Age Discrimination Act of 1975, and in accordance with the regulations of the Secretary of Agriculture (Title 7 of the Code of Federal Regulations, Section 15, Subparts A and B) which provide that no person in the United States shall, on the grounds of race, color, national origin, age, sex, religion, marital status, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity receiving Federal financial assistance from the Department of Agriculture or any agency thereof.

NATURAL RESOURCES CONSERVATION SERVICE

By: _____ Date: _____
(Acting State Conservationist)

_____ **COUNTY SOIL AND WATER CONSERVATION DISTRICT**

By: _____ Date: _____
(Chairperson, Soil and Water Conservation District)

MISSOURI SOIL AND WATER DISTRICTS COMMISSION

By: _____ Date: _____
(Chairperson, Missouri Soil and Water Districts Commission)

MISSOURI DEPARTMENT OF NATURAL RESOURCES

By: _____ Date: _____
(Director, Missouri Department of Natural Resources)

NOTICE OF OPEN MEETING

This suggested form is intended for use when a public governmental body plans to conduct an open meeting.

(insert date and time notice was posted)

Notice is hereby given that the *(insert name of SWCD)* SWCD will conduct a meeting at *(insert time)* on *(insert day, month and year)* at *(insert place where meeting is to be held, or, if the meeting will be conducted by telephone or other electronic means, the location where the public may observe and attend the meeting or directions to access the meeting electronically).*

The tentative agenda of this meeting includes (list topics):

The news media may obtain copies of this notice by contacting:

Name: _____

Address: _____

Phone #: _____

NOTICE OF CLOSED MEETING

This suggested form is intended for use when a public governmental body has voted to close a future meeting and otherwise conformed with state law.

(insert date and time notice was posted)

Notice is hereby given that the *(insert name of SWCD)* SWCD, having duly voted to close it's upcoming meeting, as authorized by *(insert statutory authority, including specific subsection of Section 610.021, to close a meeting)* will conduct a closed meeting at *(insert time)* on *(insert day, month and year)* at *(insert place where meeting is to be held)*.

The tentative agenda of this meeting includes (list topics):

The news media may obtain copies of this notice by contacting:

Name: _____

Address: _____

Phone #: _____

**NOTICE OF OPEN MEETING &
VOTE TO CLOSE PORTION OF MEETING**

This suggested form is intended for use when a public governmental body plans to conduct a meeting that is partially open and partially closed but has not yet publicly voted to close the meeting and has otherwise conformed to state law.

(insert date and time notice was posted)

Notice is hereby given that the *(insert name of SWCD)* SWCD will conduct a meeting at *(insert time)* on *(insert day, month and year)* at *(insert place where meeting is to be held, or, if the meeting will be conducted by telephone or other electronic means, the location where the public may observe and attend the meeting or directions to access the meeting electronically).*

The tentative agenda of this meeting includes (list topics):

The tentative agenda of this meeting also includes a vote to close part of this meeting pursuant to *(insert statutory authority, including specific subsection of Section 610.021, to close a meeting)*

The news media may obtain copies of this notice by contacting:

Name: _____

Address: _____

Phone #: _____

TENTATIVE AGENDA

County Soil and Water Conservation District Regular Monthly Board Meeting

To be held on *(date & time)* at *(location)*

- I. Call meeting to order *(chairman responsibility)*
- II. Introduction of visitors or new staff *(if any)*
- III. Approval of minutes from the previous board meeting(s)
- IV. Approval of Treasurer's Report from the previous month(s)
- V. Appointment to committees *(if any)*
- VI. Old Business Items for discussion
- VII. New Business Items for discussion
- VIII. Approval of uncommon expenditures
- IX. Review and Approval/Denial of cost-share contracts, change orders, and contract payments
- X. Approval of new cooperators
- XI. Approval of Conservation Plans *(if any since last board meeting)*
- XII. Acceptance of new cooperators *(if any)*
- XIII. Correspondence/Memos
- XIV. Committee, NRCS, MU Extension and staff reports
- XV. Closed session *(only if intent to go into closed session was cited on publicly posted meeting notice, including specific subsection from Missouri Revised statutes, RSMo 610.021).*
- XVI. Plans for next meeting
- XVII. Adjournment *(state time of adjournment)*

SEEKING NOMINEES

_____ SWCD Board of Supervisors

Let it be known that the *(insert county)* County Soil and Water Conservation District will hold an election for one supervisor in each of two different territories in the county on *(insert date)*. Anyone that owns a farm in Territory [] *(define area)* or Territory [] *(define area)*, and meets the qualifications listed below, may be considered as a candidate in the election. You may submit your name for participation in the election by completing the self-nomination form and delivering it to the district by 5:00 P.M. on _____. The self-nomination form is available online at *(insert district web address)* or in person at the district office (see contact info below).

