



COUNTY OF ONONDAGA

Office of the
County Comptroller

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September 29, 2021

Onondaga County Soil and Water Conservation District
Attn: Mr. Mark Burger
6680 Onondaga Lake Parkway
Liverpool, NY 13088

Dear Board Members,

Pursuant to Resolution 19-2016 of the Onondaga County Legislature, the Onondaga County Comptroller's Office performed an audit of the financial information presented in the Onondaga County Soil and Water Conservation District Annual Report of the Treasurer as of and for the year ended December 31, 2020. The Annual Report is prepared by the District and submitted to the New York State Soil and Water Conservation Committee. The objective of our audit was to ensure the Annual Report of the Treasurer was fairly presented in all material respects.

Our work included testing the accounting records and internal controls of the Onondaga County Soil and Water Conservation District which we deemed relevant to ensure the Treasurer's report is fairly presented. Our findings and recommendations are included in the enclosed report.

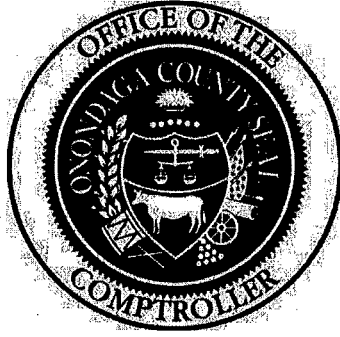
Included in this report are the District's supplemental informational reports. We have not audited the contents of these reports. Therefore any assertions made are strictly the responsibility of District management.

We would like to thank the District for working cooperatively with us during this engagement.

Sincerely,

Martin D. Masterpole

Cc: Pete Headd
William Ryan



**Report on
Onondaga County Soil and Water Conservation District
Annual Report of the Treasurer for the year ended 12/31/2020
By Onondaga County Comptroller Martin Masterpole**

Report Index

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Section I

Introduction and Executive Summary

Introduction

The Onondaga County Soil and Water Conservation District (District) is required per Soil and Water Conservation Districts Law, Chapter 9-B of the Consolidated Laws, §8. (2) to provide for an annual audit of the accounts of receipts and disbursements. This activity is summarized in the Annual Report of the Treasurer filed with the New York State Comptroller's Office.

County Resolution #19 of February 2, 2016 requires the County Comptroller's Office to conduct an annual financial audit for the Onondaga County Soil and Water Conservation District.

As such, we have audited the Annual Report of the Treasurer (ART) of the District for the year ended December 31, 2020.

Executive Summary

1. The 2020 Annual Report of the Treasurer submitted to the State was not fairly presented in all material respects.
2. The AR/DEF REV schedule contained errors and unsupported balances.
3. Open accounts receivables are not monitored and followed up on in a timely manner.
4. Bank accounts dedicated to specific funding sources are not routinely balanced for the purpose of determining needed transfer(s) to reimburse operating accounts from which expenditures were paid.
5. Bank deposits and interbank transfers are not made in a timely fashion.
6. The Information of Certain Assets Worksheet contained errors and an omission.

Our high level recommendations to District management include:

- The ART should be prepared and submitted after all financial activity has been thoroughly analyzed, adjustments determined and posted into the financial system.
- The AR/DEF REV schedule should be balanced and reconciled to the general ledger at the grant level of activity.
- District Administration should take a more aggressive role in monitoring accounts receivable.
- Dedicated bank accounts should be balanced to program activity at a minimum on an annual basis and appropriate cash transfers should be made to ensure operating and grant accounts represent accurate balances.
- Bank deposits and interbank transfers should be made in a timely fashion according to internal control procedures.

Section II

Background

Background

On March 6, 1944 the Onondaga County Board of Supervisors adopted Resolution No. 60 which created the Onondaga County Soil Conservation District in accordance with the provision of the Soil Conservation Districts Law, Chapter 727, and Laws of 1940.

The Onondaga County Soil and Water Conservation District (District) is a special purpose district created to develop and implement programs of soil, water and related natural resource conservation. The District offers a number of natural resources, programs and services, including technical assistance to farmers and landowners, training programs, environmental education programs and the annual Tree & Shrub sale. The District is governed by a Board of Directors who set program policy implemented by the District staff. The District staff consists of an Executive Director, Program Manager, Resource Conservation Specialists, support staff and various volunteers and interns. The District is funded largely through state grants and county and city appropriations. During 2020, the District has recognized approximately \$674,849 in funding from Onondaga County for various projects.

The mission of the Onondaga County Soil and Water Conservation District is to promote excellence in the wise use of rural/urban natural resources. This is accomplished by:

- Reducing erosion and nutrient runoff from agricultural and non-agricultural nonpoint sources by the use of best management practices.
- Providing information and education to the public on sound natural resource conservation principles and practices.
- Promoting the improvement, protection, restoration, and maintenance of surface and ground water quality.

The vision of the Onondaga County Soil and Water Conservation District is to live in a society in which future generations will have natural resources necessary to sustain and enrich their quality of life.

Scope:

The objective of our audit was to ensure the Onondaga County Soil and Water Conservation District's Annual Report of the Treasurer is fairly presented in all material respects.

Our objectives were to review:

- Policies and procedures related to fiscal operations.
- Specific areas which came to our attention during the course of the engagement.

- Provide District management with information and recommendations related to their financial operations and other areas to improve internal controls, effectiveness and efficiency.

Methodology:

Our work included tests of the accounting records and other procedures we considered necessary to ensure the Treasurer's report is fairly presented. Our audit included obtaining an understanding of the entity and its environment, including internal controls, sufficient to assess the risks of material misstatement of the Annual Report of the Treasurer.

In order to complete our objective we:

- Reviewed relevant District policies and procedures to determine if intended expectations were being met.
- Interviewed various staff responsible for fiscal operations and program controls to determine specific practices of these areas.
- Analyzed and compared expected conditions to current conditions and developed draft recommendations.
- Discussed draft recommendations with District management for their input and practicality evaluation.
- Finalized recommendations and included them in this report.

<p style="text-align: center;">Section III Annual Report of the Treasurer</p>

The following pages illustrate a comparative 2020 and 2019 operating fund balance sheet and schedule of revenues, expenditures and changes in fund balance. These statements are presented on the modified accrual basis of accounting.

