



Hillsborough Soil and Water Conservation District

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BOARD OF SUPERVISORS

Terri Parke, Seat 1
Elizabeth Tompkins, Seat 2
Gretchen Hoke, Seat 3
Casey Runkles, Seat 4
Matt Shivers, Seat 5

Executive Director

Joseph Walsh, Ph.D.

SUBJECT: Policy – Financial Controls and Budget

EFFECTIVE DATE: [proposed] October 1st, 2026

Purpose

The purpose of financial management in the operation of all Hillsborough Soil and Water Conservation District (“Conservation District”) activities is to fulfill the mission in the most effective and efficient manner. To accomplish this, the Board of Supervisors (the “Board”) commits to providing accurate and complete financial data for internal and external accountability.

Authorities, Roles and Responsibilities

The Board, as a single decision-making body, is ultimately responsible for the financial management of all Conservation District activities. The Board:

- Shall direct the preparation of annual budget amendment requests, no later than January of each calendar year, for timely submission to major funding partners ahead of each fiscal year.
- Shall adopt its fiscal year budget in the first month of the fiscal year and issue operational directives to board officers and Conservation District staff.
- Shall provide adequate training for Supervisors and staff, toward ensuring that each is capable of fulfilling their delegated fiscal roles.
- Shall ensure annually that those Supervisors and employees delegated to authorize payments from the Conservation District’s funds shall be bonded, hereafter referred to as “bonded fiscal officers.” The Board shall maintain necessary insurance coverage for its bonded fiscal officers.
- Shall ensure that any obligation undertaken in the name of the Conservation District is authorized by the Board and is pursuant to the Conservation District’s conservation programs and other official business.
- Shall review financial reports at each board meeting.
- Shall authorize the creation and use of all external bank accounts operated for Conservation District business.
- Shall authorize application for and acceptance of any Lines of Credit.

- Shall not authorize the use of debit cards for any purposes.
- Shall not authorize advances of funds to employees or Supervisors.
- Shall not borrow funds from any employee or Supervisor of the organization without specific pre-authorization from the Board.
- Shall formally authorize all contracts and agreements with a financial value greater than \$10,000. Vendor Selection shall be based on consideration of specificity of service, verifiable vendor performance, cost and other elements of the contract.
- Shall retain an independent audit firm to complete an annual audit of the Conservation District's financial statements, when required in accordance with the applicable Florida Statute (F.S. 215.97). The results of annual audits shall be reviewed by the Board. Any other responsibilities assigned to external auditors shall be determined by the Board.

The Board Chair is the only board officer position identified as required under Chapter 582, Florida Statutes. The Governor's Office of the State of Florida, the US Department of Agriculture, and the Hillsborough County Clerk's Office recognize the Board Chair as "Head of Agency" for inter-governmental agreements. Consistent with those recognitions, the Florida Department of Agriculture and Consumer Services recognizes the Board Chair as the Conservation District's Contract Manager for agricultural technical assistance contracts. The Hillsborough County Comptroller in the County Clerk's Office requires the Board Chair's signature for inter-local agreements that have a financial impact and as authorization for those expenses incurred by the Executive Director, such as business travel and personal expenses to be reimbursed via the County's fiscal control systems. Therefore, the Board Chair is:

- Delegated with the role of signatory on behalf of the Board's approved actions, for executing contracts, except where otherwise authorized by this financial controls document.
- In the absence of the Executive Director, the Chair shall have the responsibility of reviewing and approving transactions originated by staff. Communications between Board members and staff for financial transactions must be conducted using the official business email addresses provided to supervisors and staff for the conduct of Conservation District business.

Vice Chair and Treasurer: In the absence of the Chair, the Vice Chair and/or Treasurer are authorized to act on the Board's behalf for financial matters when action is required in advance of a Board meeting.

- Actions taken by either the Vice Chair or Treasurer in this manner must be approved at the next scheduled public board meeting in order to be considered as fully executed.
- The Treasurer should have on-line, read-only access to any District bank account(s).

Executive Director:

- is authorized to manage expenses within the parameters of approved budget(s), whether general or project-specific, and is required to report to the Board on variances and the reason for these variances.