Supervisors of the district administer district policies and programs, district personnel, and cost-share funding made available by the one-tenth-of-one-percent parks, soils and water sales tax. During fiscal year 20__, the district provided *(insert dollar amount)* of cost-share funds to *(insert number)* landowners to assist the landowners with installing agricultural erosion control and water quality practices.

The qualifications required to be a supervisor are:

1. Being a land representative from the district (10 CSR 70-4.010 (1) (I)). A land representative is defined as the owner or representative authorized by power of attorney of any farm lying within an area proposed to be established, and subsequently established, as a soil and water conservation district under Chapter 278, RSMo. Each farm is entitled to representation by a land representative: provided, however that the land representative is a taxpayer of the county within which the soil and water district is located.
2. Residing in, or owning a farm in, the area from which he/she is nominated where there is an expiring term.
3. Being a cooperator of the district, defined as, "a person who is actively engaged in farming and practices conservation activities related to agriculture".
4. Being a current resident and tax-paying citizen of the county for at least two years preceding the election date.
5. Be eighteen (18) years of age or older by the election date.

_____ **County Soil and Water Conservation District**

Insert district office phone number, an email address, and the district's mailing address

SWCD Board Member Job Description

What is a Soil and Water Conservation District?

A District is comprised of a county wherein a project for saving the soil and water has been established to encourage the wise and productive use of natural resources.

What is a Soil and Water District board member?

A board member is an individual who has been elected or appointed to the local governing body of a soil and water district. There are 4 elected board members and 1 appointed board member. The elected members comprise the roles of Chair, Vice-chair, Treasurer and Member. The appointed member is an employee of the University of Missouri Extension who holds the Secretary position.

Being on the board is great way to leverage the district into meeting goals, improving cost-share spending, driving diversity, and helping resolve county complaints. Being a supervisor ensures your chance to vote on behalf of your constituents.

The supervisors of the Soil and Water Conservation District board provide oversight, direction, transparency and act as an auditing authority as the governing body of the district.

The board of Soil and Water supervisors assist the Soil and Water Districts Commission in the administration of a state soil and water conservation cost-share program. This entails management of funds provided by the Commission or other federal funding for the purpose of saving the soil and water within the district. The cost-share program involves contracts between landowners and the district for the installation of Commission approved cost-share practices. Contracts must be executed within a certain timeframe following Commission approved rules.

The board is the employer of the SWCD employees and is responsible for providing direction and guidance to the SWCD staff. They are responsible for hiring, and if necessary firing, the SWCD employees. While the board does not generally provide day to day work load oversight, they ask for progress reports and provide yearly employee evaluations. The board acts as an auditor of employee hours by reviewing timesheets, approving leave and requesting office coverage.

The board holds regular meetings to review the district business, and are beholden to the Sunshine Law. These meetings are typically held monthly. The board reviews the following in a typical board meeting: minutes, treasurer's reports, bank statements, cost-share contracts, change orders, contract payments, new cooperators, and conservation plans. The board is also responsible for reviewing and approving all purchases and making sure that they meet state and local policies.

Soil and Water Conservation District Board Member Self-Nomination Form

Do you meet the qualification for being a Soil and Water Conservation District (SWCD) Board Member? Y _____ N _____

Are you a resident taxpaying citizen for 2 years in the _____ SWCD?
Y _____ N _____

Have you reviewed the SWCD Board Member Job Description?

Do you understand the roles and responsibilities of a SWCD Board Member?

Can you devote the time, resources, and energy required for a SWCD Board Member?

Are you willing to attend meetings regularly for the duration of your term?

Are you willing to participate in necessary training for SWCD Board Members?

Signature and Date

CANDIDATE NOMINEES FORM

_____ **SOIL AND WATER CONSERVATION DISTRICT**

List of Nominees for Territory [] (not less than 2 qualified candidates)

1. _____

2. _____

3. _____

4. _____

*Board member's signatures verify candidates meet supervisor eligibility requirements.

Board member signature: _____ Date: _____

Board member signature: _____ Date: _____

Board member signature: _____ Date: _____

List of Nominees for Territory [] (not less than 2 qualified candidates)

1. _____

2. _____

3. _____

4. _____

*Board member's signatures verify candidates meet supervisor eligibility requirements.

