

**Virginia Soil and Water Conservation Board Audit Subcommittee**  
**Monday, February 14, 2022**  
**Charlottesville, Virginia**

**SWCB Audit Subcommittee Members Present**

Adam D. Wilson, Chair  
Charles Newton  
ONE VACANCY

**DCR Staff Present**

Christine Watlington Jones, Policy and District Services Manager  
Eric Surratt, Internal Auditor  
Blair Gordon, SWCD Liaison  
Darryl Glover, Deputy Director for Soil and Water Conservation and Dam Safety and Floodplain Management  
James Martin, Director, Division of Soil and Water Conservation

**OTHERS PRESENT**

Charles A. Arnason, Chair, Virginia Soil and Water Conservation Board  
Jeffrey Floyd, Robert E. Lee SWCD  
Doug Perrow, Robert E. Lee SWCD  
Jonathan Wooldridge, Robert E. Lee SWCD

**CALL TO ORDER**

Chairman Wilson called the meeting to order and declared a quorum present.

**APPROVAL OF MINUTES FROM SEPTEMBER 23, 2021**

Mr. Newton moved that the minutes of the September 23, 2021 meeting of the Audit Subcommittee be approved as submitted by staff. Chairman Wilson seconded and the motion carried.

**REVIEW OF INCONSISTENCIES FOUND DURING AUDIT OF ROBERT E. DISTRICT**

Ms. Watlington Jones reviewed the concerns found during the audit.

Robinson Farmer Cox Associates (RFCA) have been undertaking audits for twenty-three Soil and Water Conservation Districts (Districts) for the fiscal year(s) that ended on June 30, 2020 and June 30, 2021. During the audit of Robert E. Lee District, RFCA found what appear to be substantial irregularities in the processing and payment of certain travel reimbursements. During FY2020 and FY2021, a District employee, Mr. Jonathan Wooldridge, received a total of roughly \$100,000 in reimbursement for 174,729 miles traveled. Based on a standard work-year of 2,080 hours, that equates to approximately 349.346 miles per day or 42 miles per hour, every hour of a work day. A travel reimbursement was submitted every week of both years, leaving the impression that Mr. Wooldridge never took advantage of any extended leave from work over the past two years. The travel reimbursements do not appear to have

been approved or reviewed by any individual at the District, either another employee or a District Board member. The reimbursement rate appears to exceed the federal mileage reimbursement rate. The federal mileage rate for FY2020 was 0.575; Mr. Wooldridge utilized the FY2019 rate of 0.58. Many of the travel reimbursements listed the inspection of the District-maintained dams as the reason for the travel. Of additional concern to this Subcommittee is the payment of those reimbursements with technical assistance funds provided to implement the Virginia Agricultural Best Management Practices Cost-Share Program. Technical assistance funds are not authorized, and have never been authorized, to provide funding for dam maintenance related activities.

Mr. Surratt reviewed the spreadsheet of travel reimbursements. A copy of this spreadsheet is included as Attachment #1.

Mr. Surratt noted that several of the items provided no documentation. It was not possible to verify that the expenses were associated with a dam visit.

### **DISCUSSION**

Chairman Wilson advised that the Virginia Soil and Water Conservation Board is responsible for the oversight of District funding. He noted that the audit discovered several red flags concerning the travel reimbursements. He commented that the Audit Subcommittee would like to work with the District to address the concerns and to reduce the District's expenses related to travel. He reminded the District representatives that the funds were taxpayer money.

Chairman Wilson asked if the District owned a vehicle. The District responded that they did not at this time and confirmed that the employee had been making use of a personal vehicle for the visits.

The district has an office administrator and an education specialist. However, the travel reimbursements in question were for the District Manager.

Mr. Newton asked if the District had a written policy regarding reimbursements and expenses.

Mr. Perrow, District Treasurer, advised that he was unaware of such policy if it is not included in the District handbook.

Chairman Wilson noted that if this happened at his District, the amount of mileage reimbursement would be a cause for concern.

Mr. Newton concurred and advised that his first recommendation would be for the District to procure a vehicle. He noted that this would be less of an expense for the District.

Mr. Newton advised that the Board was responsible for serving farmers and noted that to do so required support from the General Assembly. Therefore, the funds provided by the General Assembly must be managed as efficiently as possible. Any hint of impropriety or misuse of funds could be detrimental to future funding.

Mr. Newton noted that with ten directors there should be better Board oversight. He also expressed a concern regarding training for staff and directors.

Mr. Wooldridge noted that there had been a substantial amount of turnover with the Directors.