**ONONDAGA COUNTY SOIL AND WATER CONSERVATION DISTRICT
OPERATING FUND BALANCE SHEET
DECEMBER 31, 2020 AND 2019**

General Fund

ASSETS	2020	2019	Dollar Change	Percentage Change
Cash	\$1,225,710	\$ 1,492,788	\$ (267,078)	-18%
Designated Cash	2,510,472	2,119,862	390,610	18%
Accounts Receivable	739,172	841,942	(102,770)	-12%
Prepaid Expenses	3,285	8,723	(5,438)	-62%
Total Assets	\$4,478,639	\$ 4,463,315		
LIABILITIES				
Accounts Payable	\$ 312,154	\$ 266,139	\$ 46,015	17%
Accrued Vacation	20,263	22,177	(1,914)	-9%
Accrued Payroll	18,463	15,067	3,396	23%
Payroll Withholdings	5,434	5,592	(158)	-3%
Due to Other Governments	1,460	1,294	166	13%
Deferred Revenue	2,541,421	2,624,689	(83,268)	-3%
Total Liabilities	\$2,899,195	\$ 2,934,958		
Fund Balance				
Assigned Appropriated Fund Balance	\$1,579,444	\$ 1,528,357		
Total Liabilities and Fund Balance	\$4,478,639	\$ 4,463,315		

**ONONDAGA COUNTY SOIL AND WATER CONSERVATION DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2020 And 2019**

General Fund

<u>Revenues</u>	<u>2020</u>	<u>2019</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
Grants from Local Governments	\$ 1,381,582	\$ 1,476,954	\$ (95,372)	-6%
State sources	1,234,588	793,138	441,450	56%
Pass-through Income	3,450	-	3,450	100%
Hydro Seeding	33,580	27,393	6,187	23%
Workshop Income	14,050	28,850	(14,800)	-51%
Equipment Rental	7,551	7,348	203	3%
Tree & Shrub Sales	11,550	14,087	(2,537)	-18%
Miscellaneous sources	10,103	8,336	1,767	21%
Sale of Equipment	4,163	5,557	(1,394)	100%
Gifts & Donations	1,400	800	600	75%
Interest income	1,938	1,243	695	56%
Total Revenues	\$ 2,703,955	\$ 2,363,706	\$ 340,249	14%
<u>Expenditures</u>				
Contractual	\$ 1,738,936	\$ 1,377,130	\$ 361,806	26%
Personnel	583,255	624,460	(41,205)	-7%
Employee Benefits	281,196	258,847	22,349	9%
Equipment	49,481	40,138	9,343	23%
Total Expenditures	\$ 2,652,868	\$ 2,300,575	\$ 352,293	15%
Changes in fund balances	\$ 51,087	\$ 63,131		
Beginning Fund Balance	\$ 1,528,357	\$ 1,500,810		
Prior period Adjustment		(35,584)		
Adjusted beginning Fund Balance	\$ 1,528,357	\$ 1,465,226		
Ending Fund Balance	\$ 1,579,444	\$ 1,528,357		

Section IV

Findings and Recommendations

Material Differences Reported on the ART:

We noted, during the course of the audit various over and understatements which materially affected the fair presentation of the ART. These were determined by analyzing selected accounts and comparing balances reported in the general ledger, Quick Class Reports and the AR/DEF REV schedule. These are summarized below and explained in further detail in the report.

Estimated Differences and its effect on the Annual Report of the Treasurer (ART) December 31, 2020

	Over (Under) Stated
Accounts Receivable	\$ 27,000
State Funding (EPF) District	(21,000)
Net effect is over stated revenue	\$ 6,000
Accounts Payable	(161,000)
Deferred Revenue	12,700
Net effect is understated expenses	(148,300)

Accounts Receivable:

The Quick Books financial system, based on conversations with the District management, cannot provide a detailed Accounts Receivable Aging report. We have relied upon the Accountant I to provide us with a detailed Accounts Receivable worksheet (AR/DEF REV Sch). This ancillary worksheet details grant funds received and expenses incurred and gains realized from inception to date. It lists all outstanding money owed to the District and should agree to the Accounts Receivable General Ledger account in the financial system.

Based on the information provided to us, the Accounts Receivable schedule does not properly reflect the outstanding amounts owed to the district. The Accounts Receivable schedule contained amounts for which grants have been closed, amounts noted by the Accountant I as

write offs/uncollectible and an unsupported amount used to balance the 2020 Accounts Receivable schedule to the General Ledger.

Overstated Accounts Receivable Balance

A. We noted \$19,597 in account receivables for numerous grants reported on the AR/DEF REV schedule denoted with the description of "W/O" indicating "write off" or "close" indicating the grant has been closed and funds will no longer be received and an amount needed to balance to the general ledger of \$7,248 for a total \$26,845 in uncollectable funds. These residual amounts should have been adjusted at the time the funds were deemed uncollectable or at the time the grant was formally closed. The balancing figure is the same amount used in the prior year and was determined to be unsupported then and should not have been used in the current year. It appears an analysis of the general ledger accounts receivable balance was not performed as requested. This is illustrated below.

Estimated Accounts Receivable Deemed Uncollectable at 12/31/20	
Description	Amount
11 ~ Grants marked as closed	\$ 11,446.28
6 ~ Grants marked as w/o (write-off)	8,150.25
Balancing figure	7,248.48
Estimated Total	\$ 26,845.01

Recommendations:

- 1. We recommend the Accountant I perform an analysis of the general ledger accounts receivable balance and adjust it to actual funds deemed collectable and the use of a balancing figure on the AR/DEF REV schedule not be used. We also suggest procedures and policies be implemented to adjust accounts as needed when grants are closed or funds are deemed uncollectable. We also recommend District Administration review and compare the balance reported in the general ledger to the AR/DEF REV schedule at a minimum on an annual basis.*
- 2. We recommend the Accountant I periodically perform a reconciliation between the General Ledger Accounts Receivable and the AR/DEF REV schedule on a quarterly basis and if this is not practical, at a minimum, this reconciliation should be done as of September 30th, thus leaving three months of activity to reconcile for year-end.*

2020 OCWA Memorandum of Understanding (MOU)

- B. We noted based on our review of the detailed transactions in the GL Acct # 1200 Accounts Receivable OCWA's September Invoice #16132 for \$12,000 was outstanding as of 12/31/20 and the District was unaware it was still outstanding as of July 2021. This amount was appropriately posted to the general ledger but it was not recorded on the AR/DEF REV schedule per established procedures. An analysis of the general ledger accounts receivable and the AR/DEF REV schedule would have assisted in this matter. See recommendation above.

Recommendations:

3. *We recommend the District implement a tickler file system, where all invoices/bills/reimbursement requests to customers/funding sources are placed. When payment is received the invoice is pulled from the file and attached as backup to the payment. In addition a file could be setup where all paid invoices are kept for easy access should someone need to review them. At year-end the file should only contain unpaid invoices which represent the open outstanding accounts receivable. This file should be reviewed on a regular basis throughout the year and any unpaid invoices should be looked into for collection.*
4. *We recommend the District consider implementing a process where all reimbursement of expenditure requests to a funding source are invoiced through the accounting system.*

DEC Rnd 12 Urban Forestry Grant

- C. We noted this grant's receivable of \$25,000 has been outstanding since the end of 2019. The grant agreement indicates Onondaga County's Office of the Environment is the contractor. The District has contacted the Director of the Office of the Environment late in 2019. However, there has been no resolution as July 31, 2021.