Board member signature: _____ Date: _____

Board member signature: _____ Date: _____

Board member signature: _____ Date: _____

VERIFICATION OF SUPERVISOR ELIGIBILITY

**To qualify for office, according to Missouri's Code of State Regulations,
10 CSR 70-2.020, Conduct of Supervisor Elections, a candidate shall:**

- 1) Be a land representative as defined by "The owner, or representative authorized by power of attorney, of any farm lying within the soil and water conservation district (SWCD); provided, however, that any land representative must be a taxpayer of the county within which the SWCD is located," and
- 2) Be a resident taxpaying citizen within that SWCD for two (2) years preceding the appointment to the District Board of Supervisors by the Commission, and
- 3) Be a cooperator of the SWCD defined as "A person who is actively involved in farming and practices conservation activities related to agriculture," and
- 4) Reside in or own a farm lying in the same territory where the board position is vacant.

The undersigned certify that the candidate meets all of the above stated eligibility requirements to serve as a supervisor for the _____ Soil and Water Conservation District.

Chairperson (or acting) signature: _____ Date: _____

Candidate signature: _____ Date: _____

NOTICE OF ELECTION OF SUPERVISORS

SWCD BOARD ELECTIONS

Let it be known that the *(insert county)* County Soil and Water Conservation District will hold an election for one supervisor in each of two different territories in the county. Territory [] includes *(define area)* and Territory [] includes *(define area)*. The election will take place from February *(insert date)* to February *(insert date)*. Ballots are available to print online at *(insert district web address)*. Printed ballots may be returned to the district by mail and must be postmarked no later than February 20th. You may also vote in person from *(insert polling hours)* at *(insert polling location)*. Each eligible land representative in the district is allowed one vote. A land representative is defined as the owner or representative authorized by power of attorney of any farm lying within an area proposed to be established, and subsequently established, as a soil and water conservation district under Chapter 278, RSMo. Each farm is entitled to representation by a land representative: provided, however that the land representative is a taxpayer of the county within which the soil and water district is located.

The following qualified candidates will be considered for election:

Territory [] - *List candidate names, indicating the township they are from*

Territory [] - *List candidate names, indicating the township they are from*

Supervisors manage the administration of district policies and programs, as well as district personnel and funds. The district is supported by the one-tenth-of-one-percent parks, soils and water sales tax. For additional information on the district election, contact the district office *(insert district phone number, email address and mailing address)*

LIST OF VOTERS

_____ SOIL AND WATER

CONSERVATION DISTRICT

POLLING LOCATION _____

DATE _____

Name

Address

POA

| Name | Address | POA |
|------|---------|-----|
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Election Judge Signature: _____ Date: _____

Election Judge Signature: _____ Date: _____

Election Judge Signature: _____ Date: _____

TALLY SHEET AND ELECTION CERTIFICATION

SOIL AND WATER CONSERVATION DISTRICT

taking place today, _____, 20____.

TERRITORY [] - Four Year Term

Name of Candidate: _____ Address _____

Number of Votes for: _____ Total Votes in Election: _____

Name of Candidate: _____ Address _____

Number of Votes for: _____ Total Votes in Election: _____

Name of Candidate: _____ Address _____

Number of Votes for: _____ Total Votes in Election: _____

TERRITORY [] - Four Year Term

Name of Candidate: _____ Address _____

Number of Votes for: _____ Total Election Votes: _____

Name of Candidate: _____ Address _____

Number of Votes for: _____ Total Election Votes: _____

Name of Candidate: _____ Address _____

Number of Votes for: _____ Total Election Votes: _____

CERTIFICATION: The foregoing is a full, correct and true account of the ballots received in the Election of Supervisors for the _____ Soil and Water Conservation District, held _____ 20____. We the undersigned judges, certify that we witnessed the opening of the ballot box and the counting of the ballots therein.

Election Judge Signature: _____ Date: _____

Election Judge Signature: _____ Date: _____

Election Judge Signature: _____ Date: _____

*** The completed form, with the sealed envelope containing all ballots, must be handed over to the Board of Supervisors, immediately following the tallying of votes.**

REPORT AND CERTIFICATION OF ELECTION FORM

_____ **SOIL AND WATER CONSERVATION DISTRICT**

which took place on _____ **20** _____.

| <u>Name of Candidate</u> | <u>Complete Address</u> | <u>Votes Received</u> |
|--------------------------|-------------------------|-----------------------|
| Territory [] | | |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Territory [] | | |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

Total Votes Cast in Election: _____

CERTIFICATION: According to the Tally Sheet, certified by _____,
_____, and _____, who served as judges
of the above election, the foregoing is a full, correct and true account of the votes received in the
Election of Supervisors for the _____ Soil and Water Conservation District
Missouri, held on _____, 20 _____.

