

DNRC Conservation Districts Accountability Assessment



Description

The Conservation Districts Accountability Assessment is a checklist to assist your district in understanding, implementing, and developing practices and systems for compliance with state regulations; thus, supporting your ability to meet your conservation districts mission. An electronic version can be found here:

<https://dnrc.mt.gov/docs/conservation/CDBureau/cd-resource-documents/CD-Accountability-Assessment.pdf>

Authority

[76-15-105](#) and [76-15-106](#), MCA, sets forth duties of the Department of Natural Resources and Conservation (DNRC) as they relate to providing technical and financial support to the state's 58 conservation districts. Montana Conservation District Law [76-15-101](#) through [76-15-810](#), MCA, as well as laws pertaining to political subdivisions, set standards for conservation district operations in financial management, personnel management, and administration of the 310 Law.

Purpose & Background

New funding provided by the legislature in the 2024 session is expected to bring with it increased legislative scrutiny. Therefore, the purpose of this new requirement is to assure that each conservation district is complying with state, federal, and local law and can successfully complete legislative performance and financial audits. Further, this assessment provides a mechanism for districts to gain efficiencies and identify improvements to programs and services.

Beginning in FY24, districts will be required to complete an assessment as a condition of funding. If issues of non-compliance are found, the CD Bureau will work with districts on a plan and schedule to correct non-compliant items.

Assessment Process

The CD Bureau has identified six performance standards and accompanying statuses for assessment over the next two years. These are:

1. Financial Operations;
2. District Operations;
3. Supervisors, Elections & Governance;
4. Personnel Management;
5. 310 Administration; and
6. Water Reservations Administration.

While there are host of best practices that are recommended for conservation districts to adopt, this assessment focuses on statutorily required functions and activities of CDs.

Completing the CD Assessment Tool

Supervisors and employees are strongly encouraged to complete the assessment together. This will provide a whole, body-of-knowledge, view of the district and an opportunity for mutual learning. If a district does not meet all of the legal requirements, the district will be required to develop and implement a compliance plan and timeline in order to receive CD Administrative (CDA) grant funds. Your CD Specialist is available to assist in completing the assessment and/or working on developing a compliance plan.

*Please note that this list may not be all-inclusive as other laws may apply.
Contact your County Attorney or DNRC if you have questions or need legal counsel.*



Conservation District: _____

Date: _____

Individual(s) completing the assessment: _____

For each section, review your districts current performance and policies and check the box that corresponds with your compliance. Provide a plan and timeline for any items checked no.

FINANCIAL MANAGEMENT

Compliance with Laws and Requirements	MT Code Annotated	Yes	No
Check Signing: Checks always have two supervisor signatures.	76-15-525		
Annual Financial Reports: sent to MT Department of Administration, Local Government Services. DOA-LGS financial form Date Submitted to DOA-LGS:	76-15-315(4)(b) and 2-7-503(a)		
Audit Threshold and Requirements: <ul style="list-style-type: none"> State: If district received revenue or financial assistance in the period covered by the financial report that is in excess of \$750,000, must complete audit every 2 years. Federal. If district expends \$750,000 or more during the district's fiscal year in Federal awards. 	2-7-503(3)(a) 31 U.S.C. 7502		
Travel reimbursement: State rates are used for travel reimbursement for supervisors and staff.	2-18-501 through 2-18-504 and 76-15-313(3)		
Use of Funds: Funds are used only for lawful purposes related to CD law and in a manner appropriate for governmental spending.	76-15-501 and 76-15-547		
Vendors: CD gives preference to Montana vendors and state contracts to lowest bidder.	18-1-102		
District complies with CD Procurement Law	76-15-1001 through 76-15-1014		
District has levied the maximum mill levy	2-9-212 15-10-420 and 15-10-425		



