

MONTHLY BOARD MEETING MINUTES

- I. **CALL TO ORDER** - On Tuesday June 16, 2020, at 9:06 am a regular meeting of the Board of Supervisors of the St Joseph County SWCD at the Centre Township Branch of the St Joseph County Public Library, South Bend, IN 46614 was called to order by John Dooms, Chairman.

PRESENT – SWCD

John Dooms, Chair/Supervisor
Mike Burkholder, Supervisor
Dave Vandewalle, Supervisor
David Straughn
Chuck Lehman

PRESENT – SWCD/NRCS

Sarah Longenecker, SWCD CC
Sandra Hoffarth, SWCD AA
Sam Buchanan, SWCD EEC
Debbie Knepp, NRCS DC

Present - EX-OFFICIO

Chris Gardner, ISDA
Erica Wyss, Marshall
Co SWCD
PRESENT – Public

ABSENT – SWCD

Jeremy Cooper, Vice-Chair/Supervisor
Dave Craft, Supervisor
Jim LaFree
Dru Wrasse
Richard Schmidt
Randy Matthys

- II. **ADDITIONS TO AGENDA** – New Business g. County Budget Meeting, h. Hoosier Environmental Council Sponsorship

III. **REGULAR BUSINESS**

- a. **Legislative Updates – n/a**

- b. **Indiana Conservation Partnership Updates**

- i. **Proposed 319 Grant** – (attached) Wyss explained that the Marshall County SWCD is again applying for an implementation 319 grant to follow the results of the Yellow River Watershed study grant from a few years ago. The previous grant resulted in a need in St Joseph County for the attached practices. Wyss asked the board for the support to partner on this grant, board approved support. Wyss also asked if there are other practices to include to let her know so she can add it to the grant application which is due September 15th.

- c. **Minutes: January 21, 2020 board meeting & 2020 Annual Meeting** – Minutes were reviewed and approved as presented (Vandewalle/Burkholder).

- d. **Treasurer’s Report: (1/22/2020-6/11/2020)** – The treasurer’s report was reviewed and approved as submitted by motion (Vandewalle/Burkholder). Motion carried.

- e. **Approval of Claims (1/22/2020-6-11-2020)** –A motion (Vandewalle/Burkholder) was made to approve Claim Nos. 11533-11553 for a total of \$15,791.16. Motion carried.

IV. **OLD BUSINESS**

- a. **St. Joseph Co. Soil & Water Conservation Partnership Staff Reports**

- i. **Field Office Report** – The field office report was presented to the board & reviewed. (Attached)
ii. **NRCS Talking Points** – Knepp presented the NRCS talking points (attached).

- b. **Committee Reports**

- i. **Annual Meeting** – (attached) Vandewalle reported the income and expenses for the 2020 annual meeting. A motion (Vandewalle/Burkholder) was made to write off the last remaining 2 tickets that are still outstanding. Hoffarth has tried to get this invoice paid via e-mail, snail mail and voicemail. We recived his credit card information at one point but we don’t have a way to accept that as a payment. Motion carried. (Plans for 2021 will be starting soon, contact the committee if you have ideas for a speaker.)

- ii. **Rural Conservation** – Dooms reported the income and expenses for the 2020 Producers Workshop. After all sponsors and donations, we only paid out \$6.35. Dooms asked the board if they have topic ideas for the 2021 workshop to let the committee know.

- iii. **Election** – Dooms informed the board that we have two supervisor spots to fill this year. One will be appointed, and one is elected. We need new members to help fill these positions. If anyone has someone in mind, please invite them to upcoming meetings and let the staff know so we can send board meeting information/invitations.

- c. **NRCS MOU & Civil Rights Review** – Knepp went over the civil rights and MOU. Both on are file in the office if anyone would like to read them in their entirety.

- d. **CWI** – A motion (Vandewalle/Burkholder) was made to approve payment for a pollinator habitat of 2.6 acres, \$1,450.49. Motion passed. A motion (Vandewalle/Burkholder) was made to approve two applications; 1. No-till 96.5 acres \$1,447.50 and 2. Cover Crops 87.1 acres \$1,742.00. Motion carried.

V. **NEW BUSINESS**

- a. **Schedules/ Upcoming Events / Any Related Claims** - calendars were handed out explaining upcoming special events & holiday schedules on the back of the agenda.

- i. **Landfill inspection** – with everything still be restricted, it was decided to hold off until the fall inspection.
- b. **Election of Officers** – After paper ballots were casted, John Dooms will be Chairman and Jeremy Cooper will be Vice Chairman for 2020. With no other nominations, Sandra Hoffarth will remain as the treasurer for 2020.
- c. **Internal Controls Review** – Hoffarth went over the highlights of the internal controls (attached).
- d. **Office Chairs & Organizational Storage** – A motion (Vandewalle/Burkholder) was made to purchase a literature organizer. Motion passed. The staff would like to purchase new chairs. Board approved staff to investigate this and come back with quotes for the desk chairs.
- e. **Destruction of Records** – A motion (Vandewalle/Burkholder) was made to approve the destruction of 1 box of 2000-2009 tree sale records and the 2009 monthly and annual financial documents. If the county and state do not object, these records will be destroyed after July 20, 2020.
- f. **COVID-19** – Knepp explained the current state for the office and the reopening process and procedures. A motion (Vandewalle/Burkholder) was made to approve mileage at the full county rate (\$0.45/mile) starting from the staff's teleworking locations during the COVID-19 office restrictions. Once the office is fully open again, we will go back to the original policy. Motion passed.
- g. **County Budget Meeting** – The staff has been informed that all St Joseph County departments will need to cut 5% from their budgets. The only items in our budget is the staff salaries. We have requested that our budgets stay the same in 2021 as it was in 2020. The staff has put together the leveraging form. Hoffarth will be given the date and time for the budget hearing and will inform the board. She will also check to see how many can be in attendance.
- h. **Hoosier Environmental Council** – Buchanan has been approached to have the SWCD be a sponsor with St Joseph, Elkhart and Kosciusko County for Solar Power Workshops. These virtual workshops will take place in late summer or early fall. There is no money involved, but rather just to show support for these workshops and to have our name included. Board approved support.