Ms. Gordon commented that DCR staff can assist with the proper procedures for procuring a vehicle.

Ms. Watlington Jones advised that the recommendations of the Audit Subcommittee would be presented to the full Soil and Water Conservation Board at their March 23 meeting.

#### SUBCOMMITTEE ACTION

Mr. Newton moved the following:

The Virginia Soil and Water Conservation Board (Board) directs the Robert E. Lee Soil and Water Conservation District (District) to return \$33,199.58 in technical assistance funds to the Department of Conservation and Recreation (Department), as recommended by the Audit Subcommittee. These funds will be withheld from the FY2022 fourth quarter disbursement of technical assistance funds. The return of these funds will address the inappropriate use of technical assistance funds to reimburse travel for reasons not related to the implementation of the Virginia Agricultural Best Management Cost-Share (VACS) Program.

In order to ensure an effective and appropriate policy is in place to address travel reimbursements, the Board directs the District to complete the following:

- a. A review of the existing process to determine where improvements should be made to address the concerns raised by the Audit Subcommittee and this Board, including revisions to existing travel voucher request forms; and
- b. The adoption of formal process, based on the review of the current processes, to ensure all travel reimbursements are reviewed and processed effectively by appropriate staff and District Board members.

Further, the Board recognizes the key role that training provides in ensuring Districts are able to adhere to the financial policies and practices, which provide integrity to all facets of District management and delivery of programs and services for the public good. Therefore, District administrative staff must participate in the Virginia Association of Soil and Water Conservation District Admin/Ops Committee meetings.

Finally, the Board firmly encourages the District to purchase a vehicle for use by the appropriate staff. Given the amount of funding provided to an employee in travel reimbursement, the purchase of a vehicle would be a more cost-effective and appropriate use of state funds.

No later than May 15, 2022, the District must provide the following information to the Department:

1. A revised District Board-approved travel policy to the Department for review and approval. Within 30 days of approval of the travel policy by the Department, the District must fully implement the revised travel policy into its normal operations.
2. The District Board's formal decision about the purchase of a vehicle. The decision must be formally documented in the Board approved minutes. If the District decides not to purchase a vehicle, the reasons why such a purchase will not be made must be fully documented in the minutes as well.
3. A formal commitment approved by the District Board ensuring participation by District administrative staff in the Virginia Association of Soil and Water Conservation District. Admin/Ops Committee meetings.

Chairman Wilson seconded and the motion carried.

Chairman Wilson noted that the recommended motion will go before the full Soil and Water Conservation Board in March for final approval.

There was no further business and the meeting adjourned at 10:50 a.m.

ATTACHMENT # 1

Source: Aaron Hawkins, Member, BECA

Robert E. Lee Soil and Water Conservation District  
 Transaction Detail By Account