DISTRICT OPERATIONS AND REPORTING

Compliance with Laws and Requirements	MT Code Annotated	Yes	No
Administrative functions of supervisors: <ul style="list-style-type: none"> • Copies of ordinances, rules, orders, contracts, forms, and other documents the district adopts or employs including monthly meeting minutes sent to DNRC; • Provide for the execution of surety bonds for employees and officers entrusted with funds or property; • Keep full and accurate records of all proceedings and of all resolutions, regulations, and orders issued or adopted; • Provide for an annual audit of accounts of receipts and disbursements. 	76-15-315		
Annual amount of money to be raised assessment sent to County.	76-15-511 through 76-15-513		
State public participation, public noticing and Public Records Act are followed.	2-3-101 through 2-3-114 2-6-1001 through 2-6-1033 76-15-315(3)(4)(a)(b)(c)		
Open Meetings: Meeting dates are publicly noticed and are open to the public. Public notice is done consistently in the same manner and form for every meeting. Notice must include the specific agenda items to be discussed.	2-3-201 through 2-3-221		
Operation of Supervisors: No official business is conducted without a quorum. Supervisors do not receive compensation for attending regularly scheduled meetings of the board of supervisors.	76-15-313		
Code of ethics: <ul style="list-style-type: none"> • Supervisors disclose possible conflicts of interest. • CD employees or supervisors do not accept personal gifts exceeding \$50 in value. 	2-2-101 through 2-2-145		
Minutes: Meeting minutes contain the date, time, place, and list of attendees along with detail on each item discussed. Monthly meeting minutes are provided to DNRC and the county clerk and recorder. If meetings are recorded electronically, each meeting must be handled in the same way.	2-3-212 and 76-15-324		
Public Records: CD retains, records, and disposes of public records and public information and provides access to the public. CD records retention schedule 9 (sos.mt.gov/local)	2-6-1001 through 2-6-1033 and 2-6-1205		
Liability Insurance. Note: failure to obtain liability insurance puts the CD and local taxpayers at risk. A CD can be liable up to \$750,000 for each claim and \$1.5 million for each occurrence.	2-9-102 , 2-9-108 ; recommended		



SUPERVISORS, ELECTIONS, AND GOVERNANCE

Compliance with Laws and Requirements	MT Code Annotated	Yes	No
Fiduciary Responsibilities: CD supervisors are aware of their liability, protections, and exposures.	2-9-101 through 2-9-318		
Governing Body of District and Residency: If a CD requires a supervisor to live in the area they represent, a residency ordinance was adopted.	76-15-301 and 76-15-311		
Elections: Supervisors are nominated and elected at large.	76-15-303 and 76-15-304		
Oath of Office: Each supervisor has taken an oath of office for each term.	2-16-211		
Terms of Office and Filing: Urban supervisors are reappointed and take an oath of office every three years. Oaths of office taken, subscribed, and filed properly.	76-15-312 and 2-16-212		
Meeting Attendance: Supervisors attend meetings regularly or are excused from attending if meetings must be missed.			
Removal for neglect of duty or malfeasance, unexcused absences, and vacancies.	76-15-314 and 76-15-312(2)(d)		
Compensation: <ul style="list-style-type: none"> • Supervisors and staff are reimbursed for meals, lodging, and transportation. • Supervisors do not receive compensation for attendance at regularly scheduled meetings 	2-18-501 through 2-18-504 and 76-15-313(3)		
Administration Functions of Supervisors are performed.	76-15-315 through 76-15-318		
Chairperson: A chairperson is elected each year.	76-15-313		
Planning: CD board is actively involved and participates in developing annual and long-range plans. District reviews and updates plans regularly reviewed. <i>Note: Planning documents required to receive grant funding through the CD Bureau.</i>	<i>Recommended</i>		



