

## MONTHLY BOARD MEETING MINUTES

Tuesday, June 28, 2016

**I. CALL TO ORDER - On Tuesday June 28, 2016, at 7:47 am a regular meeting of the Board of Supervisors of the St Joseph County SWCD at the Plymouth USDA Service Center was called to order by John Dooms, Chairman.**

**PRESENT – SWCD**

John Dooms, Chair/Supervisor  
Mike Burkholder, Supervisor  
Stacey Silvers, Supervisor  
Dave Vandewalle, Supervisor  
Dave Craft

**PRESENT – SWCD/NRCS**

Debbie Knepp, NRCS DC  
Rick Glassman, SWCD EEC  
Sarah Longenecker, SWCD CC  
Sandra Hoffarth, SWCD AA

**Present -**

**EX-OFFICIO**  
n/a

**PRESENT – Public**

David Straughn

**ABSENT – SWCD**

Jeremy Cooper, Vice-Chair/Supervisor  
James Rodriguez, NRCS SC  
Jan Ivkovich  
Dale Stoner  
Dru Wrasse  
Jim LaFree  
Randy Matthys  
Arlene Schuchman  
Richard Schmidt  
Carole Riewe  
Chuck Lehman  
Joe Long

**II. ADDITIONS TO AGENDA - Rick asked to add his mileage claim under approval of claims.**

**III. REGULAR BUSINESS**

- a. **Legislative Updates** – See attached for resolutions information.
- b. **Indiana Conservation Partnership Updates** – n/a
- c. **Minutes: April 19, 2016 board meeting**– The minutes were reviewed and approved as presented.
- d. **Treasurer’s Report: (4/20/16-6/27/2016)** – The treasurer’s reports were both reviewed and approved as submitted.
- e. **Approval of Claims (4/20/16-6/27/2016)** – It was decided to hold Rick’s mileage claim until next month after staff discussions can be held. A motion (Burkholder, Silvers) was made to approve Claim Nos. 11117-11125 for a total of \$1,685.88 as presented. Both carried

**IV. OLD BUSINESS**

- a. **St. Joseph Co. Soil & Water Conservation Partnership Staff Written Reports** – The field office & Education reports were presented to the board and reviewed. (Attached). Knepp went over the NRCS talking points (attached).
- b. **Legislator Tour** – Dooms let the board know how the tour was a success and allowed Tim Wesco and the district directors from Donnelly, Walorski & Coats’ office to see firsthand some of the conservation practices being implemented in our county. It was requested we send thank you cards to those in attendance. A suggestion was made to send cards or e-mails to those unable to attend and let them know if they are interested to go out that we are available to do one-on-one tours.

**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. **Soil Health & Sustainability for Midwestern Field Staff** – Longenecker requested to attend this 3 day workshop Aug 30-Sept 3. It was suggested that Glassman attend as well. Registration is \$195 and lodging is \$86/night. A recommendation (Burkholder, Craft) and motion (Burkholder, Silvers) was made for 3 nights stay and registration totaling \$453 be approved for any staff or supervisor who would like to attend. Both carried.
- b. **Internal Controls** – Hoffarth briefly went over the internal controls and answered questions that were brought up. One suggestion is to add a policy for lost or damaged items that are owned by the district. Went over policy that the staff have changed since the draft was started. A motion (Vandewalle, Burkholder) was made and carried to approve the internal controls. All staff and supervisors will sign stating they have reviewed and they were trained on our internal controls. This will be reviewed annually and added to our Annual Work Plan.
- c. **Tick Remover Tool via Amazon** – Longenecker requested the purchase of a tick removal tool for the office use after returning from the field. Cost with tax (prime eligible so free shipping) is roughly \$16. A motion (Burkholder, Silvers) was made to release \$16 to purchase a 3 pack tick remover tool for the office.