- Is authorized to approve bills for payment, sign bank checks, receive funds, and maintain bank accounts.
- Pay all obligations and file required reports in a timely manner and according to the schedule established by the Board.
- Shall make no contractual commitment for bank loans, corporate credit cards, or for real estate leases or purchases without specific approval by the Board.
- Is authorized to enter into contracts up to but not exceeding \$10,000 for activities that have been approved by the Board, to execute the approved operating budget and conservation programs.
- Has single signature authorization for bank transactions capped at \$10,000 per transaction and cumulatively for each payee in a fiscal year.
- Shall acquire counter-signature from either of the Board's other two bonded officers for bank account transactions in excess of \$10,000. The identities and authorities of these officers to do so must be recorded with the bank holding the Conservation District's accounts.
- Shall obtain competitive bids for items or services costing in excess of \$10,000 per unit, for the Board's consideration and approval.
- With approval of the Board, shall delegate subordinate staff to originate, but not approve, credit card transactions in the conduct of Conservation District operations.
- Is responsible for ensuring timely processing of employee and Board Supervisor reimbursements.
- The Executive Director or designated subordinate is responsible for recording and reconciling all bank activity monthly. The completed monthly bank reconciliations must be submitted to the Treasurer for review not less than 5 business days prior to each regularly scheduled Board meeting.
- The Executive Director or designated subordinate shall provide the Treasurer with a copy of all records of deposits, disbursements, other bank transactions and budget tracking records for review.

Bank Accounts, Lines of Credit and Credit Cards

Conservation District funds can only be used for legitimate and allowable business purposes of the District. The ultimate decision to open a bank account is at the discretion of the Board of Supervisors.

Requests for new bank accounts must be submitted by the Executive Director or Board Chair to the Board of Supervisors.

Bank accounts opened for the Conservation District must be associated with the District's Legal Name and Employer Identification Number (EIN) or the equivalent as consistent with the applicable laws of the local jurisdiction.

Lines of Credit and Credit Cards - The Board has determined that there is a business need to acquire a corporate credit card to cover for business expenses incurred by Board members, such as for travel on official business.

The Board has determined that delegation/issuance of corporate credit cards is to be restricted to the

senior staff positions, by order of this priority - senior administrative specialist and if necessary the executive director.

A corporate cardholder may use the credit card only for official purposes directly related to the needs of the Board or Conservation District. The cardholder may not use a corporate credit card for personal purposes, even if he or she plans to reimburse the organization.

In order to use the card, the cardholder must follow these procedures:

- Cardholder Agreement: upon issuing a corporate card to a cardholder, the cardholder must sign a statement that the cardholder has read and understands this Credit Card policy and shall not use the card for any personal charges.
- Notification of Loss/Theft: the cardholder must notify both the card issuer and the Board's bonded fiscal officers immediately in the event that the card is lost or stolen.

Pre-Approvals for Credit Card Transactions: whenever practical, the Board should be presented in advance with the scope of the request to incur expenses, at a regularly scheduled Board meeting, as reflected in the Board's meeting minutes. Regardless, all credit card purchases must be supported by email approvals by one or more of the Board's bonded fiscal officers, via official email addresses approved by the Board for the conduct of Conservation District business.

Documentation required for Approvals: Requests should be supported by enough documentation to justify the expense in the public record, for being placed on the corporate credit card and thereafter being paid for out of the Conservation District's bank accounts. Proper documentation includes:

- event invitations, agenda, reservations, price quotes, invoices, purpose for which an item is to be used and original receipts showing the fixed price for the purchase items.
- internal email traffic between the requesting Board Supervisor, a bonded fiscal officer, and the credit card holder demonstrating knowledge of the requested purchase(s) prior to reconciliation and balance payment of a credit card statement.
- All supporting documentation for a purchase, including internal email traffic must be filed by the cardholder in the Conservation District's financial records and presented with the conservation district's monthly financial report to the Treasurer for review and approval prior to the next available Board meeting.

• Reimbursements

In proper circumstances, Board Supervisors and employees may be reimbursed for expenses they incurred related to business of the Board or the Conservation District's operations. To receive reimbursement, the expense must meet the following requirements:

The expense must be incurred for goods or services purchased to support the Board's function as the advocates of the Conservation District's mission or to support the Conservation District's operations.