VI. PRIVILEGE OF FLOOR - n/a

VII. ADJOURNMENT – The board meeting adjourned at 10:44 am.

Respectfully submitted,

Sandra Hoffarth

Administrative Assistant

St. Joseph County Soil & Water Conservation District

2903 Gary Drive, Plymouth, IN 46563

Email: Sandra.hoffarth@in.nacdnet.net

www.stjosephswcd.org

Approved by:



Supervisor



Supervisor



Supervisor



319 potential cost share Cost Share Practices:

Reduce Animal E.coli:

Access Control (472), Comprehensive Nutrient Management (102), fence (382), livestock pipeline (516), pumping plant (533), Prescribed Grazing (528), stream crossing (578), watering facility (614) water well (642), Dry Stack Facility, Heavy Use Area Animal Trail and Walkways

Excess Nutrients and erosion- Ag:

Contour buffer strip (332), cover crops (340), critical area planting (342), drainage water management (554), filter strips (393), field border (386), grassed waterway (412), Irrigation water management (449), Nutrient Management (590), Prescribed grazing (528), no-till (329), Riparian forest buffer (391), riparian Herbaceous cover (390), and wetland restoration (657), livestock pipeline, watering facility, Heavy Use Area.

Excess Nutrients and erosion – Urban:

Rain Gardens, Rain Barrels, Infiltration Basins, native revegetation, filter strips, enhanced riparian areas, pervious pavement, pervious pavement with infiltration, infiltration planter boxes (bioretention), riparian buffer restoration, soil restoration.

Field Office Report
January 20 – June 12, 2020

General/Miscellaneous

Office Work

- Interview Environmental Education Coordinator applicant
- Annual meeting preparation, set up
- Newsletter articles, layout
- Update GIS layers on new NRCS computer
- Work with Farm Bill Biologist to develop pollinator seeding mix templates
- Producer's Workshop planning
- Planning/preparation for LaPorte Women's Learning Circle
- Office Cleanup/rearrange
- Develop Individual Development Plan
- Meet with founder of drone service company
- Work on COMET Farm Tool
- Compile Compliance Review tract list
- Office wide daily tracker of customer service (as of 4/3)
- Learn new software and planning platforms (Conservation Desktop and CART)
- Request for soils information and programs information
- Request for soils information, wetland and drainage information
- NACD Grant Information provided to NRCS State Office
- Review Marshall County Grant proposal
- Test nes Wildlife Seed Calculator for NRCS State Office

Field Work

Investigate and evaluate drainage/erosion issues for producer

EQIP- Environmental Quality Incentive Program

Office Work

- Process payments for 4 producers – 4 cover crops, 1 pollinator habitat, 2 Seasonal Tunnel system
- Received 27 applications – entered in system
- Assess and rank 1 Conservation Activity Plan for a Forest Management Plan
- Working on conservation planning for 20 applications – including Resource Inventories, screening worksheets for Wildlife, Streambank erosion and pasture health. Developed seeding mix for pollinator site.
- Termination of contract due to non-compliance
- Send design information to tech team for Diversion design
- Process and rank 19 applications
- Review and approve Diversion plans
- Contract modification due to late planted cover crops - 3

Field Work

Verify cover crops were planted in fields
Construction check of Seasonal Tunnel System - 2
Walked 26 farms to gather resource inventory data for planning
Evaluate late planted cover crops – 4 farms
Evaluate cover crops under variance

WRE- Wetland Reserve Program

Office Work

Completed eligibility documents for 2 applicants
Completed application packet for 1 applicant
Met with landowner to go over restorations bids
Completed easement monitoring On 7 easements
Meet/obtain signatures for restoration plan
Completed documents for 2 offers to purchase (253 ac wetland, 40 ac wetland)

Field Work

Monitor easement with Easement Program Specialist and Biologist
Monitor 2 easements

CSP- Conservation Stewardship Program

Office Work

Verify Cover Crop seed mixes, verify enhancements, process payment for 1 contract
Job sheets initialed and verified by 12 participants
Renewal letters sent to 2 participants
Meet with 2 renewal applicants
Process 1 renewal application – Develop maps, assessment

Field Work

Field verification of cover crops
Field verification for renewal contract – 5 farms

CRP-Conservation Reserve Program

Office Work

Conservation Planning for 8 Continuous signup applications
Conservation Planning for 11 General Reenroll applications
Design information to tech team for 2 wetland restoration designs
Complete re-enroll paperwork on 4 applicants
Find original seeding mixes for 4 re-enrolls
Review and approve wetland restoration plans
Develop conservation documents for prairie strip applicant
Mid contract management information and job sheets to the DNR Forester

Field Work

- Field evaluation for 7 CRP re-enrolls to determine eligibility
- Field evaluation for 2 wetland restorations (29 ac and 9 ac)

CWI- Clean Water Indiana

Office Work

- Conservation Planning on 4 applications, verified seeding specs for pollinator/prairie planting