**VI. PRIVILEGE OF FLOOR – A thank you note (attached) was sent from the St. Joseph County Ag Team for sponsoring the table and chairs for the 2016 Ag Days.**

**VII. ADJOURNMENT – The board meeting adjourned at 8:43 am.**

Respectfully submitted,

**Sandra Hoffarth**

**Administrative Assistant**

**St. Joseph County Soil & Water Conservation District**

2903 Gary Drive, Plymouth, IN 46563

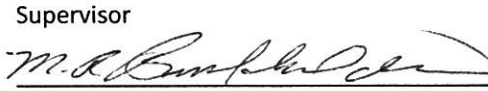
Email: [Sandra.hoffarth@in.nacdnet.net](mailto:Sandra.hoffarth@in.nacdnet.net)


[www.stjosephswcd.org](http://www.stjosephswcd.org)

**Approved by:**

  
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Supervisor

  
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Supervisor

  
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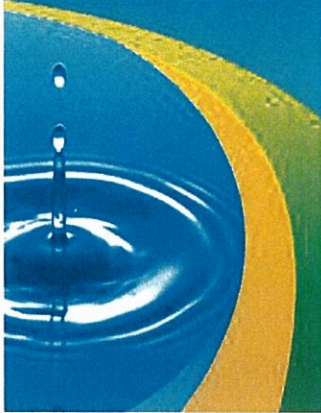
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Supervisor

www.iaswcd.org



**Indiana Association of  
Soil and Water  
Conservation Districts**

Protecting and enhancing Indiana's soil  
and water resources for all Hoosiers



**IASWCD**

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Roger Wenning  
Decatur County

**EXECUTIVE DIRECTOR:**  
Jennifer Boyle Warner  
[Jennifer-boyle@iaswcd.org](mailto:Jennifer-boyle@iaswcd.org)

May 24, 2016

To: All Indiana Soil and Water Conservation Districts

Now is the time to consider and submit resolutions for the 2017 Annual Business Meeting. Please submit resolutions (using the attached word document) to be heard at the 2017 Annual Conference no later than **Friday, September 9, 2016**. Resolutions received after 4 p.m. on September 9 will not be accepted. Printed Supervisors' names in the signature box will indicate they have approved submitting the resolution. Please refer to the resolution process for more information.

As a reminder, resolutions are in effect for five years (sunset policy). Resolutions will be dealt with as follows:

- |                            |  |
|----------------------------|--|
| <b>September 9, 2016</b>   | <i>Resolutions due to the IASWCD Office, Attn: IASWCD, 225 S. East St., Ste. 740, Indianapolis, IN 46202. Email <a href="mailto:Jennifer-boyle@iaswcd.org">Jennifer-boyle@iaswcd.org</a></i> |
| <b>September 16, 2016</b>  | <i>Confirmations sent to districts who submitted resolutions.</i>  |
| <b>October, 2016</b>       | <i>Resolutions reviewed for adequate information by IASWCD.</i>  |
| <b>November 14, 2016</b>   | <i>Resolutions emailed back to Districts for discussion at SWCD board meetings.</i>  |
| <b>January 23-24, 2017</b> | <i>Annual Conference of Indiana SWCDs</i>  |
| <b>January 23, 2017</b>    | <i>Resolution Briefing session (Clarify resolutions, no debate)</i>  |
| <b>January 24, 2017</b>    | <i>Delegates vote on resolutions at IASWCD Annual Business Meeting. <u>If you submitted a resolution, your delegate must be present to answer questions.</u></i>                             |

Sincerely,

Jennifer Boyle Warner  
Executive Director

**THE IASWCD MISSION** *is to enable the conservation of natural resources of Indiana.*



## IASWCD Resolution Process

Updated 2012

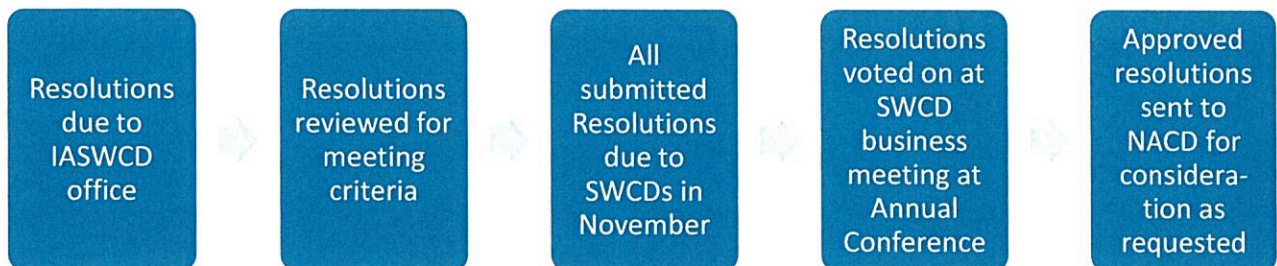
Resolutions may be submitted by any local soil and water district(s) (SWCD) or IASWCD committee. Resolutions will be reviewed to make sure they fit the required criteria below. These resolutions will be provided to all 92 local soil and water conservation districts. All resolutions will then be voted on at the Annual Business meeting.

