

Indian River Soil and Water Conservation District Performance Review

Prepared for:
The Florida Legislature's
Office of Program Policy Analysis
and Government Accountability
(OPPAGA)

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Key Takeaways

- Indian River Soil and Water Conservation District’s Board of Supervisors are active, meeting almost every month during the review period. The District’s Board of Supervisors performs advocacy and provides information to public entities related to issues within the District’s service area such as future water supply challenges.
- Indian River Soil and Water Conservation District’s main program is a Best Management Practices Cost-Share administered by the District on behalf of the Florida Department of Agriculture and Consumer Services.
- Indian River Soil and Water Conservation District’s main sources of funding include its contract with the Florida Department of Agriculture and Consumer Services and funds provided by the Indian River County Board of County Commissioners. Revenues from the Indian River County Board of County Commissioners provide the salary and benefits for the Indian River County employee who provides support to the Indian River Soil and Water Conservation District.
- The Indian River Soil and Water Conservation District is currently working on creating a strategic plan with feedback from the Board of Supervisors. The Indian River County Board of County Commissioners publishes Budget Books on an annual basis that describe yearly goals and objectives, and performance measures for Indian River County, the District, and the public.

I. Background

Pursuant to s. [189.0695\(3\)\(b\)](#), *Florida Statutes*, Mauldin & Jenkins (“M&J”) was engaged by the Florida Legislature’s Office of Program Policy Analysis and Government Accountability to conduct performance reviews of the State’s 49 independent soil and water conservation districts. This report details the results of M&J’s performance review of the Indian River Soil and Water Conservation District (“Indian River SWCD” or “District”).

I.A: District Description

Purpose

Chapter [582](#) of the *Florida Statutes* concerns soil and water conservation within the State of Florida. The chapter establishes the processes for creation, dissolution, and change of boundaries of districts; the qualifications, election, tenure, and mandatory meetings of District Supervisors; the oversight powers and duties of the Florida Department of Agriculture and Consumer Services (“FDACS”); and the powers and purpose of the districts. The District’s statutory purpose, per s. [582.02](#), *Florida Statutes*, is “to provide assistance, guidance, and education to landowners, land occupiers, the agricultural industry, and the general public in implementing land and water resource protection practices. The Legislature intends for soil and water conservation districts to work in conjunction with federal, state, and local agencies in all matters that implement the provisions of [ch. [582](#), *Florida Statutes*].”

The District identifies a mission statement on its website, which states “The Indian River Soil and Water Conservation District’s mission is to provide resources, planning, assessment, assisting citizens to apply conservation and preservation technology, and to educate the citizens in these technologies.”

Service Area

When the District was established in 1945, the service area included Indian River County. The current borders and territory are identical to those of Indian River County. The District’s service area includes unincorporated Indian River County and the County’s three cities and two towns,¹ and part or all of the following Federal and State conservation lands:

- Blue Cypress Conservation
- Ft. Drum Marsh Conservation
- Indian River – Malabar to Vero Beach Aquatic Preserve
- Pelican Island National Wildlife Refuge
- Sand Lakes Conservation Area
- St. Sebastian River Preserve State Park
- St. Johns River Water Management
- Sebastian Inlet State Park
- Wedgworth Farms Conservation