Board Member Signature: _____ Date: _____

Board Member Signature: _____ Date: _____

Board Secretary Signature: _____ Date: _____

* Please note that the board members certifying this election shall be from the areas NOT
represented in this Election process.

NOTE TO DISTRICT: Two copies of this report and Certification should be made with the names and correct
addresses of all the nominees typed in the proper places, by areas, before tallying the election votes. Be sure the
names are properly spelled and correspond to the nominee's signature. After both sheets are properly certified, mail
one copy to the State Soil and Water Conservation District Commission, P O Box 176, Jefferson City, Missouri
65102. Keep one copy for the District files.

SAMPLE JOB APPLICATION

PERSONAL:

Full Name _____

Home Address _____

(Street) (City) (State) (Zip)

Business Address _____

(Street) (City) (State) (Zip)

Social Sec. # ____ - ____ - ____ Home Phone () ____ - ____ Business Phone () ____ - ____

Date Available for Employment _____ Salary Desired \$ _____

Person to be contacted in case of emergency _____ Phone # () ____ - ____

EDUCATION:

High School Attended (Name/Address) _____

Major Course of Study _____ Years Attended _____ Graduated _____

Additional Education (Name/Address of School) _____

Major Course of Study _____ Years Attended _____ Graduated _____

Special Qualifications _____

WORK EXPERIENCE (most recent employment history first):

1) Employer
(Name/Address) _____

Job Title and Duties _____

Immediate Supervisor _____ Phone # () ____ - ____ Salary \$ _____

Are you currently employed there? _____ May we contact them? _____ If not, why? _____

Dates of Employment (from, to) _____

2) Employer
(Name/Address) _____

Job Title and Duties _____

Immediate Supervisor _____ Phone # ()__-__ Salary \$ _____

Reason for Leaving _____

Dates of Employment (from, to) _____

3) Employer
(Name/Address) _____

Job Title and Duties _____

Immediate Supervisor _____ Phone # ()__-__ Salary \$ _____

Reason for Leaving _____

Dates of Employment (from, to) _____

(attach additional sheet if necessary)

REFERENCES:

List name, address and phone # of three references and years known (no relatives):

1) _____

2) _____

3) _____

Describe your agricultural experience _____

Other related experience _____

How did you learn of this position? _____

* Below your signature, at the end of this application, write one paragraph explaining why you would like to work for this Soil and Water Conservation District.

PHYSICAL RECORD:

Are you able to perform the essential function of the job you are seeking, with or without accommodations? _____

I authorize investigation of all statements contained in this application. I understand that misrepresentation or omission of facts called for is cause for dismissal. I certify that all statements made within this document are true to the best of my knowledge.

Signature of Applicant _____ Date _____

SAMPLE INTERVIEW QUESTIONS: District Specialist

1. Assess your strongest personal assets. What do you perceive as being your shortcomings or those areas needing improvement? (understanding the individual as a person will represent what kind of employee they will be).
2. We all look for different things in a job. Describe what you would consider to be the “ideal” job for you? (looking for answers that would allude to liking being outdoors as well as capable of routine office tasks).
3. Use of computers is important for this position. Please describe software that you have experience with, including any experience with accounting, GIS, or other relevant programs.
4. Do you have any experience working with payroll, taxes, bookkeeping, scheduling, time keeping and answering multiple phone lines?
5. Describe your abilities to multi-task.
6. What does Customer Service mean to you? (will possibly allude to skills that will be pertinent in dealing with landowners/operators).
7. Do you have any experience working on a team? (District Specialists work with outside agencies and other district staff).
8. Why are you interested in soil conservation and water quality working in the _____ County Soil and Water Conservation District? (Will possibly allude to agricultural background).
9. Typically, the board meetings are held in the evenings one night per month. Is there anything that will prohibit you from attending?
10. What motivates you to do your best work? (this is a self-motivated job)
11. Is there anything that will prevent you from working the job’s regular hours and getting to work on time?
12. Is there anything we haven’t told you about the job or company that you would like to know?
13. Are there any other attributes you possess that you would like to explain that would give you an advantage over the other applicants?
14. Do you have the ability to travel over rough terrain for an extended period of time?
15. What interests you about this position?
16. Do you have any surveying experience?
17. Do you have any questions for us?

