DID YOU KNOW?



Interesting Facts & Anecdotes

from your District Operations and Member Services Committee

October 2013

Did you know?....

- 1. The general rule to distinguish whether a person is an employee or independent contract is how the district and the individual work together:
 - An individual is almost always an independent contractor if the district has the right to control only the result of the work (product completed, report received, speech given, field planted, practice installed, milestones reached, deadlines met, etc.) and not what will be done or how it will be done.
 - An individual is almost always an employee when the district controls the services performed (what and how work will be done). This applies even if the individual is given freedom of action.
 - Does the district have the power to direct the specifics of performing services: what actions will be done, regular behavior supervision, location of work, furniture and equipment supplied, with whom the person works, work schedule, and IRS records kept?
- If prepared carefully, the district annual report can serve as an important public relations or district marketing tool. Seek ways to make full use of the annual reports, not just comply with the state law and stuff them in a file drawer.
- Taping and/or filming a district meeting is permitted by most state open meeting acts.
 The district should establish rules regarding filming or taping in advance. Filming or taping should not interfere with the meeting.
- 4. For internal controls, duties should be assigned so no one individual can control all processes to collect, record, and process money transactions. Segregate duties whenever possible. The following are minimal segregations:
 - Prepare checks and sign checks
 - Write and sign checks and reconcile bank statements
 - Manage accounts payable and accounts receivable
 - o Make deposits to banks and record receipts
 - Make deposits and reconcile bank statements
 - Approve time records and process payroll
 - Approve bills for payment and assign to grant or project and write checks to pay those bills
 - If such separations are not possible due to limited staff, involve board members, associate directors/supervisors, or board-delegated volunteers to review certain details.
- The districts should have lockable, fire-resistant file cabinets or other secure storage devices for employee and accounting information.
- 6. Many principles of "modern" conservation started in the early 1900s: coordinated approach, multi-disciplinary teams, demonstration projects for research and education, declaring conservation's value to society, conserving resources for the future, use of handbooks and Field Office Technical Guides, available technical and financial assistance, and a watershed approach addressing all natural resources.

Making every Did You Know? statement be completely accurate for all states is impossible. The DO/MS Committee requests your understanding. We also invite you to find out what your state and local laws and policies say about any particular item.