July 2019 through June 2021

Title No	Type	Date	Item	Amount	Month	Class	Cd	Split	Debit	Credit	Original Amount	Cumulative Balance	Miles Driven	Rate	Calculated TA Funded Miles	Calculated Dam Inspection Payment Amount
5	Check	07/02/2019	1738	619.30	July	WNRSC 2017 add TA LMSD exp			619.30		619.30	619.30	2883	0.58	51,672.14	515
14	Check	07/16/2019	1742	719.31	July	WNRSC 2017 add TA LMSD exp			719.31		1,338.61	1,338.61	3304	0.58	51,916.52	1,447
5	Check	08/29/2019	1745	719.31	August	WNRSC 2017 add TA LMSD exp			719.31		2,057.92	2,057.92	3721	0.58	51,897.19	515
13	Check	09/10/2019	1711	811.55	September	WNRSC 2017 add TA LMSD exp			811.55		2,869.47	2,869.47	4294	0.58	52,485.52	1,339
10	Check	09/10/2019	1714	811.55	September	WNRSC 2017 add TA LMSD exp			811.55		3,681.02	3,681.02	5009	0.58	51,798.42	1,339
6	Check	08/16/2019	1744	915.30	August	WNRSC 2017 add TA LMSD exp			915.30		4,596.32	4,596.32	3019	0.58	51,798.42	618
1	Check	09/30/2019	1752	915.30	September	WNRSC 2017 add TA LMSD exp			915.30		5,511.62	5,511.62	1859	0.58	51,078.22	1,069
3	Check	10/29/2019	1700	1,015.15	October	WNRSC 2017 add TA LMSD exp			1,015.15		6,526.77	6,526.77	2908	0.58	51,078.22	303
1	Check	11/19/2019	1721	1,114.15	November	WNRSC 2017 add TA LMSD exp			1,114.15		7,640.92	7,640.92	2052	0.58	51,078.22	714
6	Check	12/02/2019	1729	1,114.15	December	WNRSC 2017 add TA LMSD exp			1,114.15		8,755.07	8,755.07	3110	0.58	51,803.80	1,133
14	Check	13/10/2019	1742	1,213.15	January	WNRSC 2018 add TA LMSD exp			1,213.15		9,968.22	9,968.22	3800	0.58	52,256.20	1,442
10	Check	01/20/2020	1742	1,213.15	January	WNRSC 2018 add TA LMSD exp			1,213.15		11,181.37	11,181.37	4913	0.58	52,256.20	1,442
7	Check	01/23/2020	1742	1,213.15	January	WNRSC 2018 add TA LMSD exp			1,213.15		12,394.52	12,394.52	6026	0.58	51,180.33	1,442
17	Travelling	02/03/2020	1770	1,443.58	February	MULTIPLE			1,443.58		13,838.10	13,838.10	7104	0.58	51,803.33	721
9	Check	02/10/2020	1775	1,443.58	February	WNRSC FY20 base add TA LMSD exp			1,443.58		15,281.68	15,281.68	8217	0.58	51,943.58	1,919
9	Check	02/20/2020	1742	1,443.58	February	WNRSC FY20 base add TA LMSD exp			1,443.58		16,725.26	16,725.26	9330	0.58	52,302.60	1,854
9	Check	02/20/2020	1742	1,443.58	February	WNRSC FY20 base add TA LMSD exp			1,443.58		18,168.84	18,168.84	10443	0.58	52,302.60	1,854
6	Check	04/02/2020	1702	1,443.58	April	WNRSC FY20 TA base DMSD exp			1,443.58		19,612.42	19,612.42	11556	0.58	52,005.22	412
6	Check	04/16/2020	1716	1,443.58	April	WNRSC FY20 TA base DMSD exp			1,443.58		21,056.00	21,056.00	12669	0.58	52,005.22	412
10	Check	05/04/2020	1722	1,443.58	May	WNRSC FY20 base add TA LMSD exp			1,443.58		22,500.58	22,500.58	13782	0.58	51,983.02	618
10	Check	05/14/2020	1722	1,443.58	May	WNRSC FY20 base add TA LMSD exp			1,443.58		23,944.16	23,944.16	14895	0.58	52,100.15	1,000
16	Check	06/10/2020	1746	1,443.58	June	WNRSC FY20 base add TA LMSD exp			1,443.58		25,387.74	25,387.74	16008	0.58	52,205.32	1,648
4	Check	06/10/2020	1746	1,443.58	June	WNRSC FY20 base add TA LMSD exp			1,443.58		26,831.32	26,831.32	17121	0.58	51,677.77	412
13	Check	06/30/2020	1701	1,443.58	June	WNRSC FY20 base add TA LMSD exp			1,443.58		28,274.90	28,274.90	18234	0.58	52,652.08	1,339
13	Check	06/30/2020	1701	1,443.58	June	WNRSC FY20 base add TA LMSD exp			1,443.58		29,718.48	29,718.48	19347	0.58	52,652.08	1,339
1	Check	08/25/2020	1706	1,443.58	August	WNRSC FY20 base add TA LMSD exp			1,443.58		31,162.06	31,162.06	20460	0.58	51,052.70	1,031
15	Check	09/10/2020	1706	1,443.58	September	WNRSC FY20 base add TA LMSD exp			1,443.58		32,605.64	32,605.64	21573	0.58	52,061.50	1,545
15	Check	09/10/2020	1706	1,443.58	September	WNRSC FY20 base add TA LMSD exp			1,443.58		34,049.22	34,049.22	22686	0.58	52,183.12	1,030
3	Check	10/22/2020	1650	1,443.58	October	WNRSC FY20 base add TA LMSD exp			1,443.58		35,492.80	35,492.80	23799	0.58	51,332.80	300
3	Check	10/22/2020	1650	1,443.58	October	WNRSC FY20 base add TA LMSD exp			1,443.58		36,936.38	36,936.38	24912	0.58	52,484.14	0
18	Check	11/02/2020	1641	1,443.58	November	WNRSC FY20 TA base DMSD exp			1,443.58		38,380.96	38,380.96	26025	0.58	51,832.80	0
18	Check	11/02/2020	1641	1,443.58	November	WNRSC FY20 base add TA LMSD exp			1,443.58		39,824.54	39,824.54	27138	0.58	52,858.24	1,854
18	Check	11/02/2020	1641	1,443.58	November	WNRSC FY20 base add TA LMSD exp			1,443.58		41,268.12	41,268.12	28251	0.58	52,858.24	1,854
23	Check	12/10/2020	1644	1,443.58	December	WNRSC FY20 base add TA LMSD exp			1,443.58		42,711.70	42,711.70	29364	0.58	52,461.36	2,369
23	Check	12/10/2020	1644	1,443.58	December	WNRSC FY20 base add TA LMSD exp			1,443.58		44,155.28	44,155.28	30477	0.58	53,354.72	3,000
13	Check	01/20/2021	1650	1,443.58	January	WNRSC 2019 OCS Supp S 4.1 TA LMSD exp			1,443.58		45,600.86	45,600.86	31590	0.56	52,897.64	0
13	Check	01/20/2021	1650	1,443.58	January	WNRSC 2019 OCS Supp S 4.1 TA LMSD exp			1,443.58		47,044.44	47,044.44	32703	0.56	52,897.64	0
20	Check	03/16/2021	1603	1,443.58	March	WNRSC FY20 base add TA LMSD exp			1,443.58		48,488.02	48,488.02	33816	0.56	52,458.40	2,060
20	Check	03/16/2021	1603	1,443.58	March	WNRSC FY20 base add TA LMSD exp			1,443.58		50,000.00	50,000.00	34929	0.56	52,458.40	2,060
23	Check	03/20/2021	1702	1,443.58	March	WNRSC FY20 base add TA LMSD exp			1,443.58		51,443.58	51,443.58	36042	0.56	52,458.40	2,060
10	Check	03/20/2021	1702	1,443.58	March	WNRSC FY20 base add TA LMSD exp			1,443.58		52,887.16	52,887.16	37155	0.56	52,458.40	2,060
10	Check	03/20/2021	1702	1,443.58	March	WNRSC FY20 base add TA LMSD exp			1,443.58		54,330.74	54,330.74	38268	0.56	52,458.40	2,060
15	Check	04/16/2021	1620	1,443.58	April	WNRSC 2019 OCS Supp S 4.1 TA LMSD exp			1,443.58		55,774.32	55,774.32	39381	0.56	52,458.40	2,060
5	Check	05/04/2021	1627	1,443.58	May	WNRSC FY20 base add TA LMSD exp			1,443.58		57,217.90	57,217.90	40494	0.56	51,841.28	515
0	Check	05/12/2021	1643	1,443.58	May	WNRSC FY20 base add TA LMSD exp			1,443.58		58,661.48	58,661.48	41607	0.56	51,841.28	515
20	Check	06/10/2021	1602	1,443.58	June	WNRSC FY20 base add TA LMSD exp			1,443.58		60,105.06	60,105.06	42720	0.56	51,550.64	0
20	Check	06/10/2021	1602	1,443.58	June	WNRSC FY20 base add TA LMSD exp			1,443.58		61,548.64	61,548.64	43833	0.56	52,215.50	2,060