Depending on circumstances, one or two of the Board's bonded fiscal officers shall review each reimbursement request to ensure that it is related to Board business, is reasonable, necessary, and the best value for the Board.

Consistent with the governing document for each fund source, the designated approving officer shall be responsible for payment of approved reimbursements. Under most circumstances, the executive director is the designated approving officer for payments from the Conservation District's accounts and funds.

Reimbursement requests made by Board Supervisors and bonded fiscal officers shall be submitted to at least two of the Board's three bonded fiscal officers for consensus review and approval. This arrangement allows for the bonded fiscal officers to recuse themselves from approving their own reimbursement requests.

Reimbursement requests made by the Executive Director must be submitted to the Board Chair for review and approval and a digital record of authorization for payment must come from the Board Chair.

Reimbursement requests made by staff must be submitted to the Executive Director for review and approval. In the absence of an executive director, the Board Chair is the designated approving officer for staff.

If the amount of reimbursement exceeds \$2,500, a majority of voting Supervisors must authorize the expense during the conduct of a scheduled Board meeting.

Travel expenses must be for work related to the Board's function as the trustee of the Conservation District's mission and conducted outside the District's geopolitical boundary (Hillsborough County boundary).

Use of Personally-Owned Vehicle(s) for Board-Approved Travel Events: The Board shall reimburse no more than the standard mileage rate established by the IRS for business use of a personally-owned vehicle.

- For employees, reimbursement for mileage can be requested for distances exceeding their normal commuting distance between home and the Conservation District's official office location, as recorded with the Florida Department of Commerce, Special Districts Division.

The Board shall authorize reimbursement of fees for business meetings including those that provide breakfasts, luncheons and dinners attended in direct connection with Board/Conservation District business.

The Board shall authorize reimbursement for meals associated with overnight travel conducted for Board business and conservation district operations, at the per diem rate established by the IRS.

Documentation required for Approvals: Requests should be supported by enough documentation to justify the expense in the public record, and thereafter being paid for from public funds. Proper documentation includes:

- event invitations, agenda, reservations, price quotes, invoices, and original receipts showing the fixed price for the purchase items.
- internal email traffic between the requesting Board Supervisor, a bonded fiscal officer, and the

requestor demonstrating knowledge of the requested purchase(s) prior to reconciliation of public funds.

- All supporting documentation for a purchase, including internal email traffic must be filed by the requestor with the Conservation District's delegated records officer(s) and presented with the conservation district's monthly financial report to the Treasurer for review and approval prior to the next available Board meeting.
- Other Reimbursement(s): Requestors must present records of any/all other sources of reimbursement beyond the control of the Board.
- Timely Submission: Requestors must submit requests for reimbursement, including proper documentation, within 30 days from the end of the month in which the expense was incurred.
- Overpayment(s): Requestor/payees must return any excess reimbursement within 30 days of excess payments having been identified and confirmed.

Asset Protection

In order to ensure that the assets of the Conversation District are adequately protected and maintained, the Board's bonded fiscal officers and delegated staff shall:

Insure against theft and casualty losses to the organization and against liability losses to Supervisors, staff, or the Conservation District itself to levels indicated in consultation with suitable professional resources.

Plan and carry out suitable protection measures in maintaining facilities, tangible assets and records.

Protect intellectual property, personal identifying information (PII), and files from unauthorized access, tampering, loss, or significant damage.

Receive, process, and disburse funds under controls that maintain basic segregation of duties, which are sufficient to protect bank accounts, income receipts, and payments.

Avoid actions that would expose the Board, the Conservation District or its staff to claims of liability.

213 CERTIFICATION:
214 These financial controls were adopted by the Board of Supervisors of this Hillsborough Soil and Water
215 Conservation District at a duly noticed public meeting held on:
216 (date) _____

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219 Signature: Supervisor, Seat 1

Signature: Supervisor, Seat 2

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222 Signature: Supervisor, Seat 3

Signature: Supervisor, Seat 4

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225 Signature: Supervisor, Seat 5

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