Field Work

- Field verified planting practice completion

Wetland Determinations / Highly Erodible Land Determinations

Office Work

- 24 Highly Erodible Determinations
- 19 wetland determinations

Rule 5/ Rule 13

Office/Field Work

- 13 SWPPP reviews
- 1 site visit per IDEM request

Education		
Age	Total # Programs/ Hours	Total # People
Youth Education	Tutt Branch Library – Sandbox 2 hours	15
Adult Education		
<ul style="list-style-type: none"> • Conservation Academy w/LaPorte Co • Education website updates • Water conservation lesson, rain barrel education for Theri Niemier @Good Shepherd Montessori • Potawatomi Zoo Party for the Planet conservation video and write-up • NACD stewardship week posts, articles, poster contest • 9 educational YouTube videos • Misc. social media posts (Earth Day, World Water Day, etc.) • Natural resources unit plan for Dr. John Van Dyke @Dickinson Fine Arts Academy (SB) • Rebuilding Darden Elementary School outdoor lab (SB) • Darden outdoor lab wetland curriculum • Darden outdoor lab hike book development • Terrestrial plant rule video 		
Meetings & Trainings		
Staff Meetings – 17 Conservation Desktop Training – Schedule CRP practices, Legacy files, GIS (2), Cultural Resources/Threatened & Endangered species CART – 13 sessions Ft Wayne Farm Show – NRCS Booth NRCS/DNR Joint meeting NRCS Area meeting Farm Bill Rollout CRP Teleconference National All Employee Teleconference Great Lakes Initiative Training CRP Status Review Training Civil Rights Training Women 4 The Land Zoom Meeting St. Joseph River Basin Commission meeting Soil Health Team meeting Juday Creek Task Force Meeting CCSI Teleconference (x2)	Rural Conservation Committee Meet with new supervisor (Deb) CCSI – Sheila Annual Meeting Producers Workshop All Employee teleconference FAC State Conservationist teleconference Emergency Animal Mortality Training Indiana Conservation partnership Emergency Leave Conference call with Wildlife Habitat Council, St Joseph County and NRCS Reopening Teleconference CWI networking meeting (Sam and Sarah) New employee training (Sam) St. Joseph River Basin Commission Annual Symposium IDEA NNE St Joseph County ERP Stakeholders Meeting (webx)	
Webinars		
Open Teams: Technology Ecosystem for Ag Management Virtual No-Till Conference Human Resources portal Conservation Stewardship Program Conservation Stewardship Renewals Conservation Reserve Program Planning Soil Management for Community Trees	Ecosystem Management in Towns and Cities Biochar: What Is It? Breaking Barriers (SJR)B Cover Crops to repair ruts, damaged soil Cover crops and soil health (Sam) Purdue rainscaping education (Sam and Sarah) Soil Health Conversations I and II (Sarah)	
Dates Office Closed – Feb 17, May 25 County Holiday – April 10 th , June 2		
Comments from the Community		
Lots of positive comments from attendees at the annual meeting about our Keynote Speaker. One said it was the best annual meeting he ever attended.		

DC Talking Points

May 2020

EQIP 27 app, 19 reviewed, 1 funded
ESP 1 re-enroll, 1 app
ERP 27 applications
19 Field reviews
WRE 6 in various stages of closing

COVID-19

Office Status

Effective on Monday, March 23rd, all USDA offices and service centers began operating at a Level II status with social distancing guidelines through April 30, 2020. USDA will continue with the level 2 operating posture until further notice. This means the USDA Service Centers are still operational and customers may contact their local service center to make arrangements to complete necessary paperwork by alternative means, such as over the phone, electronically, or by mail. Walk-ins will not be permitted until further notice. Updated information related to the coronavirus and current status of USDA Service Centers, temporary service center closures, and online options for farmers can be found by visiting: <https://www.farmers.gov/coronavirus>.

LincPass

Due to the current COVID-19 operating posture, the Onboarding and LincPass process for new hires has been impacted. All FPAC LincPass credentialing sites have temporarily closed. The Security Specialists handling the background investigations for new hires will not be able to pull fingerprints through the LincPass enrollment process for background fingerprint checks. New hires will not be able to obtain their LincPass credentials. Fingerprinting at police stations is also not available as most state/local government has been affected during this time.

FPAC has also deferred the shipping of all LincPass credentials which will affect current employees and affiliates who have expiring cards. We will be sending information/guidance to those affected employees and affiliates. We are advising that all employees and affiliates make sure that you have your current e-Authentication User ID and password available for computer login and application access.

In order to grant computer access to our new employees and affiliates, USDA has temporarily deferred the fingerprint requirement in the background/security process. All other steps in the Onboarding process remains the same. Once USDA's normal business operations resume, the new hire will be required to be fingerprinted by enrolling for their LincPass credential. This should take place within 30 days of USDA returning to normal business operations.

For those credentials needing an action in May, CEC has implemented a modified, temporary process for granting 30-day exemptions for those who are unable to get new cards or update certificates on their cards due to site closures. The new process is as follows:

To request a 30-day LincPass exemption:

1. Two weeks prior to expiration, call the CEC Centralized Help Desk at 1-877-873-0783 (Option 2 at the voice prompt).
2. Request a "LincPass exemption" and provide the reason to the help desk agent (e.g. Expired LincPass).
3. You will be asked to answer a set of security questions to verify your identity.

FARM BILL

Environmental Quality Incentives Program (EQIP) Emergency Animal Mortality Management

→ Indiana NRCS is offering financial and technical assistance to livestock producers for animal mortality disposal, resulting from impacts of the COVID-19 pandemic. Through the Emergency Animal Mortality Management practice, NRCS helps producers plan and cover part of the cost for disposing of livestock because of an emergency and mortality event. Eligible producers must submit an EQIP application to be considered for funding for emergency animal mortality.

At this time, EQIP applications for Emergency Animal Mortality Management will be accepted continually with no application deadline. A maximum cap of \$25,000 per instance of treatment needed will be applicable for Standard (368) Emergency Animal Mortality Management. Technical assistance and EQIP funding is not authorized for Emergency Animal Mortality Management caused by animal disease.

NRCS may grant an early start waiver to allow applicants to begin a conservation practice prior to contract approval. Since early start waivers require that the practice installation meets FOTG standards, prior to the farmer initiating Emergency Animal Mortality Management, a site investigation with a qualified Soil Scientist and Engineer may be needed depending on the disposal option. Local Offices will work with the applicant to establish eligibility.

More information can be found on Indiana Bulletin 300-20-13 and its attachments located on [SharePoint](#). Producer resources can be found at a central website hosted by the Indiana Board of Animal Health at <https://www.in.gov/boah/2907.htm>.

Conservation Stewardship Program

Interested producers should submit applications to their local NRCS office by June 1, 2020 to be considered for this CSP funding period.