All resolutions formally adopted will remain in effect for five years. Resolutions will sunset five years after adoption and thereafter no longer reflect IASWCD positions, unless otherwise reinstated by a new vote. Therefore, the resolution must again go through the process as stated above. The IASWCD will maintain a log of all resolution sunset dates and make this available to the SWCDs.

### ***Required Criteria for any IASWCD Resolution:***

- The resolution should have regional/state/or national significance.
- The resolution should address an issue that is timely and/or pressing concern to Indiana SWCDs
- The resolution should delineate desired outcomes/goals/timeline of action.
- The resolution should be in line with the goals, priorities and mission of the IASWCD.
- The resolution should be in line with the goals and priorities of IASWCD staff resources.

### **Resolution Flow Chart**





## **Update on Adopted IASWCD Resolutions (2012-2016)**

### **Revision of State Board of Accounts Policy (2016)**

That the Indiana Association of Soil and Water Conservation Districts (IASWCD) prepare and advocate legislation for SWCD's to be allowed to purchase food when events are being reimbursed by individuals or sponsors.

#### **Update: COMPLETED**

- Language has been updated by the State Board of Accounts to allow Districts to purchase food for events as long as those events fall within the mission of the District. All Districts were encouraged to adopt a policy statement to reflect allowance of food purchases.

### **Removal of government match rule for \$10,000 base local match (2015)**

That the IASWCD submit legislative language to change the match requirement from local Government to any outside funding source.

#### **Update: COMPLETED**

- Included in SB 238 <https://iga.in.gov/legislative/2016/bills/senate/238>

### **SWCD and Township Cooperative Conservation Objectives (2015)**

That the IASWCD help support the efforts to add more conservation funding responsibilities to township government, and help develop and coordinate local conservation partnerships to make more township tax funds available for cooperative watershed conservation projects within counties and within adjacent counties.

#### **Update: In Progress**

- Bill submitted during 2015 Legislative Session by Rep. Lucas, but was not heard in Committee.
- Continued discussion; hoping to revive for 2017 legislative session

### **Economic Impact of Cover Crops, No-till and Improved Soil Health (2014)**

That the Indiana Association of Soil and Water Conservation Districts, Inc. in support of this resolution would draft a proposal to support the collection of economic data to support the premise that improved Soil Health will lead to improved yields, reduced inputs, increased profits, reduced soil erosion, improved water quality, increase water holding capacity and increased resilience of the soil during times of stress. The IASWCD would support this resolution by drafting a letter of request for SWCDs across the state to make voluntary contributions of \$500 per year for period of three (3) years to be placed in a fund to support collection of economic data on the benefits of Soil Health either directly or through other funding sources.

#### **Update: In Progress**

- Referred to CCSI Oversight Committee
- Letter being drafted spring 2016

### **Natural Resources Extraction Tax (2014)**

That the IASWCD in support of this resolution assigns the research of this proposal and subsequent creation of draft legislation for the 2015 legislative session.

#### **Update: Referred to SWCD Funding Task Force**

### **Erosion Control Plans and MS4s (2013)**

That the Indiana Association of Soil and Water Conservation Districts (IASWCD), in the form of a letter and follow up meeting(s), will express to IDEM its support of written agreements made between MS4's and Districts, with the cooperation of IDEM in making the designation, for the purpose of construction site plan reviews and inspections in line with **327 IAC 15-13** and **327 IAC 15-5**.

#### **Update: No action taken yet**

### **Woodlands and CRP (2013)**

That IASWCD lobby or advocate to the Farm Service Agency allowing existing forest acreage to be enrolled in specific CRP programs. The conservation results would be more immediate and less monetary investment incurred to establish conservation habitat. The greatest benefit is the conservation of our forests.