Recommendation:

5. *We recommend District Administration follow up with the Director of the Onondaga County's Office of the Environment. Additional suggestions were made in the previous finding.*

EPF 23 Onondaga

- D. We noted this grant had an established bank account dating back to 2018 with a balance of \$66,506.32 as of 12/31/20. We also noted an account receivable balance as of 12/31/20 in the amount of \$29,935.04 was paid by NYS in July of 2021 and subsequently this grant was

closed. We question recording a receivable when the District had sufficient funds in its respective savings account.

Recommendation:

6. *We recommend the Accountant I exercise due care and have a full awareness of the District's bank accounts as compared to the proper recording of accounts receivable balances. The District should also determine the appropriate course of action with the funds in the EPF 23 Onondaga bank savings account.*

DEC Rnd 14

- E. We noted the Quick Class Report for Critical Area Seeding Projects (hydro seeding) DEC Rnd 14 reported 100% of hydro seeding expenses, however the grant only reimburses 75% of expenses incurred and 25% is covered by other District sources. The District has established two Quick Class reports but only used one. Subsequently the AR/DEF REV schedule reported the DEC Rnd 14 expenses and receivable balance incorrectly.

Recommendation:

7. *We recommend the Accountant I work with Program personnel to determine which expenses belong to which funding source to ensure all expenses incurred are properly invoiced to the appropriate party. This will also allow for the Accountant I to be able to determine if all hydro seeding projects have been properly invoiced and payment has been received.*

Deferred Revenue:

The District receives some grant funds in advance from the New York State Department of Agriculture and Markets (NYSAM). Some grant agreements require these funds be deposited in dedicated bank accounts. When multiple grant project funds are received in a single check from the State they are deposited into a District bank account and then transferred into their own respective interest earning savings account. The funds are recorded as deferred revenue and classified as a liability when received. Interest earned is owed to the State and represents a liability. Revenue is periodically recognized for each grant based on expenses incurred. Gains are generated from the State's higher payroll & fringe benefit reimbursement rate as compared to the District's actual costs. It is District Management's position that realized gains are kept in their respective grant savings account until the State completes their close out process.

The District utilizes their accounting system to monitor respective grant activity and generate Quick Class reports. These reports are used to generate the necessary journal entries to adjust the deferred revenue account. The Accountant I maintains an Excel spreadsheet called AR/DEF REV schedule which summarizes the cash receipts and expenses respective of all the District's grants. In theory, the deferred revenue balance on the Excel sheet, respective of the grants, should equal the balance of their bank accounts.

F. We noted differences when comparing the deferred revenue Quick Class balance to the bank balance at 12/31/20. These differences indicate funds which have been paid from the District's checking account are not being transferred from a dedicated grant bank account into the District's accounts. The estimated net amount of funds which can be transferred to reimburse District funds is \$247,986.76. The deferred revenue account detail we tested is illustrated below:

Grant Deferred Revenue vs. Grant Bank Balance Analysis For Year Ending December 31, 2020						
	Quick Class Balance 12/31/20	Balance per 12/31/20 Bank Statement	Difference Quick Class vs. Bank	Gain and Estimated Interest Amounts	Estimated Due to District for Expenses Incurred	Total of reconciling items
EPF 22 Carley	\$ 112,299.50	\$ 132,208.26	\$ (19,908.76)	\$ 1,524.94	\$ 18,986.82	\$ 19,908.76
EPF 22 Upper T	99,195.58	117,698.60	(18,503.02)	4,591.20	13,911.83	18,503.02
EPF 23 Seneca	66,574.20	96,553.06	(29,978.86)	3,561.60	26,417.26	29,978.86
EPF 24 Onondaga	177,396.13	355,845.22	(178,449.09)	3,404.93	175,044.16	178,449.09
EPF 25 Stack Farm	80,754.00	81,028.88	(274.88)	75.59	299.79	274.88
Climate Res-Shotwell	67,977.49	79,388.38	(11,410.89)	1,312.19	10,098.70	11,410.89
CAFO Richards	95,323.00	96,080.09	(757.09)	251.57	605.52	757.09
CAFO Pastureland	238,683.80	240,227.34	(1,543.54)	987.55	553.99	1,543.54
CAFO Schoolmen	199,944.25	200,751.29	(807.04)	610.93	196.13	807.04
CAFO 3 Voles	318,123.35	321,911.42	(3,788.07)	1,537.70	2,250.37	3,788.07
CAFO Fabio's Grand Rend 2	80,525.00	81,153.82	(628.82)	205.10	423.72	628.82
	<u>\$ 1,536,796.30</u>	<u>\$ 1,802,846.36</u>	<u>\$ (266,050.06)</u>	<u>\$ 18,063.30</u>	<u>\$ 247,986.76</u>	<u>\$ 266,050.06</u>
				1	2	

1) Gains and interest are kept in the separate project bank accounts for each of the grants until the projects are completed.

2) The total amount in "Estimated Due to District" of \$247,986.76 represents the total of funds which can be transferred to District accounts out of respective separate project bank accounts.

Recommendation:

8. We recommend procedures are implemented to periodically reconcile the Quick Class Reports with bank statements to ensure amounts will be transferred to cover the District's expenses which have been paid through the District checking account.
9. We recommend, to improve the audit trail, transfers are made based on actual expenses incurred and this documentation is attached to the corresponding bank statement.

City Implementation Funds

G. We noted the District is not fully in compliance with their City of Syracuse contract sections #1 and #12, which requires advanced SLWAP and Implementation funds received from the City be kept in separate bank accounts. These funds are initially received as a lump sum and deposited into SLWAP savings and then Implementation's portion should be transferred into its respective bank account. During 2020 the District requested Implementation funds of \$109,276, however only \$49,719.83 was transferred leaving a balance of \$59,556.17 in the SLWAP account.

We also noted an erroneous deposit in September's Implementation's savings account of \$14,332.50, which should have been deposited into CRF4 Fesko-Jackson's specific grant bank account.

We noted bid deposits in the bank account were not reflected on the Quick Class report.

We noted the District is not fully in compliance with their City of Syracuse contract section #29, which requires unexpended funds, including interest to revert to the City unless their agreement is extended. Interest was not recorded on the Quick Class report to reflect this requirement and was inadvertently recognized as interest income.

