



10-Minute Supervisor Trainings

Kentucky Soil and Water Conservation Commission

APRIL 2017

ACCOUNTABILITY

The roles and responsibilities of the conservation district supervisor have changed over the years. Conservation district boards have never had as much interest in programs and never been as accountable for those funds as your district is today. District supervisors, as well as district employees, should be very aware of the public eye being placed on them when handling tax funds. Conservation district supervisors are elected officials and are obligated by law and under ethics to protect tax dollars. Conservation district supervisors are accountable for ensuring taxpayer's funds are used legally, wisely and for the purpose of fulfilling their district's plan of work.

Fundamentals of Accountability

Know/follow the statutes/law
Develop and follow policies
Ensure employee knows and follow those policies
Implement safeguards
Utilize proper documentation

Important Regulations

KRS 262.200 Nature or the district – Governing body – Corporate powers – Operating funds

The funds so collected shall be expended by the board for the employment of soil conservation aids and for other purposes directly associated with the program, including promotional activities, prize moneys, office equipment and supplies, and incidentals deemed necessary.

KRS 262.250 Board may hire employees, delegate functions and bond employees

The supervisors shall provide for the execution of surety bonds for all employees and officers who are entrusted with funds of property.

Safeguards

- Ensure adequate bonding is in place for anyone handling district funds
- Ensure checks are signed by authorized personnel (only board members- employees are not authorized to sign checks)
- Never sign blank checks
- Review supporting documentation before signing checks
- Safeguard blank checks – keep them in a locked location
- Treasurer should reconcile each month for accountability
- Board should review and approve all expenditures of the board before they take place
- Ensure timely (daily) deposits of cash receipts
- Review all monthly programs and reports
- Report any suspicious activity immediately

It is not the district employee's responsibility to be accountable for district funds. The board of supervisors are the elected officials and therefore will be held accountable for the funds the public has entrusted to them. It is the supervisors should know exactly how the district's money is being generated, spent and safeguarded. **The district's finances are the responsibility of the board of supervisors.

Example - Food for thought

The conservation district decides to have their winter board meetings at the local family restaurant. Everyone enjoys breakfast before calling the meeting to order. At the end of the meeting the board has the administrative secretary pay for the bill and collects per-diem. Is this correct use of taxpayers' funds?

The proper way to be accountable for district funds is to pay for your own meal because per diem is to pay for incidental expenses incurred while on duty for the district. A meal would be an incidental expense. A supervisor can be paid either per diem or actual expenses, but not both.

QUESTIONS TO CONSIDER

Is my action legal?

Does my action comply with district policy?

Does my action appear inappropriate?

Would I be embarrassed or compromised if my action became known to the public?

What is the significance of the District In Good Standing?

How does the DIGS program protect the board?

How does the DIGS program protect the district employee?

Does your district safeguard taxpayer funds?

How can we be more fiscally responsible?

What is your district's procedure for "checking the books"?

It is important to note the Kentucky Soil and Water Conservation Commission has made it a responsibility of the field representatives to do a complete check each month of district records including (but not limited to) bank statements, check registers, treasurers reports, certificates of deposit and any other financial record of the district. **This DOES NOT release the treasurer or the board of their duties of accountability.