

GUIDANCE ON HELPING DISTRICTS MEET AUDIT REQUIREMENTS

Be Positive and Ask for Help in Determining the Scope of the Problem

Recognize Warning Signs

District staff don't want an audit.

Directors not involved in budget preparation.

Treasurer's report and/or list of bills not preserved at meeting for board action.

"Special" accounts not reported on and/or acted on regularly.

It's for your own good

Audits can provide a level of protection for directors and staff against problems.

Audits can identify areas that need improvement and give recommendations to make corrections.

Audits may cost money but may save money and improve operations and delivery of services.

Conservation districts are public entity. District directors are public officials. District funds are public funds. Districts have an obligation to administer these funds in a responsible manner.

Districts may have to change the way they do business

Some may have to separate from the county audit because it no longer meets their needs.

Some may have to go to the county to get a better audit.

Some may have to seek outside financial expertise and management.

Share Information

Talk to CDs that have a good track record or talk to CDs that have learned from a bad experience and implemented improvements.

CPAs, accountants and bookkeeping and accounting systems in use in other districts that have produced improvements may also be of assistance to your district.