Thus taking all of the above into consideration the ultimate shortage in the Implementation account was approximately \$71,811.13. This indicates not enough funds have been transferred from the SLWAP accounts or from other grant project accounts into the Implementation accounts. It also appears a comparison and analysis of the balance reported on the AR/DEF REV schedule to the Quick Class reports to the Implementation bank balances is not being performed. These issues are presented on the following page.

Recommendation:

10. We recommend the District comply with City contract requirements and initiate the transfer of requested Implementation funds in a reasonable time frame, preferably the day of the deposit or the next.

We recommend District management implement controls to ensure funds are deposited into their own respective grant's project bank account.

We recommend Implementation interest be recorded on its Quick Class report and included as a part of the deferred revenue balance not as income.

We recommend Accountant I perform an analytical analysis of the bank account balance to the deferred revenue balance to ensure funds are appropriately transferred. Bid deposits should be incorporated into this analysis.

H. We noted a balancing figure reported on the AR/DEF REV schedule of \$4,878.18 which could not be supported with appropriate documentation. This is also presented on the illustration on the following page.

Recommendation:

11. We recommend Accountant I determine the validity of the balancing figure and make the necessary adjustments to the general ledger and or Quick Class report.

City Implementation Program

2020 Requested Funds vs. Actual Deposits

Receipt			
Date	Name	Memo	Amount
1/15/2020	SYRACUSE - CITY OF	ch#344902 for FY 19/20 2nd qtr - implem - Shotwell	\$ 13,800.00
7/8/2020	SYRACUSE - CITY OF	ch# 349178 for revisions #4 19/20	49,000.00
7/8/2020	SYRACUSE - CITY OF	ch# 349178 for Rev-nutr mgmt #4 19/20	15,000.00
7/8/2020	SYRACUSE - CITY OF	ch# 349178 for Imple #4 19/20	5,000.00
7/8/2020	SYRACUSE - CITY OF	ch# 349178 for Shotwell Brk N Tribs #4 19/20	22,476.00
7/8/2020	SYRACUSE - CITY OF	ch# 349178 for Rev-cover crop #4 19/20	4,000.00
Total funds requested during 2020 and deposited into SLWAP savings			\$ 109,276.00

Deposits into Implementation Savings and Checking Accounts

3/16/2020	transferred from SLWAP checking	\$ 5,929.21
6/1/2020	transferred from SLWAP savings	13,800.00
8/28/2020	transferred from SLWAP savings	29,990.62
Total funds transferred during 2020 into Implementation accounts		\$ 49,719.83
Represents Implementation funds remaining in SLWAP savings		\$ 59,556.17

Internal Audit's Calculated Deferred Revenue Balance at 12/31/20

Deferred balance at 12/31/19	\$ 233,993.05
Requested funds during 2020	109,276.00
Total expenses reported on the quick class report	(111,663.48)
Calculated deferred balance at 12/31/20	<u>\$ 231,605.57</u>
Implementation savings account balance	\$ 161,586.28
Implementation checking account balance	13,335.40
Adjustment for CFR4 Fesko-Jackson depositing error	(14,332.50)
Adjustment for bid deposits	(645.00)
Adjustment for 2020 interest	(149.74)
Adjusted combined bank balances at 12/31/20	<u>\$ 159,794.44</u>
Estimated calculated difference compared to adjusted bank balance	* <u>\$ 71,811.13</u>

*Represents an estimated amount of funds which should have been transferred into this account during 2020.

DEF REV Schedule Balance vs. Calculated Quick Class Balance

Calculated deferred balance at 12/31/20	\$ 231,605.57
Deferred balance per DEF REV schedule	(236,483.75)
Difference represents the unsupported amount reported on the schedule	<u>\$ (4,878.18)</u>

EPF 22 Upper T

- I. We noted a transfer of funds from EPF 21 Seneca bank into EPF 22 Upper T bank account in the amount of \$75,725 on 4/30/20. We questioned the rationale behind this transfer as it is our understanding funds per grant agreements have specific bank accounts and program purposes. Supporting information has not been provided to justify the transfer.

Recommendation:

12. *We recommend District administration determines the validity of transferring EPF 21 Seneca funds into EPF 22 Upper T's bank account and respectively adjust as needed. We suggest considering implementing the use of a bank account transfer log and approval process prior to actually making transfers.*

AR/DEF Schedule Balance

The Quick Books financial system, based on conversations with the District management, cannot provide a detailed Deferred Revenue report. We have relied upon the Accountant I to provide us with a detailed Deferred Revenue worksheet (AR/DEF Sch). This ancillary worksheet details grant funds received and expenses incurred and gains realized from inception to date. It lists grant money received by the District which has not been spent and should agree to the deferred revenue general ledger account in the financial system.

- J. We noted 8 grants totaling \$7,929.10 reported as deferred revenue on the AR/DEF REV schedule denoted with the description of "W/O" indicating "adjustment needed" or "close" indicating the grant has been closed. These residual amounts should have been adjusted at the time the grant was formally closed. This amount plus the balancing figure reported of approximately \$4,800 from the City Funds above, results in an estimated total over statement of deferred revenue of \$12,700.

Recommendation:

13. *We recommend the Accountant I perform an analysis of the general ledger deferred revenue balance and adjust it to actual. We also suggest procedures and policies be implemented to adjust accounts as needed when grants are closed. We also recommend District Administration review and compare the balance reported in the general ledger to the AR/DEF REV schedule at a minimum on an annual basis.*
14. *We recommend the Accountant I periodically update financial activity posted to the general ledger to the AR/DEF REV schedule, review and compare its balance to the General Ledger on a quarterly basis and if this is not practical at a minimum this reconciliation should be done as of September 30th, thus leaving three months of activity to reconcile for year-end.*

Landowners Escrow:

The District has an Agricultural Environmental Management (AEM) & Implementation Program Escrow Policy as revised and adopted October 2019 which states the following:

For all AEM, and other projects that require a landowner/producer cash match, the landowner/producer is required to provide ***a certified check, money order, or guaranteed letter of credit from a lending institution*** to the Onondaga County Soil and Water Conservation District in an amount equal to the cash match, as per the approved funding agreement. The Letter of Credit must specify the exact cash match required and guarantee payment of such amount or guarantee such cash match amount will be set aside and used exclusively for the cash match from an existing account. ***Arrangements will be made prior to the start of the implementation.***

The overall concept of the above requirement is to ensure contractors will be paid in full and the District is kept in good graces with contractors.

Escrowed funds are deposited into a special AEM bank account and transferred to the District's checking account to pay the contractor once the project is completed.

