

**Audit Subcommittee of the
Virginia Soil and Water Conservation Board
Thursday, November 16, 2017
Virginia Department of Forestry
Charlottesville, Virginia**

MINUTES

AUDIT SUBCOMMITTEE MEMBERS PRESENT

Richard Street, Chair
Barry Marten
Steve Lohr

DCR STAFF PRESENT

Michael Fletcher, Board and Constituent Services Liaison
Darryl Glover, Acting Deputy Director of Soil and Water Conservation and Dam Safety and Floodplain Management
Wendy Howard-Cooper, Acting Director, Dam Safety and Floodplain Management
Stephanie Martin, Soil and Water Conservation District Liaison
Scott Thomas, Regional Dam Safety Engineer
Christine Watlington, Policy and Regulatory Coordinator

CALL TO ORDER

Mr. Street called the meeting to order at 9:00 a.m. and declared a quorum present.

APPROVAL OF MINUTES FROM JUNE 27, 2017 MEETING

SUBCOMMITTEE ACTION

Mr. Lohr moved that the minutes of the June 27, 2017 meeting of the Audit Subcommittee be approved as submitted. Mr. Marten seconded and the minutes were approved.

REVIEW OF SPECIAL AUDITS

New River Soil and Water Conservation District

A review of the special audit provided by Robinson, Farmer, Cox Associates indicated that New River SWCD has met the requirements of the audit. While the District does not currently have a contract with a third party consultant regarding the use of Quickbooks, the concerns have been addressed. If technical assistance is required in the future a third party will be retained.

Mr. Marten noted the requirement to update Attachment E.

Ms. Martin responded that while the prior years were not corrected, the information has been reconciled for FY2017.

SUBCOMMITTEE ACTION

Mr. Lohr moved that the Audit Subcommittee recommend the Department Director provide, in writing, confirmation to the New River Soil and Water Conservation District that the special audit conducted on November 3, 2017 confirms all audit findings have been adequately addressed and the action plan accepted by the Subcommittee at the June 27, 2017 meeting has been implemented. Mr. Marten seconded and the motion carried.

Big Walker Soil and Water Conservation District

Ms. Martin noted that Big Walker SWCD is still missing several items with regard to the corrective action plan. Some of the issues relate to correspondence and an inability provide documentation that corrective actions have been taken.

SUBCOMMITTEE ACTION

Mr. Marten moved that the Audit Subcommittee direct the Big Walker Soil and Water Conservation District to submit reports, correspondence, and any other necessary documentation to the Department no later than March 1, 2018, confirming that all audit findings from the FY2015 and FY2016 audits and the special audit completed on November 2, 2017 have been completely resolved. All related documentation must be presented, reviewed, and approved by the Big Walker Soil and Water Conservation District Board prior to being submitted to the Department. Failure to sufficiently address all audit findings and to fully implement the corrective action plan, accepted by the Subcommittee at the June 27, 2017 meeting, may result in additional administrative action, including penalties, being taken by the Virginia Soil and Water Conservation Board and the Audit Subcommittee. Mr. Lohr seconded and the motion carried.

NEW BUSINESS

There was no new business to come before the Audit Subcommittee.

PUBLIC COMMENT

There was no public comment.

NEXT MEETING

The next meeting of the Audit Subcommittee will be in April, 2018 prior to the full Board meeting.

ADJOURN

There was no additional business and the meeting adjourned at 9:35 a.m.

Respectfully submitted,

Richard A. Street
Subcommittee Chair

Clyde E. Cristman
DCR Director