TOTAL  
 13,627.9 total miles - FY20 and FY21  
 346.5 miles calculated per day (assuming 250 workdays per year)  
 42.0 miles calculated per hour (assuming 2080 work hours per year)  
 11,680 total hours (assuming 355 work days a year x 16 work hours a day x 2 years)  
 15.0 total miles driven every waking hour of every day (16 hours/day)

Date	Num	Time period	Total Reimbursement Amount	Number of Dam Visits per TEBV	TA Amount
7/16/2021	7571	6/16-6/30	51,618.40	1	\$57.48
7/19/2021	7586	7/1-7/15	52,103.92	4	\$230.72
8/2/2021	7598	7/16-7/31	51,316.32	5	\$288.40
8/16/2021	7610	8/1-8/15	52,447.76	6	\$346.08
9/1/2021	7650	8/16-8/31	52,447.76	10	\$576.80
9/16/2021	7654	9/1-9/15	52,418.64	8	\$461.44
10/1/2021	7652	10/1-10/15	52,439.52	8	\$461.44
10/16/2021	7657	10/16-10/31	52,439.52	11	\$614.48
11/1/2021	1000	11/1-11/15	52,275.60	0	\$0.00
12/1/2021	1008	11/16-11/30	51,476.00	3	\$173.04
12/15/2021	1023	12/1-12/12	52,038.40	0	\$0.00
1/5/2022	1025	12/13-12/31	52,038.40	0	\$0.00

Total TA funds paid for Dam Inspections from 6/16/2019 - 12/31/2022 \$31,199.58