General ledger account #2001-Due to Contractors is used to record the activity of escrowed funds and the deposits are held in AEM ESCROW Savings bank account. It is our understanding the balance in the Due to Contractor account represents the landowner's advanced share of the project funds and is a liability to the District until the project is completed and the contractor is paid. If this correlation is maintained it facilitates the reconciliation of the general ledger to the AEM ESCROW account.

K. We reviewed 5 landowner share projects and the following issues came to our attention on 3 of them:

- Landowners pay with a personal check.
- Landowner payments were not deposited timely. See item A in exhibit on the following page.
- Project files do not provide supporting documentation as to the actual start date of the project to determine if landowner share payments are received as intended.

Although the project files did not provide a start date of a project, the files did contain signed contracts between the landowners and contractors as well as invoices. We prepared the illustration below to compare these dates to the date the landowners made their escrow payments.

Illustration of Significant Program Dates to Landowner Share Cash Match as of 12/31/20

Farm	Estimated Share	Contract Date		Landowner's Share Check Receipt Date	Landowner's Share Deposit Date	Difference Receipt vs. Deposit Date	Landowner's Share Amount	Contractor Invoice date	Contractor Payment Date	Landowner's share to Contractor
Rick Frost	\$ 2,211	9/30/2020		11/19/2020	11/25/2020	6	\$ 3,716.19	11/9/2020	12/31/2020	\$ 3,716.19
Carl Gogol	\$ 1,838	9/24/2020	A	9/24/2020	11/2/2020	39	\$ 1,838.18	11/17/2020	12/8/2020	\$ 1,838.18
Mary Knapp	\$ 7,920	7/7/2020	A	7/8/2020	8/31/2020	54	\$ 7,920.00	8/21/2020	8/28/2020	\$ 7,920.00

A Untimely deposit of landowner check.

Receiving land owner share funds after the start of the projects, after the invoice date and depositing checks untimely or after the contractor has been paid with district funds has the potential to cause an adverse financial situation between the contractor, landowner and District.

Recommendation:

15. We recommend District Management revisit their Landowner Escrow Policy to either request a certified check or adjust it to their current operating practices. Since the policy as written indicates landowner payments should be provided prior to implementation (start date), the project files should contain this date as a means to document adherence to this policy requirement and strengthen the audit trail. If this is not feasible, District Management should determine an alternative date, such as landowner/contractor contract signing date, to represent the due date of the landowner share.

16. Landowner share payments should be deposited promptly to ensure the validity of the check or at a minimum in accordance with the Districts policy, which states bi-weekly. We interpret this to mean deposits are made twice a week.

L. We noted postings in GL 2001 Due to Contractors and other minor entries from 2019 totaling \$6,328.58 should be removed from this account.

Recommendation:

17. We recommend the Accountant I implement a periodic review and reconciliation of the Due to Contractors account and the AEM Escrow Savings account balances, at a minimum this should be done quarterly. We have provided the District with our worksheets to facilitate this process in the future.

M. We noted \$29,087.58 in funds held in the AEM Escrow Savings bank account should be transferred to a District bank account. Our inquires resulted in program personnel and the

Accountant I determining a portion of these funds should have been returned to the landowner after project completion in 2020.

Recommendation:

18. We recommend Program Managers and or program personnel collaborate and work cooperatively with the Accountant I as projects are modified, completed and undergo a final overall review and close out to ensure the appropriate landowner share has been received and paid out, as well as to facilitate the reconciliation between the AEM Escrow bank account and GL 2001 Due to Contractors.

Revenue:

N. We noted EPF 21 Seneca's revenue reported in the general ledger was understated by approximately \$21,000 as compared to the activity recorded on the AR/DEF REV schedule. Upon further review the Accountant I determined a series of errors in calculating and posting journal entries was the underlying factor.

Recommendation:

19. We recommend the Accountant I exercise due care when preparing and posting entries into the financial system. We reiterate the correlation between the activity posted on the Quick Class reports and the AR/DEF REV schedule as compared to the balances in the general ledge and suggest these reports be utilized prior to closing the books at yearend.

Bank Deposits:

O. We noted checks were not deposited in a timely manner. Per our understanding of the controls in place, deposits should be made on a bi-weekly basis. The following is a summary comparison of the receipt date to the bank deposit date resulting in a number days it took to make the deposit.

Timeliness of Deposits		
# of Checks	Amount	Days
2	\$ 89,469	18
3	168,114	28
2	83,517	29
1	15,506	31
1	12,000	38
9	\$ 368,606	

Recommendation:

20. *We recommended deposits are made in a timely manner according to the established internal control procedures. We further suggest the Board consider formalizing and adopting a cash management and revenue collection policy.*

Capital Assets:

The District with Board approval has historically capitalized all purchases in excess of \$500 with a useful life greater than one year. This threshold appears reasonable when applying it to the completion of the "Information of Certain Assets Worksheet," included with the ART, which provides a listing of equipment used for conservation purposes costing \$500 or more.

- P. We noted the balance reported on the ART's Assets Worksheet of \$457,000 included several items totaling approximately \$3,200, which fall below the District's capitalization policy and approximately \$58,000 net recording errors relating to typos and an omission, resulting in a purposed estimated adjusted balance of \$395,000. This is illustrated below.

**Information of Certain Assets Worksheet
As of December 31, 2020**

Total of Certain Assets Worksheet reported on the 2020 ART \$ 457,077.19

<u>Purposed Removals below \$500 Thresholds</u>	<u>Quantity</u>		
Laserjet- HP printer pro M404dn	2	\$	512.22
High Capacity Wind Date Loggers	2		630.00
Clinometers	2		275.00
Tool Box	1		378.00
Garmin GLO 2 Bluetooth Receiver	1		117.69
Office Printer/Copier/Fax (monthly lease plus usage)	1		239.00
Office Chairs	14		1,088.00
Total Purposed Reduction		\$	<u>3,239.91</u>

<u>Recording Errors</u>	<u>Description</u>		
Calrson GPS Rover w/ software & range poles	Typo	Over stated cost by	\$ (81,200.00)
Office Chairs	Typo	Over stated cost by	(100.00)
Computers	Adjustment	Over stated cost by	(38.00)
NYS Sign Pedestal - in ground		Included twice	(865.00)
2017 Ford Escape		Omitted	23,711.00
Total Net Recording Errors			<u>\$ (58,492.00)</u>

Purposed and Adjusted Assets Worksheet at 12/31/20 \$ 395,345.28

Recommendation:

21. We recommended District management implement review procedures to ensure the accuracy of the Assets Worksheet and consider including just single (1) item purchases of capital assets costing \$500 or more.