PERSONNEL MANAGEMENT

Compliance with Laws and Requirements	MT Code Annotated	Comments	Yes	No
<p>The Fair Labor Standards Act of 1938 29 U.S.C. § 203 (FLSA) is a United States labor law that creates the right to a minimum wage, and "time-and-a-half" overtime pay when people work over forty hours a week. If an employee opts to be compensated in time and one-half compensatory time in lieu of time and one-half overtime pay, the supervisor and the employee sign an agreement each time extra hours are worked.</p> <p><i>According to federal regulations, a form must be signed each time that overtime comp time credits are given instead of overtime pay. Overtime comp time accrues at 1.5 times the hours worked over 40 and overtime pay is paid at 1.5 times the salary per hour worked over 40.</i></p>	<p>Wages and the Fair Labor Standards Act</p>			
<p>District employees, no matter the funding source, are treated equally and under the same policies.</p>	<p>Wages and the Fair Labor Standards Act</p>			
<p>Employees are provided annual leave and sick leave at state rates.</p>	<p>2-18-601 and 2-18-611</p>			
<p>CD employee takes holidays in accordance with state holidays. <i>*a floating holiday was added by the 2023 legislature, MCA has not been updated as of 10/11/23</i></p>	<p>2-18-603 See 1-1-216 for a list of holidays.</p>			
<p>Holiday pay is prorated for part-time employees and does not exceed 8 hours for any employee.</p> <p><i>Example: Regardless of a FT employees schedule, the maximum pay for a holiday is 8 hours. If an employee works half-time, the maximum time holiday pay would be 4 hours.</i></p>	<p>2-18-603</p>			
<p>District keeps employment and payroll records for each employee for 5 years. CD records retention schedule 9</p>	<p>ARM 24.11.2704</p>			



310 ADMINISTRATION

Compliance with Laws and Requirements	MT Code Annotated	Yes/NA	No
All local rules are current. The CD has filed a copy of their rules with DNRC. If the CD has revised forms, copies are filed with the DNRC Conservation Districts Bureau.	76-15-315		
District administers the 310 Law.	75-7-101 through 75-7-125		
Procedure for Considering Projects—Teams: <ul style="list-style-type: none"> • CD uses team inspection reports to document and assess the potential impacts of projects. • CD notifies Department of Fish, Wildlife and Parks of each 310-application received within 10 working days. • CD fully discusses criteria for review of 310 application at scheduled board meeting and includes discussion in meeting minutes. • CD notifies the applicant of the board decision within 60 days of receipt of the application, or it formally extends the time period. 	75-7-112		
Decisions are not made by individuals, but rather by motions at meetings attended by a quorum of the supervisors.	75-7-112 and 76-15-313		

WATER RESERVATIONS ADMINISTRATION

Compliance with Laws and Requirements	MT Code Annotated	Yes/NA	No
District administers State Water Reservations for Agricultural Development.	85-2-316		
District works with DNRC on applications for permit or change in appropriation right for applications that include projects not included in original application or change in point of diversion or place of use.	85-2-302		

These assessments are based on the best available information at the time it was conducted. I certify that I have knowledge of and understand the content of this document with attachments and that each law and statute has been reviewed and approved by the Board of Supervisors.

Board of Supervisors, Chairman Signature: _____

Date: _____

Additional Resources:

Montana DNRC, [Conservation Districts Bureau](#)

Montana [CD Employee Organization](#)

State of Montana, [Local Government Services Bureau](#)

Montana State University, [Local Government Center](#)

**DNRC Conservation Districts Accountability Assessment
Corrective Plan of Action**



Conservation District: _____

Description

This Corrective Plan of Action is intended to address deficiencies identified as a result of a Conservation District Accountability Assessment. Completion of this plan and completion and/or progress on corrective actions are required by DNRC as a condition of funding.

Correction Required	Deadline	Completed Date

I certify that I have knowledge of and understand the content of this document with attachments and that each law and statute has been reviewed and approved by the Board of Supervisors at a publicly noticed meeting on

Date: _____.

Board of Supervisors, Chairman Signature: _____