

**WINONA COUNTY SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
December 31, 2009, 2010**

FINDINGS

The findings below were noted in the December 31, 2009 audit, since these findings were not addressed or corrected until late in 2010 they are repeated here.

A declaration for payments (see below) is not signed by the claimant as required by MN Statute.

I declare under the penalties of law that this account, claim or demand is just and correct and that no part of it has been paid.

Not all claims for payment are presented to the Board for audit and approval. District checks are written throughout the month without Board approval or explanation.

Per Board of Supervisor minutes, Monthly Treasurer Reports are not reviewed and approved.

Bank reconciliations are not reviewed and approved by the Board and/or Treasurer.

District Manager is not approving claims for payments. The District Manager also is not reviewing and approving the Treasurer Report and bank reconciliations.

Board minutes do not appear to document all actions taken by the district.

Per Board minutes, procedure and employee manuals need to be updated. Manuals need to be current to insure that the District is in compliance with all rules and regulations. Without current manuals, individuals working with the district cannot be held to the rules.

RECOMMENDATIONS

The Board of Supervisors must take a more active role in the finances of the district. The claimant declaration must be on all claims, all claims for payment must be approved for payment at a board meeting and the approval must be documented in the board minutes. Treasurer reports along with timely bank reconciliation's must be reviewed and approved by the Board of Supervisors and/or Treasurer.

The District Manager should approve all claims for payment before presentation to the board. The DM should also be reviewing and approving the treasurer report and bank reconciliation's before presentation to the board.

Board minutes need to document all actions taken by the board of supervisors. If Board approvals are not documented in the minutes, it is as if the approval never happened.

Update your procedure and employee manuals so that everyone knows the rules.

ACTIONS TAKEN

A declaration stamp is on order and will be used in 2011.

All claims for payment are now presented to the Board for audit and approval. Checks are no longer written throughout the month without Board approval.

Bank Reconciliations are now being reviewed and approved by the District Board. The bank is mailing monthly bank statements directly to the Board Treasurer.

The District is currently without a District Manager. The District board is reviewing and approving the Treasurer Report and Bank Reconciling.

Board Minutes appear to document all action taken by the district

Procedures and Employee manuals were updated.