

Conservation District Program Analysis

Financial Review

Management and Goal Setting

End of Year Evaluation

Employee's Verified Pay Rate Via Board Meeting Minutes:

Payroll Occurrences Per Calendar Time Period Examined:

Payroll Time Sheets Examined:

Leave Records Examined:

Cancelled Payroll Checks Examined:

Original Bank Statements:

Bank Reconciliations:

Review Monthly Directors Minutes:

Review Monthly Financial Statements:

Review Travel and Reimbursement Expenses:

List Supporting Documentation for Selected Checks:

List Supporting Documentation for Credit Cards:

Examine Checkbook for Blank Checks Signed and On Hand:

Comments:

Land Resource Specialist:

District Employees:

CONSERVATION DISTRICT BOARD PROGRAM ANALYSIS

Conservation District:

Compliance with Financial Rules and Regulations: (25 Points)

- Use and maintain QuickBooks for all financial accounting and reports. (5 Points)
- Comply with “Arkansas Natural Resources Commission Rules Governing Conservation Districts” (2005), Title II, Subtitle XIX, dealing with District Operations – Financial. (10 points)

Note: These rules were delivered to your office. For details refer to Title II Subtitle XIX Section 219.Accounting. If your district did not get a copy, please let your Land Resources Specialist know ASAP. The Arkansas Natural Resources Commission can penalize districts when deficiencies are found relating to misuse of state funds or other flagrant deficiencies of the ANRC Rules Governing Conservation Districts.

- Annual Financial Report sent in to ANRC by September 30th. (2 Points)
- Semi- annual program review by the Land Resource Specialist assigned to your county results in:

No Agreed-to-Items (5 Points)

One or more Agreed to Items, however, the deficiencies are corrected within 3 months of the program review. (5 Points)

Note: An Agreed-to-Item is needed when a deficiency is found that is serious enough to warrant corrective action by the conservation district board. Points for this section are not lost if the Agreed-to-Items are corrected within the three month period following the review. This relates to all deficiencies, except misuse of state funds and other vagrant deficiencies, as noted in 1.B.

- Reviews financial activity to include monthly financial statements, bank statements, transaction reports and supporting documentation for all expenditures. All financial reviews documented in minutes with vote of approval by the board. (3 Points)

Note: All review of information, such as, bank statements does not have to take place during the board meeting. This activity can be delegated to a board member. The delegated board member can review documents before the board meeting and report results of the review during the board meeting. The board can then vote to accept the results of the review or elect to review the documents further. Ultimately, the board needs to approve all monthly financial documents with a vote.

n Board administration: (10 Points)

- Job Descriptions for all employees to include a minimum of the following: (2 Points)

n Working hours

n Detailed description of job duties

n Copy in district files and copy given to employee.

- Conduct annual performance review for all district employees: (2 Points)

n Must include documented performance for each district employee.

n **Note: It is best to complete an employee evaluation worksheet for each employee. The entire board needs to be present when an employee evaluation is completed and discussed with an employee.**

n Documented current salary and salary increases.

n **Note: Your board needs to document current hourly rate, the amount of the increase, and the new hourly rate. For example, The board elected to give John Doe an hourly increase of \$1.00/hour. Mr. Doe's current hourly rate is \$7.00/ hour and, effective on January 1, 2007; his new hourly rate will be \$8.00/hour.**

- Prepare and/or update on a yearly basis district personnel policy that includes a minimum of the following: (3 Points)

n Annual leave accrual based on number of years employed.

n The maximum number of hours of annual leave that can be carried over from one year to the next.

n Whether or not an employee will be paid for unused leave due to termination, retirement, or resignation.

n Hours of sick leave accrual with maximum number of sick leave hours that can be carried over from one year to the next.

n Review personnel policy with employees on a yearly basis and revise as needed.

n Make sure each employee has a copy of the current personnel policy.