#### **Update: In progress**

- *Resolution was reviewed by Farm Service Agency (FSA) prior to Annual Business Meeting. A change in the legislative language within the Farm Bill would be needed. Jay County SWCD was advised to amend their resolution to include language asking the National Association of Conservation Districts to advocate for the change. This action was not included in the resolution.*
- *No further action will be taken unless Resolution is brought forth again and amended.*

### **Removing Barriers to the Adoption and Utilization of Cover Crops (2012)\***

That the IASWCD will draft a formal request (hopefully in conjunction with the ICP Leadership) to the USDA Secretary of Agriculture to initiate the establishment of a uniform USDA support policy on the use and benefits of cover crops that is consistent among agencies and programs and will expedite the removal of policies that present barriers to the adoption and use of cover crops. The Secretary will also be requested to direct immediate and regular discussion between NRCS National Headquarters technical leaders, RMA Policy Leaders and FSA Leaders to assure that cover crops (or any conservation practices), when applied according to FOTG standards, are exempt from adverse program determinations. The IASWCD will also request that state and national research institutions and foundations place priority to cover crop research and in particular, research toward the practical integration of cover crops into commercial production cropping systems.

#### **Update: In progress**

- *Referred to the Natural Resources Policy Advisory committee*

### **Revision of Phosphorus BMPs (2012)\***

That the IASWCD in conjunction with the ICP Leadership will institute a Phosphorus "Summit" to develop 'Best Accepted Technology' for phosphorus application and management for all planting systems. The IASWCD will also petition the USDA Secretary of Agriculture to revise USDA BMP standards so that the use of no till and cover crops will not be discouraged and primary deep tillage will not be considered phosphorus BMP.

#### **Update: In progress**

- *Referred to the Natural Resources Policy Advisory committee*

*\*Resolutions denoted with an asterisk will sunset in 2016 unless they are brought forth for continued action.*



Field Office Report  
April 18 through June 17, 2016

Environmental Quality Incentive Program

Develop plans and ranking for 2 EQIP applications

6 of the 18 contracts were funded. Developed contracts, job sheets and engineering designs

Wetland Reserve Program/Wetland Reserve Easement program

Warm Season Grass Buffer seeded around 15 acre wetland site

Questions from neighboring landowners on enhancements to WRP site

Monitoring of wetland sites - 9

Site visit to review land survey boundary for 71 acre site

Develop restoration plan for 71 acre site

Develop restoration plan for 57 acres of Monarch Habitat and 43 acres of pollinator habitat

Completed field evaluation of monarch site for before and after planting

Conservation Reserve program

Field visits/ Develop plans/contracts/job sheets – 13 (St Joseph); 8 (Marshall)

Status reviews – 2 (Marshall)

Provide engineers with information for design of 23 acre wetland site

GPS tile outlets for 95 acre wetland site

Modification of existing contract to reflect new mid-contract management dates

Regional Conservation Partnership Program

Develop plans and ranking for 2 RCPP applications

2 applications were funded. Developed contract and job sheets for 1

SWCD funded

Developed conservation plan for 2 acres of pollinator habitat

Conservation Stewardship program

2 applications – Determined eligible acreage and completed ranking tool

Developed violation contract

RULE 5/13

5 SWPPP Reviews

1 Notice of Termination

Wetlands – 7 wetland determinations (St Joseph)

8 wetland determinations (Marshall)

4 - Response to FSA form for potential violations

Highly Erodible land –11 determinations (St Joseph)

89 Determinations (Marshall)

53 Determinations (Miami)

Appeal on 2 tracts – completed field work and reissued determination

Meeting with coordinator of Lakeville Wetland Project

Compost Workshop – 2

National Planning Survey

Provide landowner with information on improving his warm season grasses

River Friendly Farmer Awards

Completed 5% status reviews – 10

Newsletter articles and layout

Legislative Tour

Meetings

Staff Meetings – 9

Local Food and Ag Council

NRCS Field Employee Council

No-till Diagnostics Workshop

Employee Appreciation Day

Webinars – History of Erosion

Monarch Initiative

Planting Warm Season Grasses Into Cool Season Grasses

Grazing Annuals

Habitat for Pest management

NRCS Organic Handbook

Soil Health in Forests

Tillage Equipment

Weed Management in Organic systems

NRCS Area Meeting

MSP

SWCD Regional Staff Meeting

St Joseph River Symposium

Office Closed – May 30

Education report

April - **May 2016** -

IUSB watershed expedition

Plant 5 trees at Swanson Elementary School

2 Compost Workshops – total 29 participants

13 Schools, programs provided for:

Beiger (2), Emmons, Hums, Liberty, Battel, Nuner (2), Concord E side (Elkhart), North Liberty (2), Discovery (Porter), Prairie View, Olive, Culver (Marshall)