DISTRICT AUDIT PLAN
MISSOURI DEPARTMENT OF NATURAL RESOURCES
SOIL AND WATER CONSERVATION DISTRICT - _____
ENGAGEMENT PERIOD - _____

OBJECTIVES

1. To determine that internal controls are adequate and functioning properly at the soil and water conservation district.
2. To determine that the soil and water conservation district is in compliance with laws, regulations, rules, contracts, grants, policies and procedures including the following:
 - Policies of the soil and water conservation district;
 - Chapter 278 “Soil Conservation” of the Revised Statutes of Missouri (RSMo);
 - Code of State Regulations (CSR), Title 10-Department of Natural Resources, Division 70-Soil and Water Districts Commission;
 - Soil and Water Conservation Districts *Operation Manual*;
 - Soil and Water Conservation Districts *Quarterly Report Handbook*;
 - Soil and Water Conservation Districts *Cost-Share Handbook*;
 - Soil and Water Conservation Districts *Special Area Land Treatment Program*;
 - Soil and Water Conservation District Memorandums; and
 - Federal grant agreements for the U.S. Environmental Protection Agency (EPA) Section 319 Non-point Source Implementation Grant, the U.S. Department of Agriculture (USDA) Natural Resources Conservation Service (NRCS) Environmental Quality Incentives Program, and any other grants received by the district.
3. To determine that all receipts, disbursements, and cash balances of the soil and water conservation district are accurately reported in the district’s annual financial report and other accounting records.
4. To determine that payment for cost-share and AgNPS SALT are eligible costs and are properly documented and approved.

| <u>PROCEDURES</u> | <u>Initials & Date</u> | <u>W/P Ref</u> |
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| I. Entrance Conferences A. Meet with the soil and water conservation district to discuss the scope of the engagement and the status of the district activities. | | |

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| <p>The board members should be offered the opportunity to be present at the entrance conference. Notify the Department of Natural Resources (DNR)-Internal Audit Program at least five days in advance of the meeting.</p> | | |
| <p><u>PROCEDURES</u></p> | <p><u>Initials & Date</u></p> | <p><u>W/P Ref</u></p> |
| <p>II. Board Minutes</p> <p>Review the “The Missouri Sunshine Law,” RSMo Chapter 610 and the <i>Operations Manual</i>, Chapter VI “Board Meetings.”</p> <p>Obtain minutes of board meetings for the engagement period and up to the current date. Determine if minutes were kept for every board meeting. Determine that approved, signed minutes and attachments were scanned and e-mailed to the DNR-Soil and Water Conservation Program and district coordinator starting July 1, 2008. (Closed session minutes should not be sent.) Read through all board minutes during the engagement period for pertinent facts and information.</p> <p>Evaluate 6 sets of minutes kept by the board (1 for FY 2007, 1 for FY 2008, 2 for FY 2009 and 2 for FY 2010) utilizing Attachment 1, “The Missouri Sunshine Law Compliance Checklist.”</p> <p>On Attachment 1 document whether the district has a written policy regarding the Sunshine Law. Evaluate the policy for reasonableness. Determine that the district has appointed a custodian of records.</p> <p>Determine whether the district has procedures regarding requests for district records. Review any requests during the engagement period.</p> | | |
| <p><u>PROCEDURES</u></p> | <p><u>Initials & Date</u></p> | <p><u>W/P Ref</u></p> |
| <p>III. Cash/Revenue</p> <p>A. Evaluate internal controls related to cash/revenue, petty cash, and investments utilizing Attachment 2, Internal Control Questionnaire.</p> | | |

