



How to Use the Conservation District Governance Calendar

Conservation Districts are guided by a host of regulations outlined in Montana Code, as well as best practices for boards. As volunteer elected supervisors, it is often difficult to understand all the requirements, deadlines, and expectations to fulfilling your fiduciary duties. This Conservation District Supervisors' Compliance Governance Calendar is a "to do" list, organized by month, of annually reoccurring activities for your board to review together and/or ensure accomplishment by staff. It provides a simple and easy way to create consistency, support transition and succession of the board and staff, and provides accountability and oversight.

What is a Supervisors' Compliance Governance Calendar?

- Structure for ensuring compliance & accountability with legal requirements and regulations.
- Syncs with key compliance items on the CDB Accountability Assessment.
- Provides key dates and deadlines.

How is it helpful to a Conservation District?

- It is a structure for consistency in transition and succession.
- It documents the board's duty in providing regular oversight.
- It is an easy system for staff accountability.
- It enables the board and staff to coordinate and communicate district activities.
- It assists in complying with the laws and regulations that govern conservation districts.

How to use the Supervisors' Compliance Governance Calendar

As a tool, the Governance Calendar is only as good as its usage. The following are suggestions for how to get the most out of the Conservation District Supervisors' Compliance Governance Calendar.

- **Review monthly for full board actions and oversight.** At the beginning of every board meeting the chair should verbally review the Governance Calendar ensuring that tasks have been accomplished or in progress. It is also good to look a couple of months ahead, so everyone is cognizant of what is on the horizon.
- **Individual supervisors' to-do list.** Individual supervisors are encouraged to keep a copy of this document handy and to refer to it at the beginning of each month to track their responsibilities. Consulting this calendar will guide supervisors, committees, officers, or work groups in fulfilling remembering and working on their designated tasks.
- **Administrator compliance.** The administrator should keep a copy of the Governance Calendar handy and refer to it often and ensure that their outlined tasks are being completed within the designated timeline.
- **Meeting agenda development.** Use the Governance Calendar each month when creating the board agenda.
- **Administrator's report content.** Each month there is a section for administrator reporting. This is a board oversight function. The administrator should create a written report each month summarizing the status of each item listed in the report section. This report can be included in a consent agenda or reviewed and approved by the board as an agenda line item.
- **Succession, transition, and training tool.** An up-to-date Governance Calendar is a handy tool to support administrator, supervisor, and officer transitions and should be incorporated into all



Customizing the Governance Calendar Template

To the best of our ability, this document includes all essential tasks conservation district supervisors are responsible for and legally required to follow. Modify this template as needed to fit your district's operations, policies, procedures, and workflow but note that many tasks are required by law. Be sure to refer to Montana Code or agency/organization deadlines before making substantive changes.

Policies and Procedures for Implementation

A Governance Calendar is a format for "scheduling" regular, recurring activities. Best practices recommend that conservation districts develop policies and procedures to outline exactly how these tasks will be accomplished. Some suggested policies and procedures are included with this Governance Calendar and are aligned with the DNRC Conservation District Accountability Assessment. Remember, these are just suggested templates, your district will need to discuss and modify as needed to fit the district's operations, needs and resources.

SAMPLE FINANCIAL MANAGEMENT POLICY

The following is a sample financial management policy for CD operations that accompanies the DNRC Conservation District Accountability Assessment and the Conservation District Governance Calendar

Creating a Finance Committee Model Policy

The board shall authorize the creation of a standing Finance Committee. The Finance Committee is chaired by the Treasurer and is made up of at least one other board member. The Finance Committee is delegated the authority to act for the Board in fulfilling the fiduciary duties and financial oversight. The basic responsibility of the Finance Committee is to oversee the activities of CD to ensure its fiscal stability and long-term economic health.

Finance Committee Job Description

Purpose of a Finance Committee. The Finance Committee's responsibility is to oversee the details of Conservation Districts financial operations, ensure that staff/contractor financial management is accurate, and to report the status to the board on a regular basis.

Finance Committee Make-up. The Finance Committee is composed of a minimum of two board members (the Treasurer, who acts as the committee chair, and one other Supervisor). The Administrator (and bookkeeper) are not committee members but report to the committee.

Duties of the Finance Committee

- **Confirms financial compliance with laws and regulations.** Works with staff to make sure all financial deadlines and regulations have been met.
- **Monthly review of financial statements.** Regularly (usually monthly) reviews financial statements and other financial documents per individual Conservation District policy.
- **Quarterly presentation of financial statements to the board.** Reviews and presents an income statement (P&L) as opposed to the budget and balance sheet to the board at least quarterly for review and approval.
- **Engages in the development of written financial policies and procedures.** Assists staff in the development/review of financial management policies and recommends these policies to the board



for approval.

- **Assists in budget development.** Assists staff in the development/review of annual budget and recommends to the board for approval
- **Monitors and makes recommendations for investments.** Provides regular oversight for all monetary investments.
- **Selects the auditor and is engaged in the process.** Selects the auditor (if needed) and has him/her report directly to the Finance Committee all findings and reports.

Treasurer/Finance Committee Review

In accordance with [76-15-526,MCA](#), it is our policy that the Finance Committee reviews the financial statements and documents as outlined below and creates a written report each month confirming this review and any discussion or clarification of any items. This report will be approved by the board either in the Consent Agenda or as an item on the board agenda.

Monthly Review. The Treasurer/Finance Committee is directed to review the following documents monthly:

1. YTD Budget vs Actual (P & L/Income Statement).
2. Monthly Income Statement.
3. Statement of Financial Position/Balance Sheet.
4. Bank statements, check register and electronic withdrawal confirmations.
5. Credit card statements.

Quarterly Review. In addition to the above, the Treasurer/Finance Committee is directed to review the following documents quarterly:

1. Payroll tax register and payments to ensure all payroll taxes have been paid.
2. Investment reports on funds not needed for operations.

Quarterly Board Review and Approval. Each quarter the Finance Committee will present to the board for review and approval a (P & L/Income Statement) and Balance Sheet.