Programs presented:

- 5 - Earthworms – 3-K, 6-1<sup>st</sup> grade
- 2 - Amphibians/Reptiles – k & 3<sup>rd</sup>
- 2 - Endangered Species – 3<sup>rd</sup> & 4<sup>th</sup> grade
- 1 - Animals of Indiana – 4<sup>th</sup> grade
- 1 - Who's in the Hollowtree? – K
- 1 - Water and you – 5<sup>th</sup> grade
- 1 - Wildlife Dynamics – 4<sup>th</sup> grade
- 5 - Jethro the Scarecrow – 4-1<sup>st</sup>, K1 - Insect of Indiana – 1<sup>st</sup>, 7<sup>th</sup> grade
- 1 - Bats of Indiana – 3<sup>rd</sup> grade
- 4 - Recycling – 2-1<sup>st</sup>, 4<sup>th</sup> 6<sup>th</sup> grade
- 1 - Owl – 3<sup>rd</sup> grade
- 1 - Wetlands – 5<sup>th</sup> grade
- 2 - Legends - 1<sup>st</sup>, 6<sup>th</sup> grade
- 6 - Environmental Concerns – 3<sup>rd</sup>/4<sup>th</sup>, 4<sup>th</sup>, 3-5<sup>th</sup>, 6<sup>th</sup> grade
- 2 - Backyard Wildlife – 2 - 2<sup>nd</sup>
- 8 - Nature Games – 8 - 4<sup>th</sup>
- 1 - Insects – 1<sup>st</sup> grade
- 1 - Environmental Concerns – 5<sup>th</sup>
- 1 - General Hike – afterschool
- 1 - Swamp Stomp – 6<sup>th</sup>

Education report

May - **June 2016**

Mishawaka HS – career and soil health program.

Cobus Creek Festival

Cub Scout Camp – Camp Topenebee

Project Learning Tree workshop – jointly with County Parks – 4 participants

12 Swamp Stomps for:

St. Jude -4 & 5<sup>th</sup> grade, Boston (LaPorte) 2 days – 6<sup>th</sup> grade, Twin Branch – 6<sup>th</sup> grade, Prairie Vista – 4<sup>th</sup> grade, Walkerton – 6<sup>th</sup> grade, North Liberty 6<sup>th</sup> grade, St. Anthony – 7<sup>th</sup> grade, St. Matthew – 6<sup>th</sup> grade, Muessel – 4<sup>th</sup> grade, Beiger – 5<sup>th</sup> grade and St. Pius – 6<sup>th</sup> grade.



# DC Talking Points

May, 2016

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## **FARM BILL PROGRAM UPDATES**

### **Conservation Stewardship Program (CSP)**

General 16-1 applications must be in eligible status by May 2, 2016. NRCS employees should have reminded participants of any eligibility issues by April 4th. Evaluation with the Conservation Measurement Tool (CMT) must be completed by June 3, 2016 with acres and score showing in ProTracts. The state office will preapprove applications June 6-8th.

### **Wetland Enhancement Reserve Program (WREP)**

NRCS is investing \$15 million nationwide in the Wetland Reserve Enhancement Partnership (WREP), a special Initiative under NRCS' Agricultural Conservation Easement Program (ACEP), to work through agreements with states, nongovernmental organizations, not for profit organizations, and tribes to help create and restore wetlands. Through targeted WREP projects, dollars are made available for new enrollments into permanent or 30-year easements or restoration and management of existing Wetlands Reserve Program (WRP) and Wetlands Reserve Enhancement (WRE) enrollments. Proposals for WREP projects for both General WREP and WREP MRBI are due from partners by May 16<sup>th</sup>. Funds are still available to enhance existing WRP sites for monarchs.