In addition to general CSP funds, additional CSP funds are available through two targeted Regional Conservation Partnership Program (RCPP) projects. The Improving Working Lands for Monarch Butterflies Partnership will restore, manage and conserve wildlife habitat for monarch butterflies on agricultural and tribal lands using four main strategies: conservation planning and assessment; habitat improvement and best management practices; building an adequate seed supply for milkweed and nectar plants; and, enhancing organizational coordination and capacity. The Big Pine Watershed Partnership will further conservation in Indiana's Big Pine watershed through the targeted implementation of nutrient and sediment reducing practices to achieve watershed water quality objectives.

National Water Quality Initiative (NWQI)

NRCS is accepting applications until May 11, 2020 to be considered for targeting funding to improve water quality in the Upper Sinking-Blue River watershed located in Washington and Harrison counties through NRCS' National Water Quality Initiative.

Goals for the Upper Sinking-Blue River Watershed include a reduction of nutrients, sediment, and pathogens to waterways. Aside from nonpoint source reduction, there is also a focus on increasing water quality awareness among residents about conservation practices related to agriculture, forestry, and urban issues like maintaining septic systems. The targeted EQIP funding will help decrease nutrient and sediment runoff from agriculture through practices like cover crops, nutrient management plans and pasture management.

Mississippi River Basin Initiative (MRBI)

The Mississippi River Basin Initiative (MRBI) began in 2009 with a focus of improving water quality, while also restoring wetlands, enhancing wildlife habitat, and sustaining agricultural viability in small watersheds of the Mississippi River Basin. In 2015 MRBI was updated to align with the nutrient reduction strategies developed by Hypoxia Task Force states. NRCS and partners worked with producers to show the effectiveness of targeted, voluntary conservation systems in priority watersheds.

MRBI watershed projects must first complete a watershed assessment plan (readiness phase) meeting NRCS guidance (funding is available for a one-year agreement to complete this work). This readiness phase will provide time for watershed-level assessment, on-farm planning, and outreach to support development of the multi-year implementation plan that will assist states with their nutrient loss reduction strategies.

Watersheds with an approved assessment plan can apply for targeted EQIP funding for implementation of conservation practices over the course of several years. The approved assessment plan does not have to be a product of the MRBI readiness phase but does need to meet the NRCS assessment plan criteria.

Partners who are interested in being a part of MRBI's readiness phase or implementation phase should contact Jill Reinhart, Assistant State Conservationist for Partnerships. Application materials will be due no later than June 12, 2020 for funding in fiscal year 2021.

Regional Conservation Partnership Program – Alternative Funding Arrangements Deadline Extension

Deadlines have been extended for Regional Conservation Partnership Program (RCPP) Alternative Funding Arrangements (AFAs) project proposal submissions to May 29. Originally deadlines were mid-May, but NRCS wanted to provide additional time because of the coronavirus pandemic. The Regional Conservation Partnership Program Alternative Funding Arrangements (RCPP-AFA) is a unique, partner-led approach to addressing natural resource concerns at local, regional and landscape scales. NRCS is authorized to fund up to 15 RCPP-AFA projects across the country where partners will be given greater liberty to manage an RCPP project and the associated relationships with participating producers and landowners. For more information on the RCPP program contact Jill Reinhart, Assistant State Conservationist for Partnerships, at jill.reinhart@usda.gov.

Conservation Innovation Grants (CIG)

On Farm Conservation Trials Deadline Extension

Deadlines for CIG On-Farm Conservation Trials have been extended for project proposal submissions to May 29. Originally deadlines were mid-May, but NRCS wanted to provide additional time because of the coronavirus pandemic. On-Farm Trials, help support the adoption and evaluation of innovative conservation approaches on agricultural land. For more information about On-Farm Trails

<http://www.nrcs.usda.gov/wps/portal/nrcs/detail/national/programs/financial/cig/?cid=nrcseprd1459039>

General CIG

NRCS announced a \$15 million investment nationally to help support the adoption of innovative conservation approaches on agricultural lands through the general Conservation Innovation Grant program. CIG projects inspire creative problem-solving solutions that boost production on farms and private forests and improve natural resources. NRCS is accepting proposals through June 29, 2020. This year's priorities are water reuse, water quality, air quality, energy and wildlife habitat.

This funding is distinct from the On-Farm Conservation Innovation Trials, which is a separate CIG component created by the 2018 Farm Bill.

CIG applications must be submitted through [Grants.gov](https://www.grants.gov) by 11:59 p.m. EDT on June 29, 2020. A webinar for potential applicants is scheduled for 3 p.m. EDT on May 13, 2020. Information on how to participate in the webinar is posted [here](#).

CONSERVATION RESERVE PROGRAM (CRP) – CLEAR30

Farm Service Agency (FSA) will open signup this summer for CLEAR30, a new pilot program that offers farmers and landowners an opportunity to enroll in a 30-year Conservation Reserve Program (CRP) contract. This pilot is available to farmers and landowners with expiring water-quality practice CRP contracts in the Great Lakes regions. The program signup period is July 6 to Aug. 21, 2020.

Eligible producers must have expiring Clean Lakes, Estuaries and Rivers (CLEAR) initiative contracts, including continuous CRP Cropland contracts with water-quality practices or marginal pasturelands CRP contracts devoted to riparian buffers, wildlife habitat buffers or wetland buffers. The longer contracts will help ensure that practices remain in place for 30 years, which will help reduce sediment and nutrient runoff and help prevent algal blooms.

Annual rental payment for landowners who enroll in CLEAR30 will be equal to the current Continuous CRP annual payment rate plus an inflationary adjustment of 27.5 percent, since CLEAR30 contracts will be for 30 years – much longer than the 10 to 15-year contracts for Continuous CRP offers.