Under Reported Liabilities

We performed testing of payments made in 2021 to determine the appropriateness of liabilities reported on the 2020 ART.

Q. We noted 5 invoices totaling \$160,929.02 were for expenses incurred in 2020 which were not properly accrued in 2020, thus materially under reporting the liabilities reported on the ART.

Recommendation:

22. *We recommended the Accountant I work closely with Project Managers to determine project expense for work which has been performed in the current fiscal year but an invoice has not been received. The Accountant I can also proactively research payments made in the next fiscal year.*

Annual Tree Sale:

The OCSWCD has an annual tree and shrub sale that allows businesses and residents to affordably purchase trees. Most orders are placed and paid for in advance. The supplier requires orders in increments of fifty, so there are trees/shrubs ordered in excess of the preorders. Excess items are available for purchase on the day of the distribution. Left over/excess items are sold on the day of distribution at full sales price. Payment can be made with cash or check.

After the day of the sale any leftover plant items can be purchased at a 50% discounted rate. If there are still items available one week after the sale date, those items are given to whoever wants them, including employees. There will be receipts written for ALL transactions, including the discarding of material. Plant stock will be reconciled at the end of the sale.

Also purchased and available for the annual tree sale are bluebird and bat houses, bags of compost, fertilizer tablets and marking flags.

- R. We noted revenue was overstated by a net of \$1,973 due to duplicate journal entries being posted through the use of GL account 1499 Undeposited Funds, minor amounts recorded incorrectly as tree sales and omitted amounts.

We further question the use and purpose of GL account 1499 Undeposited Funds as any funds received would typically be posted as a debit to cash and a credit to revenue. We also question the beginning balance of \$123 which has been the same for the last few years.

Recommendation:

23. *We recommend the Accountant I implement review procedures to ensure tree sale revenue is properly recorded. We suggest utilizing the tree sale Excel file log of pre-orders for comparison purposes to the tree sale revenue posted into the general ledger account as well as the tree sale Quick Class report.*
24. *We recommend the Accountant I determine the necessity of utilizing GL account 1499 Undeposited Funds as well as the validity of the \$123.00 beginning balance.*

- S. We noted based on a comparison of the overall trees/plants stock purchased to the actual Excel file sales log a reconciliation of surplus stock/inventory was not performed as stated in the District's Annual Tree Sales policy.

Recommendation:

25. We recommend the surplus stock/inventory be reconciled as per the District's policy and the reconciliation be reviewed and signed off by District administration.

- T. We noted refunds due to customers as noted on the District's Tree Sales worksheet were not paid out in a timely manner and were still owed as of July 30th.

Recommendation:

26. We recommend the District follow-through with refunds to customers at the completion of the Tree Sales reconciliation.

- U. We noted the tree sales order form indicates the sales price of fertilizer tables and marking flags includes New York State's 8% sales tax. We also noted sales tax was recorded from the sale of bat houses. Although the total is minor, it has not been remitted to New York State as of July 30th.

Recommendation:

27. We recommend the District remit any sales tax collected to New York State and Administration as well as the Accountant I obtain an understanding of sales tax collection and remittance requirements. We also suggest District administration determines if in fact their organization is required to collect sales tax.

Section V
Status of Prior Year Findings

General Ledger Balances Compared to the ART:

- A. We noted material differences in the Accounts Receivable, Deferred Revenue and Total Revenue when comparing the year-end general ledger activity to the ART. :

CLEARED - The general ledger balances agreed to the balances reported on the ART.

Accounts Receivable:

- B. We noted the accounts receivable balance reported in the General Ledger was approximately \$18,288 higher than our purposed adjusted balance to the accounts receivable amount on the AR/DEF REV schedule. There were noted errors in gain calculations and balances provided.

This finding reoccurred in 2020.

DEC Rd 11

- C. We noted \$24,289.16 of expenses were in excess of the grant's agreed upon reimbursement amount.

This grant was closed in 2020, however a similar situation occurred in 2020 with DEC Rnd 14.

Emerald Ash Borer (EAB) Phase V

- D. We noted differences in the year end accounts receivable balance reported on the AR/DEF REV schedule as compared to its respective Quick Class Report.

There was only a minor difference resulting from the gains calculation worksheet.

2019 expenses were not invoiced until November 2020.

The 2019 expenses noted above were collected in 2020.

SLW Ops & Schedule adjustment

- E. We noted the following regarding the amounts recorded:

SLW Ops - Based on our inquiry it was determined the amount recorded of \$20,715.25 should not have been recorded on the schedule.

CLEARED The SLW Ops was properly recorded on the 2020 AR Def Rev Schedule.

Schedule Adjustment – An unsupported amount of \$7,248.48 was used to balance the General Ledger Account Receivable to the AR DEF REV schedule.

The issue reoccurred during 2020.

Skaneateles Lake Watershed Agricultural Program (SLWAP)

- F. The District incurred expense of \$40,874.85 in excess of the contracted amount with the City of Syracuse in the first quarter of 2019.

CLEARED Expenses were within contract limits for 2020.

- G. We noted the District's request for reimbursement of administrative expenses was \$1,393.50 less than their contracted amount with the City of Syracuse.

CLEARED Administrative expenses were properly claimed in 2020.

Deferred Revenue:

- H. We noted differences when comparing the deferred revenue Quick Class balance to the bank balance at 12/31/19. These differences indicate funds which have been paid from the District's checking account but are not being transferred from a dedicated grant bank account into the District's accounts.

The issue reoccurred during 2020.

- I. We noted three of the ten deferred accounts tested (EPF 22 Chit/Frazee, EPF 23 Seneca, and EPF 24 Onondaga) the funds transferred to the District was less than the actual grant expenses.

No transfers were made for the grants tested in 2020.

- J. We noted interest relating to the NYS AME accounts is inconsistently recognized as a liability and entered on their respective Quick Class Reports.

This was not specifically tested during 2020.

AR/DEF Schedule Balance

The Deferred Revenue schedule did not tie to the general ledger.

The balance of the Deferred Revenue compared to the general ledger was not materially out of balance.

The schedule also listed several adjustments whose meaning was not clearly discernable nor could be supported by proper documentation.

The issue reoccurred during 2020.

Landowners Escrow:

K. We noted the following issues:

- Landowners pay with a personal check.

The issue reoccurred during 2020.

- Bank letters in the project files did not meet the requirement of a standard Bank Letter of Credit which guarantee's payment.

CLEARED The bank letters were acceptable in 2020.

- Landowner payments were not deposited timely.

The issue reoccurred during 2020.

- Project files do not provide supporting documentation as to the actual start date of the project to determine if landowner share payments are received as intended.