## **SPECIAL INITIATIVES**

### **Regional Conservation Partnership Program (RCPP)**

FY17 Application for Program Funding (APF) has been announced. Pre-proposals are due May 10. The APF is available on [www.grants.gov](http://www.grants.gov), search for RCPP.

Partnership agreements are being developed for the FY16 funded projects, listed below. Program sign up for these projects can be announced after the agreements are signed, with a likely sign up deadline of late June.

- Soil Heath on Reclaimed Mine Lands, Knox Co SWCD (State proposal, SW)
- Big Pine Watershed Partnership, The Nature Conservancy (National, NW)
- Improving Working Lands for Monarch Butterflies, National Fish and Wildlife Foundation (National, includes Illinois, Indiana, Iowa, Kansas, Minnesota, Missouri, Oklahoma, Texas & Wisconsin)

Existing Projects (from the FY14-15 call for proposals) include the WLEB-RCPP, St. Joseph-MI and Indiana Watershed Initiative-University of Notre Dame. Program sign-up for FY16 closed on March 18<sup>th</sup> for WLEB-RCPP and St. Joseph. Program sign-up is May 20 for University of Notre Dame.

### **Western Lake Erie Basin**

On March 28th, Chief Weller announced a significant investment of \$41 million in a three-year initiative to support the work of farmers in Indiana, Michigan and Ohio to improve water quality in the Western Lake Erie Basin (WLEB). The initiative helps farmers implement science-based conservation measures to reduce runoff from farms entering the region's waterways. This initiative will expand conservation and financial assistance opportunities available to WLEB farmers who want to take additional steps to improve the quality of the water feeding the Lake. This funding is in addition to the \$36 million the Agency has already planned to make available in the basin through the 2014 Farm Bill, for a combined three-year investment of \$77 million to improve water quality and support sustainable production in the Basin. The EQIP application deadline is April 29<sup>th</sup>. Visit the Indiana EQIP webpage for screening tools and ranking sheets: <http://www.nrcs.usda.gov/wps/portal/nrcs/main/in/programs/financial/eqip/>



### **Monarch Butterfly Habitat Development Project**

The monarch butterfly has suffered from significant population declines over the past two decades. This EQIP Initiative will allow NRCS to work with partners and clients to increase monarch habitat on private agriculture lands. This effort is focused on planting milkweed and other nectar-rich forbs and reducing pesticide use in proximity to monarch habitat through the EQIP program. All counties in Indiana are eligible for this project. Applications must be received by June 17, 2016 to be considered for current funding.

### **Joint Chief's Landscape Restoration Project**

Indiana received \$1.5 million as a federal investment to restore forests, reduce wildfire threats, protect water supplies, improve wildlife habitat and support rural economies through the Joint Chiefs' Landscape Restoration Partnership between the U.S. Forest Service and NRCS. The Hoosier Hills and Highlands Oak Community Restoration Partnership project area is located within 18 counties of the most heavily forested and biologically diverse forest systems in the Central Hardwoods Region including the counties of: Bartholomew, Brown, Clark, Crawford, Dubois, Floyd, Greene, Harrison, Jackson, Lawrence, Martin, Monroe, Morgan, Orange, Owen, Perry, Putnam and Washington. EQIP applications must be received by June 17, 2016 to be considered for current funding. Core conservation practices include:

- 314 Brush Management
- 666 Forest Stand Improvement
- 338 Prescribed Burning
- 612 Tree/Shrub Establishment
- 394 Firebreak Construction
- 655 Forest Trail & Landings
- 391 Riparian Forest Buffer
- 649 Structures for Wildlife
- 660 Tree and Shrub Pruning

### **SOIL HEALTH TECHNICAL BRIEFINGS**

Members of Indiana's soil health teams are working with Tom Beckman and *Indiana Prairie Farmer* on a monthly section in the magazine and on the *Indiana Prairie Farmer* website committed to soil health technical tips for farmers. This section will include quick tips and photos to assist farmers in improving their soil health. Topics include precision messages about erosion, terminating cover crops, fall/spring tillage, pests, side-dress, prevented planting and more. The first edition was launched in the April issue.