INDIANA CONSERVATION PARTNERSHIP WEBINAR

The Indiana Conservation Partnership will be holding a webinar on May 12, 2020 from 9AM to 10:30AM (Eastern Time). Topics of discussion include:

- ICP Annual Accomplishments
- Updates on Hemp Production in Indiana
- New ICP Unfunded Cooperative Agreement and Vehicle Use
- Purdue Extension Update
- CRP and New Farm Stimulus Package

To join the Zoom meeting visit :

<https://zoom.us/j/95005332812?pwd=dDZDY24yNXVoUk5pQWZZTDMwbFdRdz09>

Meeting ID: 950 0533 2812

Password: boilers

Annual Meeting

	Actual
Silent Auction	\$ -
Speaker Sponsors	\$ 3,841.00
Notebook Sponsor	\$ 639.59
Ticket Sales	\$ 3,000.00
Tickets still owe	\$ 30.00

- motion to wire off approved ✓

Total Income \$ 7,510.59

Hall Rental	\$ 350.00
Legal Ad	\$ 33.74
Notebooks	\$ 639.59
Awards	\$ 44.92
Invitation Cards	\$ 27.49
Postage	\$ 66.55
Tablecloths	\$ 64.76
Flowers	\$ 50.98
Hall Insurance	\$ 95.00
Security Guard	\$ 105.00
Meal & Pies	\$ 3,410.00
Chad Pregracke	\$ 5,000.00
hotel	\$ -

need to add to 2021 budget

didn't use

Total Expenses \$ 9,888.03

Net Income \$ (2,377.44)

- 200 paid tickets
- 2 unpaid tickets
- 18 VIP/Staff/Comp Tickets

2020 Producer's Workshop Budget

Income

CCSI donation	\$	1,000.00
Sponsors	\$	700.00
Income Total	\$	1,700.00

Expenses

Food for 55 people

Breakfast	\$	330.00
lunch	\$	1,097.25
Service Charge 20%	\$	285.45
Total Expenses	\$	1,712.70

Net Income	\$	(12.70)
split in 1/2	\$	(6.35)

Marshall Portion	\$	6.35
Marshall Postage 37 postcards	\$	12.95
Marshall Total	\$	19.30

2020 Producer's Meeting Sponsors

Name	Donation	
Jennings Insurance	\$ 100.00	Sponsor
Farmer's Drainage	\$ 100.00	Sponsor
Irrigation Solutions	\$ 100.00	Sponsor
Agronomic Solutions	\$ 100.00	Sponsor
Lehman & Lehman	\$ 50.00	Partner
Farm Bureau Ins - Andy Beutter	\$ 100.00	Sponsor
Farm Fertilizers & Seed Inc	\$ 50.00	Partner
Goehenour Ag Services Inc.	\$ 100.00	Sponsor
Total sponsors	\$ 700.00	

Internal Controls for the St. Joseph County Soil & Water Conservation District

Summary

Component One: Control Environment

- Principle 1. The oversight body and management demonstrate a commitment to integrity and ethical values.
- Principle 2. The oversight body oversees the entity's internal control system.
- Principle 3. Management establishes an organizational structure, assigns responsibility, and delegates authority to achieve the political subdivision's objectives.
- Principle 4. Management demonstrates a commitment to attract, develop and retain competent individuals.
- Principle 5. Management evaluates performance and holds individuals accountable for their internal control responsibilities.

Component Two: Risk Assessment

- Principle 6. Management defines objectives clearly to enable the identification of risks and defines risk tolerances.
- Principle 7. Management identifies, analyzes, and responds to risk related to achieving the defined objectives.
- Principle 8. Management considers the potential for fraud when identifying, analyzing, and responding to risks.
- Principle 9. Management identifies, analyzes, and responds to significant changes that could impact the internal control system.

Component Three: Control Activities

- Principle 10. Management designs control activities to achieve objectives and respond to risks.
- Principle 11. Management designs the political subdivision's information system and related control activities to achieve objectives and respond to risks.
- Principle 12. Management implements control activities through policies.

Component Four: Information and Communication

- Principle 13. Management uses quality information to achieve the political subdivision's objectives.
- Principle 14. Management internally communicates the necessary quality information to achieve the political subdivision's objectives.
- Principle 15. Management externally communicates the necessary quality information to achieve the entity's objectives.

Component Five: Monitoring Activities

- Principle 16. Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.
- Principle 17. Management remediates identified internal control deficiencies on a timely basis.

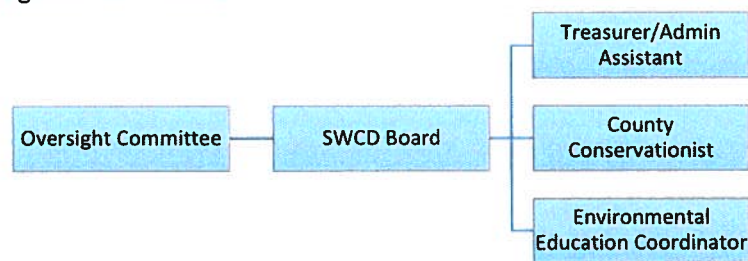
Appendix

- Internal Control Activities
- Confidential Reporting Process
- Internal Control Training Certification for elected officials, appointees and employees.

Component One: Control Environment

The control environment sets the tone of the organization and influences the effectiveness of internal controls within the government. Many factors determine the control environment, including the oversight body's attitude, actions, and values; commitment to competence and human resource policies and practices; assignment of authority and responsibility; and participation.