The issue reoccurred during 2020

L. We noted unrelated postings in GL 2001 Due to Contractors and other minor entries totaling \$2,570.88.

We noted \$2,460 was adjusted in 2020.

Bank Deposits:

M. We noted five advanced funding checks were not deposited in a timely manner.

The issue reoccurred during 2020.

Section VI Management Response

The following pages are the District's responses to our audit findings & recommendations.



Onondaga County Soil & Water Conservation District

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Response to 2020 Audit Findings – Section IV – Findings & Recommendations
M. Burger & Staff
September 8, 2021

- A. 1. Accounting will perform an analysis of the general ledger (GL) accounts receivable balance and adjust it to actual funds deemed collectable. No balancing figure shall be used. Accounting will adjust accounts, as needed, when grants are closed or funds are deemed uncollectable. i.e. interest is addressed before bank account is reused for a new grant.
 - a. District management has implemented division of duties for the Accounting, Administrative Assistant, and Payroll/Benefits so that there is more time available to perform all the tasks required of the job.
- A.2. Accounting can periodically (goal is quarterly) perform a reconciliation between the General Ledger Accounts Receivable and the AR/DEF REV schedule. If this is not possible, reconciliation should be done by September 30th.
 - a. Additionally, the use of the “Ticker File”, by all program and administrative staff, should help. It has been made very clear to all program staff that Accounting must get a copy of vouchers to NYS for grant funding requests. All staff have been advised that they are not to print / mail invoices to customers and/or funding sources. They are to provide invoices to Accounting to record as a receivable and then mail.
- B. 3. DONE. As of the debriefing (Aug. 18, 2021) key District staff members have initiated the auditors recommendation to start a “Tickler” file system where all invoices/bills/reimbursement requests to customers/funding sources are placed. Program Manager Eric Renfer, Hydroseeding Crew Leader Peter Rao, Administrative Assistant Eva Brown and Mark Burger actively participate in this program. The District has, for many years, a file system set up where all

paid invoices are kept for easy access should someone need to review them. The filing system is set up for the current year payment records, which are filed chronologically by check number. Additionally, six years of records are filed by year and by vendor. Each year has its own shelf and each vendor has its own folder.

At year-end the file should only contain unpaid invoices which represent outstanding accounts receivable.

- B. 4. District admin staff are working diligently to make sure that All reimbursement of expenditure requests to a funding source go through the District accounting (Quick Books) system.
- C. 5. DONE. The Executive Director has followed up with the Onondaga County Office of the Environment (OE) c/o a grants receivable of \$25,000. The District has re-invoiced the OE and is awaiting payment.
- D. 6. Care of EPF 23 Onondaga grant. Audit team noted this grant had an established bank account dating back to 2018 with a balance of \$66,506.32 as of 12/31/20. We also noted an account receivable balance as of 12/31/20 in the amount of \$29,935.04 was paid by NYS in July of 2021 and subsequently this grant was closed. We question recording a receivable when the District had sufficient funds in its respective savings account.
Auditors recommend the Accountant I exercise due care and have a full awareness of the District's bank accounts as compared to the proper recording of accounts receivable balances. Agreed. The District should also determine the appropriate course of action with the funds in the EPF 23 Onondaga bank savings account. The District confirms that the grant is closed out, the amount of the unspent funds was confirmed by NYS EPF personnel, and the unspent funds were sent back to NYS.
- E. 7. Program personnel recognize that the DEC Hydroseeding Grant covers 75% of the project cost and that the municipalities cover 25% of the project cost.
The District does have two Quick Class reports and will start to use one class report to track the DEC portion of the project and one class report to track the municipal portion of the project.
The District's "Tickler" file should also help to make sure all invoices are paid. The goal is that the AR/DEF REV schedule will balance correctly and ensure that all expenses incurred are properly invoiced to the appropriate party and will also help Accounting to determine if all hydro seeding projects have been properly invoiced and payment has been received.
Most importantly the District can use one Quick Class for "Municipal Hydroseeding" projects and one Quick Class for "Farm Hydroseeding" projects.

F. 8. The District is going to try to reconcile the Quick Class Reports with bank statements, on a monthly basis when updating BOD reports, to ensure that amounts of money will be transferred to cover the District's expenses, which have been paid through the District checking account.

F. 9. To improve the audit trail, the District will make transfers based on actual expenses incurred and will attached documentation to the corresponding bank statement.

In general, we can only transfer \$\$\$ into an account if grantor (NYS) has provided us the \$\$\$.NYS provides up to 90% of the project cost "up front". They (NYS) retains 10% of the \$\$\$ to us until the grant is closed out. So essentially we will not be able to transfer the 10% \$\$\$ that we don't have until project close out, at which point in time the project has already been paid out.

G. 10. The District can initiate the transfer of requested implementation funds in a reasonable timeframe (1 week) to ensure funds are deposited into their own respective grant project bank accounts and implement controls to ensure funds are deposited into their own respective grant's project bank account.

Implementation interest will be recorded on its Quick Class report and included as a part of the deferred revenue balance not as income.

Bid deposits will be incorporated into this analysis.

H. 11. Accounting can determine the validity of the balancing figure and make the necessary adjustments to the general ledger and or Quick Class report.

I. 12. The Executive Director will invest additional time during monthly checking account reviews to look for bank account transfers that do not make sense. The District will also look into the use of a bank account transfer log and approval process related to making transfers.

J. 13. This all comes down to time. The Executive Director will split the job three ways (Administrative Assistant to provide basic support to Accounting, Accounting, and a part-time payroll and benefits person). This should enable Accounting (and team) time to perform an analysis of the general ledger deferred revenue balance and adjust it to actual. We also suggest procedures and policies be implemented to adjust accounts as needed when grants are closed. We also recommend District Administration review and compare the balance reported in the general ledger to the AR/DEF REV schedule at a minimum on an annual basis.