### **FALL TILLAGE AND COVER CROP TRANSECT RESULTS**

Results from the 2015 Indiana Fall Tillage and Cover Crop Transect indicate that overall soil health in Indiana is improving. Hoosier farmers also continued the trend of plowing less and using sound conservation practices that preserve valuable topsoil. According to the data:

- Over 1.1 million acres of cover crops were planted in 2015, an increase of nearly 10 percent compared to the previous year.
- In addition, Indiana farmers planted an additional 100,000 acres of green growing covers such as wheat, barley, or other winter grains. The fall transect methods cannot discern whether these will be treated as a cover crop and not harvested, or if they will be harvested as a commodity.
- Results for residues and soil undisturbed on harvested acres during the winter months include:
  - 55% of corn acres;
  - 59% of soybean acres; and
  - 55% of small grain acres.



# DC Talking Points

June, 2016

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## FARM BILL PROGRAM UPDATES

### **Conservation Stewardship Program (CSP)** 2

General 16-1 applications were required to be in eligible status by May 2, 2016. NRCS employees should have reminded participants of any eligibility issues by April 4th. Evaluation with the Conservation Measurement Tool (CMT) must be completed by June 3, 2016 with acres and score showing in ProTracts. The state office will preapprove applications June 6-8th.

### **Agricultural Conservation Easements Program – Wetland Reserve Easements** 3

2016 ACEP-WRE preliminary reviews are being completed and it is anticipated that offers will go out sometime in June to those highest ranking applications that pass preliminary review and eligibility.

## SPECIAL INITIATIVES

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## AVIAN INFLUENZA

The last remaining quarantine associated with the highly pathogenic avian influenza (HPAI) cases identified in Dubois County has officially been lifted by the Indiana State Board of Animal Health (BOAH). This quarantine release coincides with the state achieving avian influenza-free status, after logging 90 consecutive days with no new cases of the poultry disease.

Please continue to encourage all poultry producers of any size, who experience any mortality issues or other unusual symptoms to report it to the USDA Veterinary Service office at 866-536-7593. For five or more dead wild birds report to IDNR 812-334-1137. For updates and more information, <http://www.in.gov/boah/2390.htm>.



## WOMEN'S LEARNING CIRCLES

Women4theLand has formed as an Indiana partnership providing support for Women's Conservation Learning Circles being held across the state. Facilitators are trained and available to assist in holding these meetings. Learning Circles are being planned for Tippecanoe, Hancock/Shelby/Rush, Washington and Whitley counties this summer, and St. Joseph/Marshall/Elkhart, Hendricks, Jasper/Newton and Franklin Counties this fall.





# **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.

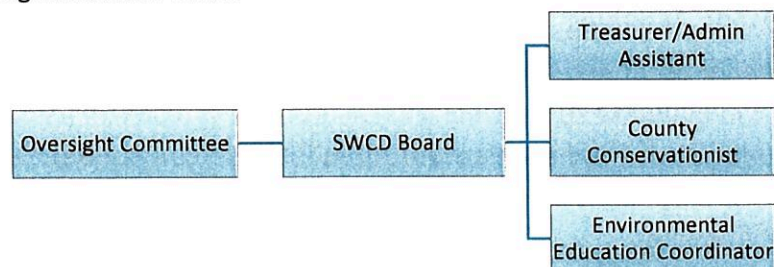
## **Appendix**

- 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.

- 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.

- **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.

- **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:

- 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.**

- 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

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

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  - 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.

## **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.

## 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>Intro to Internal Controls 4-19-16</u>	<u>45 minutes</u>
<u>Internal Controls Overview 6-28-16</u>	<u>15 minutes</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.

May 28, 2016

Soil & Water Conservation District  
2903 Gary Drive  
Suite 1  
Plymouth, IN 46563

Dear Soil & Water Conservation District:

On behalf of the Ag Team of St. Joseph County, I would like to thank you for sponsoring the tables and chairs that we used for Ag Days. Thank you also for your display.

Ag Days was a huge success. We figured our attendance was approximately 10,000 people for the three days. Everyone enjoyed the hands-on approach that the kids experienced.

Thank you again for being a partner with us in our program.

Sincerely,

A handwritten signature in cursive script that reads "Sandy Kleine".

Ag Team of St. Joseph County  
Sandy Kleine  
Secretary