- Board approves timesheets and leaves balances at monthly board meetings. (3 Points)

n **Note: Timesheets do not have to be reviewed during board meetings.**

n **This can be delegated to one board member who can review the timesheets prior to a board meeting. He or she can then report on the results of the review and recommend approval. The board can then vote on the recommendation or elect to do further review. Ultimately, however, the board needs to vote to accept the timesheets as presented or reject the time sheets until corrections are made.**

n District Board Program Responsibilities: (17 Points)

- n – District Annual Plan of Work developed with direct involvement of all board members. (5 Points)

n **Note: Complete by established deadline**

- n – Prepare and submit district Annual Report of Accomplishments. (2 Points)

n **Note: Complete by established deadline.**

- n – Board has a minimum of nine monthly board meetings each year. (6 Points)

n **Note: Board must have nine monthly meetings to get the 6 points. Eight meetings will result in no points. Also special board meetings do not count. These are when you have more than one board meeting in one month. We have established that a board needs to convene at least once a month for a minimum of nine months to effectively manage financial, personnel, and other district activities.**

- n – Minutes are reviewed, approved, and signed by Chairman and Secretary Treasurer. (2 Points)
- n – An electronic or hard copy of each month's minutes will be sent to Adrian Baber, ANRC, and designated Land Resource Specialist. (2 Points)

n Educational and Funding initiatives include: (25 Points)

- n – New projects initiatives: (one point for each new project – Maximum of 3 Points)
- n – Information and education initiatives with minimum to get points: (Maximum of 7 Points)

§ Radio programs and spots – Monthly programs or spots (1 Point)

§ News Articles – one per month (1 Point)

§ District Newsletters – (2 Points)

§ Presentations to groups – 5 (1 Point)

§ Field days – (1 Point for each event)

§ Contests – Forestry or Soil Judging (1 Point for each event)

§ Annual Meeting (1 Point)

§ Articles in FSA Newsletter – one in each issue (1 Point)

§ Participation in Soil stewardship Week activities – (1 Point)

n **Note: the last item “Annual Meeting” is a local meeting sponsored by**
n **a conservation district board. The meetings are held to discuss the**
n **accomplishments of your district. Those invited will include: Quorum**
n **Court members, local agency representatives, state legislators, and other**
n **county leadership.**

- Funding initiatives: (Maximum of 8 Points)
 - § Floodplain Management Service (1 Point)
 - § Equipment rental (1 Point)
 - § Quorum Court funding (1 Point)
 - § Plat book for county (1 Point)
 - § District Newsletter – sponsors (1 Point)
 - § Sale of trees, fish, and other conservation materials and goods. (1 Point)
 - § Other funding – Explain (1 Point for each)

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Note: Having the monetary resources to effectively carry out a district program is a very real concern for most districts. Therefore, we felt all new funding sources established by districts should be recognized and rewarded. All funding sources will receive points each year.

- Efforts to keep local, county, and state officials informed of district activities: (1 Point for each activity – Maximum of 7 Points)
 - § Send conservation literature, such as, newsletters and annual reports.
 - § One on one contact with officials
 - § Presentations to groups, such as, Quorum Court.
 - § Invite officials to annual meeting
 - § Correspondence concerning conservation programs and needs
 - § Exchange of information via e-mail
 - § Annual Report of Accomplishments – Copies in color - Photos
 - § Other contacts with officials – explain

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Note: Many districts prepare a very attractive Annual Report of Accomplishments that is distributed to local and state legislators and other county leadership. We feel this effort to publicize annual accomplishments should not go unrewarded.

n Review of Conservation Programs: (18 Points)

- Number of ANRC programs your district utilizes and the number of landusers using these programs. (9 Points)
- Total number of landusers assisted in relation to the total number of landusers in your districts. (9 Points)

n Note: B. is the total number of landusers assisted by conservation districts and
n NRCS during the year. These totals do not include those landusers assisted
n through ANRC programs, A. above. You will need to establish a base that
n represents a total number of landusers in your county. This will allow you to
n compute the percentage of landusers assisted in any one year. NRCS has a
n database that recognizes the number of operating units in the county.
n These numbers could be used as your base.

n Reports and other documents prepared correctly and sent in on or before
n established deadlines. Each deadline missed will result in a reduction of 0.5 of a
n point with a maximum reduction of 5 points. (5 Points).

n Bonus points: (5 Points)

n These bonus points can be obtained by increasing attendance at Area and State meetings
n above the required minimum for re-election or re-appointment, as a district director. District
n directors must attend 3 area or state meetings for each three years in service as a director.
n This equals an average of 1 meeting per year for each director and 5 area and/or state
n meetings for the entire board.

n Points will be given for increased attendance as follows:

<u>Board Attendance at Area and/or State Meeting</u>	<u>Points</u>
5	0
6	1
7	2
8	3
9	4
10	