- **Principle 1. The oversight body and management demonstrate a commitment to integrity and ethical values.**
 - As part of its commitment to an overall system of internal control, the oversight body develops and implements a formal ethics policy. In order to ensure the policy is communicated to each person, a system of annual acknowledgment could be devised; for example, through e-mail submission or manual documentation, each official and employee attests they have read the policy and will adhere to the policy.
 - In furtherance of its commitment to integrity and ethical values, the oversight body and management consider the following procedures:
 - Conveying periodic messages of philosophy and expectations to all employees.
 - Evaluating the internal control system for weaknesses on a regular basis, providing resolutions to any weaknesses, and informing employees of changes in procedure.
 - Establishing a confidential reporting system for individuals to report suspected fraud and abuse of local policies.
 - Instituting procedures to address violations of policies and consequences for violation.
- **Principle 2. The oversight body oversees the entity's internal control system.**
 - If considered necessary, the legislative body establishes an oversight committee and appoints members with high ethical values, excellent communication and problem solving skills. This committee must consist of at least one elected or appointed supervisor and may consist of one or more associate supervisors. This committee oversees the internal control system and advises the legislative body and management on internal control issues. In the event that an oversight body is not created, the legislative body would be responsible for overseeing the internal control system for the entity.
 - Management provides documented control processes to the oversight body for review and input. The oversight body should analyze the internal control system for weakness on an entity-wide basis as well as on a departmental basis. Ideally, offices and departments utilize the oversight body as a resource for ideas.
 - To ensure inclusion of all components in the internal control system, the oversight body provides a template of the five components with corresponding principles to each person responsible for the achievement of a defined objective. The point person for a particular objective shows modifications for those areas that are directly related to the objective.
- **Principle 3. Management establishes an organizational structure, assigns responsibility, and delegates authority to achieve the political subdivision's objectives.**
 - Management establishes and documents the organizational structure of each office and department. Examples of items to incorporate into the structure include:
 - An organizational chart.



- Designation of responsible persons for each part of the accounting process.

Approved at the June 28, 2016 Board Meeting.

- Oversight Committee – This committee must consist of at least one elected or appointed supervisor and may consist of one or more associate supervisors. This committee oversees the internal control system and advises the legislative body and management on internal control issues. Training of staff and board members of internal controls annually or when new employee staff or board members start. In the event that an oversight body is not created, the legislative body would be responsible for overseeing the internal control system for the entity.
- SWCD Board – shall oversee fund appropriations and approve the monthly reports as well as the monthly claims to be paid. They shall also annually approve the budget for the following fiscal year.
- Treasurer/Administrative Assistant – Bonded; responsible for all accounts receivable and accounts payable, monthly reporting to the SWCD Board, annual reporting to SBOA, handling all documentation of records and internal controls. This individual will also be required to train any new staff and/or supervisors on the internal control policies.
- County Conservationist – Bonded; shall help treasurer with all duties listed above when treasurer is unavailable.
- Environmental Education Coordinator – shall receive funds from outside programs and deliver to treasurer within a reasonable timeframe.
- **Principle 4. Management demonstrates a commitment to attract, develop and retain competent individuals.**
 - Management determines the skills necessary for each level of the organizational chart and assesses each employee for skills necessary to accomplish the assigned responsibilities. The oversight body develops a plan to continually train employees on new procedures, laws, and governmental guidelines. Items to consider include:
 - Creating job descriptions and determining skills necessary to perform jobs.
 - Tracking the training schedules and review courses for each employee.
 - Completing evaluations on a regular basis and addressing any deficiency in skills.
 - Assessing the best recruitment pools for the differing skill sets of skills, i.e., interviewing at job fairs, colleges, internship programs, etc.
- **Principle 5. Management evaluates performance and holds individuals accountable for their internal control responsibilities.**
 - Management develops a formal employee evaluation system to assess the performance of each employee's internal control responsibilities.
 - The oversight body establishes overall policies with objectives that cross over offices and departments. Examples might be grant coordination, claims processing, and personnel and payroll procedures.
 - Management establishes communication procedures to ascertain weaknesses in internal controls as well as non-compliance with internal control procedures. For example, communications may be received internally from other employees or externally from citizen complaints or issues. Procedures may include a mechanism for responding to these communications, including communication back to the employee who was non-compliant with procedures.
 - Management and the oversight body work together to address noncompliance with internal control procedures and take appropriate action to correct the noncompliance.

Component Two: Risk Assessment

Risk assessment is the process used to identify, analyze, and manage potential risks to the governmental entity's objective. When performing a risk assessment, management considers the effects of change and inherent risk.

During times of change, events can occur that expose the government to increased risk, such as change in management or responsibilities of management; rapid growth; new technology or information systems; or new programs or services. Certain activities have a greater potential for loss from fraud, waste, unauthorized use, or misappropriation. For example, the handling of cash has a much higher inherent risk for theft than data entry activities.

Approved at the June 28, 2016 Board Meeting.

- **Principle 6. Management defines objectives clearly to enable the identification of risks and defines risk tolerances.**
 - Objectives fall within three major categories:
 - Operations - Effectiveness and efficiency of operations.
 - Reporting – Reliability of reporting for internal and external use.
 - Compliance – Compliance with applicable laws and regulations.
- **Principle 7. Management identifies, analyzes, and responds to risk related to achieving the defined objectives.**
 - In the identification process, management recognizes the various types of risks at the entity and transaction levels for each objective. For example, risk factors may include the organizational structure, new technology, complexity of a program or transaction, new or amended laws, or economic instability. Management analyzes identified risk to estimate the effect of the risk on achieving the defined objectives at the entity level and transaction level.
 - Risks may be analyzed individually or collectively. Once the risks have been identified and analyzed, management determines how to respond to each risk and design specific actions accordingly. For example, management may accept the risk and take no action in response; choose to eliminate certain processes to avoid the risk; reduce the risk by instituting controls; or transfer the risk. Certain responses to fraud risk are required by statute, such as the purchase of official bonds.
- **Principle 8. Management considers the potential for fraud when identifying, analyzing, and responding to risks.**
 - Management considers the types of fraud which can occur, such as fraudulent financial reporting, misappropriation of assets, and illegal acts. In addition to fraud, management assesses the likelihood of other types of misconduct such as waste or abuse. Various risk factors may need to be evaluated as well as allegations from internal or external parties. The analysis and response to fraud risk is similar to the procedures set for in the analysis and response to risk in Principle 7. Certain responses to discovered fraud are required by statute:
 - IC 5-11-1-27(l) Report of Misappropriation of Funds to State Board of Accounts and Prosecuting Attorney.
 - IC 5-11-1-27(j) Report of Material Variances, Losses, Shortages, or Thefts to the State Board of Accounts.
- **Principle 9. Management identifies, analyzes, and responds to significant changes that could impact the internal control system.**
 - Internal control procedures require evaluation and adjustment on a regular basis to accommodate the impact of future changes; for example, personnel changes, newly elected officials, new programs, new technology, new laws, and financial fluctuations. For example,
 - New employees receive training on internal controls and employee policies.
 - New software requires a reevaluation of policies and procedures to determine if existing controls will continue to be effective and if new controls need to be designed and implemented. (Procedures that worked well under a manual or a previous software system may no longer be applicable under the new system).
 - A change in reporting requires a review of internal controls over the compilation of the report.