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| <p>B. Review the district checkbook(s) immediately upon arrival at the district office. Photocopy, at a minimum, the last three check stubs for checks written, the next three checks to be issued, and any partially completed checks. Determine that checks are issued in numerical sequence. Determine that checks are not pre-signed. Determine that the check stock inventory is secured.</p> <p>C. List all district bank accounts, savings accounts and investments held during the engagement period. Determine that all are tracked in the computer accounting system.</p> <p>D. Review all bank authorization forms and prepare a list of authorized check signers during the engagement period. Determine that terminated employees and ex-board members have been removed from check signing authority.</p> <p>E. Document the bank reconciliation process. Determine who completes the monthly bank reconciliation and whether a board member reviews and approves the bank reconciliation. Vouch the bank reconciliation at June 30 and one additional random month for each year of the engagement period. Determine that the reconciliations were prepared accurately and approved properly.</p> <p>F. Reconcile the June 30 cash balance for each year of the engagement period and the most recent month of the current year per the bank, checkbook, and the computer accounting system records. Confirm the June 30 and current balances with the bank.</p> <p>G. Obtain the district's annual financial reports for the engagement period generated by the DNR provided computer accounting system. Review revenue amounts for accuracy and reasonableness.</p> <p>H. Obtain a listing of funds the district received from the DNR for the engagement period. Agree to the district accounting records.</p> <p>I. Determine that interest income for all checking and savings accounts and certificates of deposit is recorded for the engagement period.</p> <p>J. Confirm the amount received from the County Commission or any</p> | | |
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| <p>other outside entity for the engagement period. Determine the purpose of the funds and if there are any restrictions for which the funds may be utilized. Agree to bank records and district accounting records.</p> <p>K. Determine if the district receives or generates revenue from sources other than the DNR. For other revenue sources, verify the accuracy of those records, including pre-numbered receipts, acre meter readings, equipment rental agreements, usage logs, and records for services/items for resale. Evaluate internal controls related to inventory, resale, and equipment rental utilizing Attachment 2.</p> <p>L. Determine whether the district has a petty cash fund. Determine that the cash is adequately secured and expenses are proper and supported by documentation.</p> | | |
| <p><u>PROCEDURES</u></p> | <p><u>Initials & Date</u></p> | <p><u>W/P Ref</u></p> |
| <p>IV. Expenditures</p> <p>A. Evaluate internal controls related to expenditures and procurement utilizing Attachment 2, Internal Control Questionnaire.</p> <p>B. Obtain the district’s annual financial reports for the engagement period generated by the DNR provided computer accounting system. Review expenditure amounts for accuracy and reasonableness.</p> <p>C. Perform review of 10% of the number of transactions of the non-payroll, local expenditures for the engagement period. Review the following attributes:</p> <ol style="list-style-type: none"> 1. Canceled check is adequate as to date, payee and amount. 2. Check is signed by authorized personnel and has dual signatures. 3. Check has not cleared the bank prior to the check date. 4. Expenditure has met Attachment 2, Internal Control Questionnaire, questions 41-51. <p>D. Select a sample of state expenditures and review for above attributes. Pay particular attention to expense accounts.</p> <p>E. Determine if the district allows expenses to be paid electronically. If</p> | | |

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| <p>so, review the district policy established for approving, reviewing and documenting these expenditures?</p> <p>F. Determine if the district provides cellular phones for staff. If so, has the board established a cell phone policy? Review at least 2 invoices per cell phone for each year of the engagement period.</p> <p>G. Determine if the district has any credit/debit card accounts. Determine authorized signer, allowable purchases, and credit limits. Determine if the board approves all purchases. Review credit card statements for the engagement period. Review policies associated with credit card purchases.</p> | | |
| <p><u>PROCEDURES</u></p> | <p><u>Initials & Date</u></p> | <p><u>W/P Ref</u></p> |
| <p>V. Personnel and Payroll</p> <p>A. Evaluate internal controls related to personnel and payroll utilizing Attachment 2, Internal Control Questionnaire.</p> <p>B. Review the district’s current personnel policy to ensure compliance with applicable laws and regulations (i.e. Fair Labor Standards Act, Family and Medical Leave Act, etc.).</p> <p>C. Review 25% of payroll records by selecting one quarter for each year of the engagement period. Review the following for all employees employed by the district for the quarter.</p> <ol style="list-style-type: none"> 1. Review personnel file for the employee and determine that appropriate forms, such as employment application, position description, performance evaluations, payroll withholding authorization forms, leave records, etc. are included. 2. Review employee timesheets and leave records for the quarter to ensure time worked, compensatory time, vacation and sick leave are accurate, adhere to district policy, and do not conflict with federal or state laws. Ensure that timesheets are signed by the employee and approved by a board member. 3. Calculate the employee’s pay. Ensure taxes are correctly calculated and withheld. Ensure pay rate has been approved by the board. 4. Review canceled check or bank statement to ensure paycheck | | |