- J. 14. This all comes down to time. The Executive Director will split the job three ways (Administrative Assistant to provide basic support to Accounting, Accounting, and a part-time payroll and benefits person). This should enable Accounting (and team) time to periodically update financial activity posted to the general ledger to the AR/DEF REV schedule, review and compare its balance to the General Ledger on a quarterly basis and if this is not practical at a minimum this reconciliation should be done as of September 30th, thus leaving three months of activity to reconcile for year-end.
- K. 15. District management will use the date contractor and landowner sign the contract to represent the start date of the project and the date by which the landowner needs to provide their share of Escrow. This is also a good time to obtain all participants insurance documents, etc.
- K. 16. All cash and checks have been deposited on a weekly basis, since the last audit's findings.
- L. 17. Accounting department can provide a quarterly review and reconciliation of the Due To Contractors account and the AEM Escrow Savings account balances, to facilitate the audit worksheets into the future.
- M. 18. Program personnel need to work collaboratively with Accounting as projects are modified, completed and/or undergo a final overall review and close out to ensure that appropriate landowner share has been received and paid out. This will facilitate the reconciliation between the AEM Escrow bank account and the General Ledger Due To Contractors. This could also be a decrease/reduction in project scope and \$\$\$ will be owed back to landowner.
- N. 19. Agreed - Accounting must exercise due care when preparing and posting entries into the financial system. We reiterate the correlation between the activity posted on the Quick Class reports and the AR/DEF REV schedule as compared to the balances in the general ledge and suggest these reports be utilized prior to closing the books at yearend.
- O. 20. Done. Please see K. 16. It is important to note that in the current audit cycle it takes two years for results to show up (Often times and due to circumstances out of everybody's control, one audit is just completed as the next audit begins).
- P. 21. District management will review data for ART more closely to look for such errors.

- Q. 22. District program staff can do a better job of notifying Accounting of accrued expenses before end of current fiscal year. This has been a work in progress.
- R. 23. Those involved in tree sale program administration can implement an Excel File Log and review procedure to ensure tree sale pre-orders directly compare to the tree sale revenue posted on the General Ledger, as well as posting in the Quick Class Report.
- R. 24. The District will get rid of its discount policy. All stock available at the end of the pickup day will be sold to the County EAB program. A policy change is needed here.
Additionally, Administrative Assistant will determine necessity of utilizing GL Account 1499 Undeposited Funds as well as the validity of the \$123 beginning balance.
- S. 25. Surplus tree sale stock will be reconciled, as per the District's policy and the reconciliation will be reviewed and signed off by the Program Manager. A policy change is needed here.
- T. 26. Done. Tree sale customers were refunded.
- U 27. Done. District remitted sales tax to NYS.

Section VII

Supplemental Unaudited Information

2020 – Year In Review

Wow! What a year. On March 18, 2020, COVID-19 caused all staff to receive 24-hour notice to work remotely from home. The staff and BOD responded remarkably and did not miss a beat!

Thanks to the Onondaga County Soil & Water Conservation District's (District) I.T. consultant, Garam Group, the SWCD had just received a major upgrade to their internet service *the day before* sending all employees' home. This upgrade enabled the District to afford all staff the opportunity to work remotely. The District and the City of Syracuse's SLWAP Watershed Agricultural Program Review Committee (WAPRC) even held all scheduled meetings by Zoom. Again, not missing a beat!

But what a challenge. Many projects were delayed until County officials authorized that it was ok to be outside and to hold site showings for construction projects. Shortly thereafter, there became a shortage in materials and supplies. This significantly reduced availability of materials and supplies and drove the cost of projects up to all-time highs. For instance, fence posts, if you could source them, cost 5X more than in the prior year. The agricultural markets were a mess and therefore many farmers held off on doing their projects until their industry and the market began to stabilize.

Due to financial concerns, the County "paused" the Emerald Ash Borer project. That necessitated a lay off within the organization and the need to redirect staff members to perform other duties that they were capable of to maintain billable hours. All staff members did an outstanding job with this change.

At the same time, the District had two long term employees retire: Secretary Maggie Connelly and Program Manager Doug Fisher. Their replacements, Eva Brown and Eric Renfer, respectfully, did an outstanding job stepping into their new roles. During 2020, the SWCD was beginning to prepare for the retirement of their Accountant I, Gwyn Olenych. A lot of planning and preparation was undertaken in 2020 for the upcoming change in 2021.

Some grants were not offered in 2020, such as the NYS DEC WQIP. This grant is the primary source of funding for the municipal hydroseeding program and stream repair projects. Because the District could not author a WQIP grant to replace their seven-year-old hydroseeder, the District sent their hydroseeder to the manufacturer in NH to get refurbished, as it was starting to wear out from extensive years of service and use. (It is important to note that even if the District received a WQIP grant, there is typically a 3-year turn-around time between being awarded the grant and receiving the grant funding. No matter what, the SWCD will have to make do. The SWCD also had the no-till drill refurbished over the winter of 2020/2021 for the same reasons as the hydroseeder.

Given all the uncertainty and unrest due to COVID-19, the staff and both Board of Directors (SWCD and WAPRC) did a remarkable job making it through a year with so

much uncertainty. The leadership of the SWCD is grateful for all contributions of staff and BOD members! Despite all our challenges, we accomplished quite a bit during such a challenging year; more than expected!

A look ahead beyond 2021

The SWCD of Onondaga County will need to continue to diversify. A major project, the Emerald Ash Borer program, will be ending in the next 5 to 7 years. The Executive Director will have to be on the lookout for new opportunities to replace that program, which pays for 1.5 FTE and supports a portion of three other administrative positions.

The same is also true with agricultural work. The “heavy lifting” associated with the original phase of implementation for all farms is almost done. The County is now in a “maintenance phase”. (The City of Syracuse SLWAP has been at this point for approximately the last 10 years, and downsized staffing levels accordingly to reflect the work load and associated expense to the City). Staff will continue to support new farms coming into existence in the County so that new conservation plans can be authored. New conservation plans lead to new grant applications for implementation dollars (and funding for staff).

As certain, existing programs are winding down and will require less commitment of resources, programmatic focus will be redirected to new priorities that have been deferred until now. Staff will be instrumental in identifying and supporting these new priorities.

At this time, it appears that invasive species management will provide job security and funding for a very long time into the future. The District has been informed that the County will be investing a larger sum of funding for Water Chestnut management on the Seneca, Oswego and Oneida River systems for the next 5 years.

Similarly, the SWCD has taken on the treatment of Hemlock trees for Hemlock Woolly Adelgid. This will also generate an extensive workload for the future.

The SWCD is blessed that the employees that have been hired have vast amounts of knowledge, skills, and abilities. These employees are cross-trained (and trainable) and can adapt to and step into the new roles and needs of the organization, as those roles and needs change.

An area to be mindful of is to continue to work towards a reasonable workload for administrative staff. Recent experience suggests that it will be best to have the Administrative Assistant cross-trained to provide basic accounting support duties to the Accounting office. It will also be best to have a part-time person provide salary and benefit administration. This will likely require a person two-days per pay period to perform these tasks. These changes should allow the Accounting office more time to perform the critical financial duties for the organization.

As is stated every year, the SWCD is blessed with two great Board of Directors; the City of Syracuse Watershed Agricultural Program Review Committee (WAPRC) and the SWCD Board of Directors. Both Boards work well together to help the organization be the best that it can be. These board members give freely of their time to support the Director and staff, which is greatly needed and appreciated.