Component Three: Control Activities

Once risks are identified and assessed, management develops control activities to minimize the risks. Control activities detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. However, in very small governmental units, such segregation may not be practical. The St. Joseph County SWCD shall conduct the following control activities. If needs change, controls shall be agreed upon by the board of supervisors.

Approved at the June 28, 2016 Board Meeting.

- **Principle 10. Management designs control activities to achieve objectives and respond to risks.**

- A. Payroll Activities (As of 2016, payroll for staff employees are completed by the St. Joseph County HR.)**

- a. Salaries and wage rates are verified by someone outside of the payroll process.
 - i. Annual St. Joseph County Budget must be presented to the SWCD Board and approved during a public board meeting.
 - ii. Mileage reimbursement and per diem shall reflect the same amount that St. Joseph County adopts. Administrative Assistant shall confirm amounts from the county by the January board meeting to be approved by the supervisors.
- b. The responsibilities for approving time sheets are segregated from those inputting data.
- c. Employees' time and attendance records are approved by their supervisors.

- B. Disbursement Activities**

- a. The responsibility for approving claims is segregated from those preparing the claims.
- b. Checks are written by an individual other than the one approving the claim.
- c. Checks are signed by an individual other than the one preparing them.
- d. Claims for payment are reviewed and approved by the governing body prior to payment. There are certain items that could be paid prior to the board meeting such as postage or other bills due before the meeting date.
- e. A reconciliation is completed between the claims for payment approved by the board and the actual disbursements posted to the ledger.
- f. Vendor checks are accounted for in numerical order and reconciled to the disbursement ledger.
- g. Invoices or other receipts are attached to each claim to support the disbursement.
- h. A review is completed by an individual outside the disbursement process in which the claim amount is compared to the supporting documentation attached to the claim and the amount of the check.
- i. Access to disbursement applications is appropriately controlled by user logins and passwords.

- C. Receipting Activities**

- a. Pre-numbered receipts are issued for all money collected and the duplicate receipt is retained.
- b. Receipts are reconciled to the cash receipts ledger.
- c. Receipts indicate the type of payment received (cash, check, etc.) and this is reconciled to the make-up of the bank deposit.
- d. Adjustments to customer accounts are approved by the governing body only after a thorough review.
- e. A periodic review is completed of all adjustments made to customer accounts by an individual independent of the billing and accounts receivable processes to ensure that all adjustments made have proper approval from the governing body.

- D. Cash Activities**

- a. Petty cash will be maintained at \$40 to be used for change only for in office sales & will be stored in a locked drawer. The administrative assistant shall be the custodian of the petty cash fund.
Ex. Wildflower Seed Packets, Annual Meeting Ticket Sales, etc.
- b. A reconciliation between the recorded cash balance and the bank balance is completed.
- c. The monthly reconciliation between the cash balance and the bank balance is thoroughly reviewed and approved by the governing body.
- d. Disbursements from and reimbursements to petty cash funds are periodically reviewed.
- e. Petty cash funds shall not be used as a check cashing fund or for travel expenses which should be turned in on a travel voucher form.

- E. Credit Cards Transactions**

- a. A designated official or employee oversees the issuance and use of the credit cards. This shall be the treasurer of the board of supervisors.
- b. An ordinance or resolution specifically states the purposes for which the credit card may be used. As stated in the St. Joseph County SWCD Policy Handbook, the district credit card may be used for the following:

Approved at the June 28, 2016 Board Meeting.

- i. Gas for District Vehicle
 - ii. Vehicle repairs
 - iii. Hotel, reservations and payment
 - iv. Registration fees
 - v. Meals during SWCD approved trainings that are not covered by registration fees.
 - vi. Office, operational & educational supplies, not to exceed \$100.00 (Owl Prowl supplies not to exceed \$500/transaction)
 - vii. All receipts are to be turned in to the SWCD Administrative Assistant, as soon as possible.
- c. The designated official or employee collects the credit card at the time of termination of employment of any card holder.
 - d. A designated person reviews transactions listed on the credit card statements for sufficient documentation and inclusion in claim to the Board.
- **Principle 11. Management designs the political subdivision's information system and related control activities to achieve objectives and respond to risks.**
 - Management may utilize Information technology (IT) systems as an integral part of the internal control system. In many cases, IT systems are used to record all financial information for a governmental entity. In these instances, the IT system may provide many different internal controls over the financial reporting process.
 - It must be noted that the use of an IT system can also create risks to the internal control structure. The procedures and calculations performed by the IT system must be checked to ensure they are functioning properly. Reliance on the IT system to perform these functions without verification of the accuracy can result in inaccurate reports and information. In addition, the IT system must also be adequately protected from unauthorized use to avoid the recording of unauthorized transactions or unauthorized changes to existing data. Also, safeguards must be established to prevent loss of data in the event of a failure of the IT system
 - All of these considerations, both the benefits and risks, must be weighed by the governmental entity when deciding whether or not to make the IT system a part of the internal control structure.
 - **Principle 12. Management implements control activities through policies.**
 - Management establishes policies in sufficient detail to address all identified risks. Procedures are communicated in writing to all employees that are part of the financial or reporting process.
 - Internal control procedures are written and available to all employees as part of the St. Joseph County SWCD Policy Handbook.
 - Variances from established procedures are brought to management's attention.
 - The legislative body formalizes procedures by review and adoption during a public meeting.
 - Templates are provided for frequent procedures that document the required procedures and adherence to the procedures such as travel, credit card purchases, employee reimbursements, etc.

