



10-Minute Supervisor Trainings

Kentucky Soil and Water Conservation Commission

JUNE 2010

PROTECTING TAXPAYER FUNDS

► RESPONSIBLE

As Conservation District Supervisors roles, responsibilities and commitments have changed in dramatic fashion over the last decade. You may have never had as much interest in programs and probably never been accountable for as much money as your district is today. Board Supervisors as elected officials are obligated by law, ethics and public trust, and are thereby **RESPONSIBLE** for ensuring taxpayer funds are used legally, wisely and for the purpose of fulfilling their counties conservation plans.

FUNDAMENTALS:

- Know/Follow the Statutes/Laws
- Develop and Follow Policies
- Ensure Employees Know/Follows Policies
- Implement Safeguards
- Utilize Proper Documentation
- Work Together

“Safeguarding Your Districts Financial Activities Protects You and Your Staff”!!

KRS--262.200 Nature of district -- Governing body -- Corporate powers -- Operating Funds

4) The board may request annual operating funds from the fiscal court. To support the request, the board shall present to the fiscal court a report of the previous year's operation, a long range plan for natural resource development, and an annual plan of work. Should a fiscal court fail to approve a requested budget, it shall present a specific list of objections and suggested corrections to the board in writing and within a reasonable time. If a budget request is not approved, the board may submit a revised budget request. Funds for an approved budget shall be supplied either from general funds or from the levy of a millage tax on all real property within the boundaries of the county. The tax shall be collected in the same manner as other county taxes, and shall be credited to the board. **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.

(1) The board may employ such employees, permanent and temporary, as it may require, and shall determine their qualifications, duties and compensation.

(2) The board may delegate to the chairman, to one or more supervisors, or to one or more agents or employees such powers and duties as it may deem proper.

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

***It is important to know that the 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 districts. This does not release the treasurer of the board of their duties.**

TWELVE IMPORTANT SAFEGUARDS:

- Ensure Adequate Bond Coverage Is In Place.
- Ensure Checks Are Signed By Authorized Personnel Only Preferably Two Board Members.
- **Never Ever Sign Blank Checks.**
- Review Supporting Documents Before Issuing Checks.
- Ensure Blank Checks Are Properly Safeguarded In A Locked Location.
- Use Caution With Debit, Credit Cards And Online Banking Activities And Monitor Closely.
- Treasurer Should Reconcile Each Account Monthly For Accuracy.
- Board Review And Approve All Monthly Financial Reports.
- Utilize A Cash Receipts Journal And Review On A Regular Basis.
- Ensure Timely Deposits of Cash Receipts
- Review All Monthly Program Progress Reports.
- Report any suspicious activity immediately.

DISCUSSION QUESTIONS:

- 1. What does your district do to safeguard taxpayer funds?**
- 2. How can districts be more fiscally responsible?**
- 3. What is your district's procedure for "checking the books"?**