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| <p>did not clear the bank prior to the end of the pay period.</p> <p>5. Reconcile the Employee Earnings Records to the quarterly 941 returns and to the payroll expenditures recorded in the district accounting records.</p> <p>D. Review payroll records to ensure state and federal funds are not used for payroll expenses during the same time frame for one employee.</p> <p>E. Review cafeteria plan records to ensure the plan is being administered correctly.</p> | | |
| <p><u>PROCEDURES</u></p> | <p><u>Initials & Date</u></p> | <p><u>W/P Ref</u></p> |
| <p>VI. Federal Grants</p> <p>A. Obtain a schedule of federal grant awards and expenditures from the district for the following grant programs:</p> <ol style="list-style-type: none"> 1. EPA Section 319 Non-point Source Implementation Grant; 2. USDA, NRCS Environmental Quality Incentives Program (EQIP); and 3. Other federal grants. <p>B. Reconcile the federal expenditures by fiscal year to the district financial statement and to expenditures reported to the DNR.</p> <p>C. If federal expenditures are \$500,000 or greater, determine if the district obtained a single audit in accordance with OMB Circular A-133. Determine if a copy was submitted to the DNR.</p> <p>D. Obtain a copy of the A-133 audit. Review the report and provide follow-up on the status of any findings and questioned costs.</p> <p>E. For any purchase of rental equipment using 319 federal grant funds, review the revenue and expenditure records, rental/usage logs, rental agreement, equipment inventory, and equipment repair for accuracy and reasonableness.</p> | | |

| <u>PROCEDURES</u> | <u>Initials & Date</u> | <u>W/P Ref</u> |
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| <p>VII. Other</p> <p>A. Evaluate internal controls related to inventory/resale/rental utilizing Attachment 2, Internal Control Questionnaire.</p> <p>B. Evaluate internal controls related to fixed assets utilizing Attachment 2, Internal Control Questionnaire.</p> <p>C. Perform a physical inventory of fixed assets, including office, technical, and rental equipment (which may be located off-site). An inventory of property that has been funded through the Parks and Soil and Water Tax Fund or Local Funds with a value of \$1,000 or more is submitted to the DNR-Soil and Water Conservation Program annually on August 15. State computers and printers should be included. (Operations Manual 4.35)</p> <p>D. Obtain a listing of the current board of supervisors and determine that they are eligible to be on the district board according to RSMo Chapter 278 and 10 CSR 70-2.020.</p> <p>E. Obtain a copy of the district's election procedures. Evaluate the district's election policies and procedures by reviewing 2 elections during the engagement period to ensure compliance with state statute and rules utilizing Attachment 3, Election Procedures Questionnaire. (The DNR-Soil and Water Conservation Program indicated elections in 2006 and 2008). Obtain a list of landowners who own land assessed as agricultural from the County Assessor's Office and trace landowners who voted in the district elections to the County Assessor's list. If there were 40 or less total votes per election, verify the total number of votes cast or 20, whichever is less. If there were over 40 total votes cast per election, verify 50%.</p> <p>F. Document any appearance of conflict of interest or nepotism occurring in the district (Operations Manual, IX 9.10).</p> <p>G. Prepare a listing of outstanding obligations of the district at June 30 of each year of the engagement period, such as office rent, utilities, insurance, etc. Also include any obligations that were paid by other entities, such as the County Commission, that may need to be</p> | | |

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| <p>reimbursed.</p> <p>H. Review the security of the office and rental equipment. Determine whether terminated employees/board members have returned keys. Determine whether new locks have been installed.</p> <p>I. For a district that is not housed with NRCS determine if the facility is ADA compatible.</p> <p>J. For a district that had the USDA office closed and the district received the Rent and Utilities Grant from the DNR, determine that the district has a written lease agreement. Review for reasonableness and agreement with invoices submitted for payment to DNR. (12 districts – Camden, Carter, Iron, Dent, Madison, Maries, Ozark, Pulaski, Reynolds, Stone, Taney, and Washington)</p> | | |
| <p>PROCEDURES</p> | <p><u>Initials & Date</u></p> | <p><u>W/P Ref</u></p> |
| <p>VIII. Cost-Share</p> <p>NOTE: Any reference made to “contract” is equivalent to “application”; “contract payment” is equivalent to “claim”; and “change order” is equivalent to “amendment” for fiscal years 2007 and 2008.</p> <p>A. Verify the district has the Cost-Share Memorandum of Understanding between the district and the Soil and Water Districts Commission on file. CSH II-1</p> <p>B. Verify the district has the Cooperative Working Agreement that formalizes a partnership between the Soil and Water Districts Commission, the district board, and the NRCS on file. CSH V-1</p> <p>C. Document the district’s policies and procedures for cost-share and evaluate for compliance with the program guidelines. Determine whether the board has authorized any board members to approve cost-share forms between board meetings. Determine who has a password and access to MoSWIMS.</p> <p>D. Determine that cost-share contract payments and supporting</p> | | |