Component Four: Information and Communication

An internal control structure must provide for the identification, capture, and exchange of information within the government and with external parties. Internal communication allows supervisors to convey responsibilities and issues to their staff. In turn, staff alert supervisors to potential problems; administration and program staff communicate requirements and expectations to each other. Effective communication also encourages employee involvement. In regard to external communication, staff relies on the information system, including the accounting system, to accurately report activities to the Legislature, oversight agencies, and federal grantors and public entities filing Public Records requests.

- **Principle 13. Management uses quality information to achieve the political subdivision's objectives.**
 - The St. Joseph County SWCD will use quality information to achieve their objectives.
- **Principle 14. Management internally communicates the necessary quality information to achieve the political subdivision's objectives.**

Approved at the June 28, 2016 Board Meeting.

- The St. Joseph County SWCD and board of supervisors and oversight committee (if separate) will communicate amongst each other and all staff members the necessary quality information to achieve the districts objectives. For the purpose of internal communication, St. Joseph County SWCD will use various forms of communication, such as written documents, face-to-face meetings, and/or telecommunication.
- **Principle 15. Management externally communicates the necessary quality information to achieve the entity's objectives.**
 - Communications with State Board of Accounts, other State agencies, grantor agencies, regulatory agencies are documented by email, memos, letters and other correspondence.
 - Logs are kept for information provided verbally.
 - Procedures are established to retain public documents.
 - Reports are cross checked for accuracy, relevancy and timeliness of information.

Component Five: Monitoring Activities

Monitoring activities allow management to assess the quality of internal controls over time and make adjustments as necessary. Proper monitoring ensures that controls function properly.

- **Principle 16. Management establishes and operates monitoring activities to monitor the internal control system and evaluate the results.**
 - When establishing a monitoring system, management may consider the following procedures:
 - Periodic checks are performed to determine if controls are in place and working effectively.
 - Control activities are reviewed to determine if the actual activities are in compliance with established procedures.
 - Deficiencies in the internal control process are documented and remediation is quickly completed to address any deficiencies.
 - Many of the control activities can also be used as monitoring activities with the only change in the intent of the control. For example, reviewing a bank reconciliation for accuracy and supporting documents is a control activity; reviewing a bank reconciliation to ensure that appropriate personnel completed and reviewed the reconciliation in accordance with internal control procedures is a monitoring activity. Monitoring activities should be documented by signatures, initials or other methods.
- **Principle 17. Management remediates identified internal control deficiencies on a timely basis.**
 - Internal control deficiencies may be identified internally through monitoring or externally through audit reports, communication from grantor agencies, etc. Once identified, staff addresses deficiencies immediately through the development of formal or informal corrective action plans. Staff and the oversight body work together to ensure the corrective action plan is implemented and the resulting changes are effective in correcting internal control weaknesses.
 - Staff and the oversight body meet regularly to discuss controls, weaknesses and corrective action plans.

APPENDIX

Internal Control Activities

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 - vii. All receipts are to be turned in to the SWCD Administrative Assistant, as soon as possible.
- c. The designated official or employee collects the credit card at the time of termination of employment of any card holder.
- d. A designated person reviews transactions listed on the credit card statements for sufficient documentation and inclusion in claim to the Board.

Confidential Reporting Process

- A. Confidential Reporting for individuals that suspect fraud and abuse of local policies:
 - a. It is the policy of the St. Joseph County SWCD to identify and promptly investigate any possibility of fraudulent or related dishonest activities against the St. Joseph County SWCD and, when appropriate, to pursue legal remedies available under the law.
 - b. The St. Joseph County SWCD will take appropriate disciplinary and legal actions against employees and/or entities including the possibility of termination of employment, restitution, and forwarding information to the appropriate authorities for criminal prosecution.
 - c. If an SWCD staff determines a suspected activity may involve fraud or related dishonest activity, they should contact their SWCD Board Chairman. This shall be done in writing describing the suspected activity in detail.
 - d. If the SWCD board of supervisors then determines a suspected activity may involve fraud or related dishonest activity, they should contact their county auditor's office. An internal audit should be performed by the county.
- B. Great care must be taken in the dealing with suspected dishonest or fraudulent activities to avoid the following:
 - a. Incorrect accusations.
 - b. Alerting suspected individuals that an investigation is underway.
 - c. Treating employees unfairly.
 - d. Making statements that could lead to claims of false accusations or other offenses.
- C. Individuals who knowingly make false accusations may be subject to disciplinary action.
- D. Responsibilities of the board in handling dishonest or fraudulent activities include the following:
 - a. Do not contact (unless requested) the suspected individual to determine facts or demand restitution. Under no circumstances should there be any reference to "what you did," "the crime," "the fraud," "the forgery," "the misappropriation," etc.
 - b. Do not discuss the case, facts, suspicions, or allegations with anyone outside the St. Joseph County SWCD, unless specifically directed to do so by the Board of Supervisors or the County.

Approved at the June 28, 2016 Board Meeting.

INTERNAL CONTROL TRAINING CERTIFICATION FOR ELECTED OFFICIALS, APPOINTEES, AND EMPLOYEES

I, _____, the duly elected, appointed, or employed
(Print name)

_____ for St. Joseph County SWCD certify that I
(Position or title) (Political subdivision)

received the following training concerning internal controls standards and procedures as required by
Ind. Code § 5-11-1-27(g)(2):

Title of Training	Time Spent
<u>Internal Controls Overview</u>	_____
_____	_____
_____	_____

Date: _____

Signature

* This certification may be printed, signed, and retained in paper form or electronically. If signed electronically, the elected official, appointee, or employee must designate his or her signature by typing the last four (4) digits of their Social Security number in the signature line.