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| <p>documentation are retained for a minimum of 3 full fiscal years. Contract payments for practices with a maintenance life of more than 3 years must be kept for the maintenance life of the practice (these may be boxed and moved from current files). CSH II-12, II-13. Starting in FY 2009, cost-share payments were direct-deposited to the landowner's bank account. If the district maintains the Vendor ACH/EFT Application and Vendor Input Form, determine that the forms are kept in a locked file cabinet as the forms include the landowner's social security number and bank account number. (The district may not maintain the forms. The landowner may submit the forms directly to the Office of Administration.)</p> <p>E. Determine whether the district employs a certified District Technician II and/or NRCS has given signature authority for cost-share forms. Check approval letter from DNR-Soil and Water Conservation Program or the technician's certificate for the list of eligible practices.</p> <p>F. Complete the Cost-Share Selection Process Audit Questionnaire utilizing Attachment 4.</p> <p>G. Review and evaluate all, but not to exceed 10, cost-share contracts in process.</p> <p>H. Review 5 cancellations for FY 2009 and FY 2010 to ensure the cancellation was printed and at a minimum signed by a board member. (Does not apply to FY 2007 or FY 2008.)</p> <p>I. Determine if AgNPS SALT cost-share practices are installed within the AgNPS SALT area. Explain how this is verified.</p> <p>J. The DNR will select a sample of cost-share for review, including regular cost-share and AgNPS SALT cost-share. Complete the cost-share worksheets for each sample item and evaluate cost-share controls utilizing Attachment 5. Summarize results of the cost-share file review and analysis on the worksheet provided and include in the engagement report.</p> <p>K. Document and evaluate the district's policy and procedures for cost-share maintenance. Select a sample of cost-share practices and</p> | | |
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| <p>review the district's maintenance follow-up.</p> <p>L. Prepare a schedule of cost-share information to be included in the audit report that includes DNR funding provided to landowners for regular cost-share and AgNPS SALT.</p> | | |
| <u>PROCEDURES</u> | <u>Initials & Date</u> | <u>W/P Ref</u> |
| <p>IX. Follow-up</p> <p>A. Review the findings of the previous agreed-upon procedures engagement conducted by an independent auditing firm on behalf of the DNR.</p> <p>B. Document the status of the findings and the actions that the district has taken to correct the findings. If the current board has not had sufficient time to implement corrective action, the follow-up should state so.</p> | | |
| <u>PROCEDURES</u> | <u>Initials & Date</u> | <u>W/P Ref</u> |
| <p>X. Exit Conference</p> <p>A. Conduct an exit conference with the soil and water conservation district to discuss the results of the engagement. The board members should be offered the opportunity to be present at the exit conference. Prior to the exit conference, e-mail or fax the preliminary findings to the DNR-Internal Audit Program at least 24 hours prior to the exit, unless other arrangements have been mutually agreed upon.</p> | | |
| <u>PROCEDURES</u> | <u>Initials & Date</u> | <u>W/P Ref</u> |
| <p>XI. Report</p> <p>A. Prepare a report on the engagement in accordance with generally accepted auditing standards, <i>Government Auditing Standards</i>, and the Statements on Standards for Attestation Engagements.</p> <p>B. The report should include a discussion of the procedures performed</p> | | |

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| <p>and the results.</p> <p>C. The report should include findings in the format of the condition, criteria, cause, effect, questioned costs, recommendation, and district response.</p> <ol style="list-style-type: none"> 1. All exceptions, internal control weaknesses, and instances of noncompliance should be included in the report, unless the DNR has indicated a materiality level. 2. The findings must include detailed information to facilitate the soil and water conservation district and DNR corrective action plan. The information should include dollar amounts (including questioned cost), grant name and number, fiscal year, invoice date, check number and check date. 3. The cause should cite a specific criteria reference for any law, rule, regulation, grant agreement, procedures manual, or normal business practice that is not being complied with. 4. The recommendation(s) should be directed to the district. 5. The district's response to the finding should be obtained during the fieldwork exit conference. <p>D. The report should include a schedule of the district's receipts, disbursements, and cash balance by fiscal year. Include the reconciled current cash balance. Provide a list of journal entries.</p> <p>E. The report should include a schedule of cost-share, including funding provided to landowners for regular cost-share and AgNPS SALT. Include the results of the cost-share file review and analysis on the worksheet provided.</p> <p>F. The report should include follow-up on prior findings including the status and corrective action by the district.</p> | | |
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