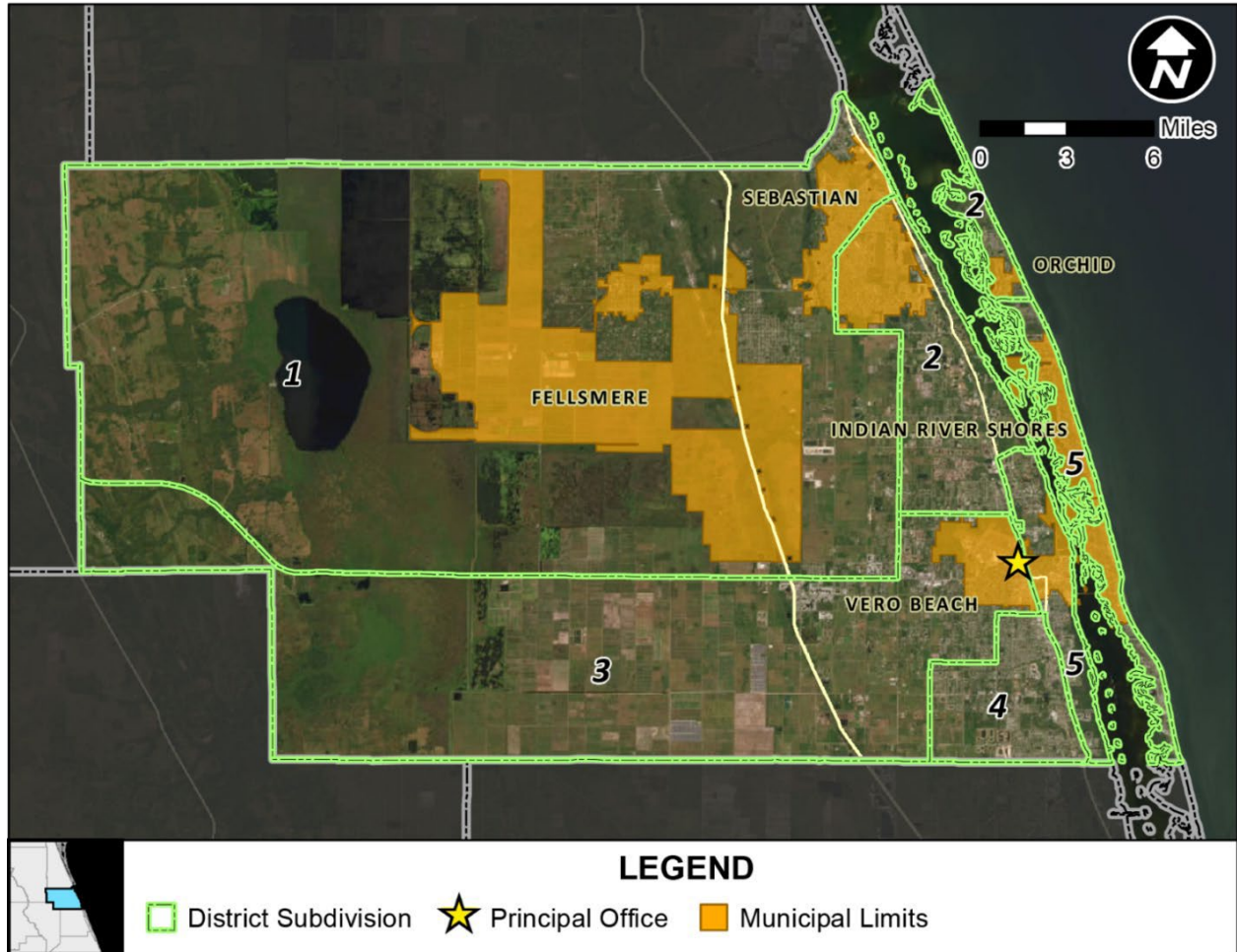
The District is bounded on the north by Brevard County, northwest by Osceola County, east by the Atlantic Ocean, south by St. Lucie County, and southwest by Okeechobee County. The total area within the District is 617 of square miles, with 503 square miles of land and 114 square miles of water.

The District’s primary office is located at 1801 27th Street, Bldg. A, Vero Beach, FL 32960. The District’s primary office is located in the Indian River County Administration Building A.

¹Sebastian, Fellsmere, Vero Beach, Orchid, and Indian River Shores.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)21](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s principal office and meeting space.

Figure 1: Map of Indian River Soil and Water Conservation District



(Source: Indian River County GIS, Florida Commerce District Profile)

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 167,781 as of April 1, 2023.

District Characteristics

Indian River SWCD is located in the central region of Florida on the eastern coast. The economy of the service area is diversified. It is supported by agriculture, tourism, light manufacturing, wholesale and retail trade, and commercial fishing.² Rural parts of the District are located in the Northeast portion while urban areas are located in the southern part of the District. The District's most popular crops include oranges, grapefruits, and specialty fruit. Also, cattle farming is popular in the District. As the District encompasses 22.4 miles of coastline, the District is threatened by tropical disturbances like hurricanes that can cause strong winds and damage crops.³ The topography of the District is mostly flat, with an average elevation of 8 meters and a maximum elevation of 26 meters.⁴

The service area encompasses beaches which are critically eroded due to rising sea levels and more frequent storm events.⁵ Beach erosion also has a negative impact on the sea turtle and shorebird nesting habitats.⁵ The Indian River County Board of County Commissioners implements beach restoration projects to distribute sand and plant native salt-tolerant dune plants to help combat erosion and to help restore habitats and nesting areas for wildlife.⁵ The District's main source of water is the Upper Floridian Aquifer and the surficial aquifer system which are recharged by the surface and rainfall.⁶ Based on the results of a Central Springs/East Coast water resource assessment conducted by the St. Johns River Water Management District which includes the District's service area, fresh groundwater alone cannot supply the projected increase in water demand during a 20-year planning horizon (from 2020 to 2040) without causing significant negative impacts to water resources. As such, the St. Johns River Water Management District created a Regional Water Supply Plan to help identify options to guide water users and suppliers in efforts to meet projected water demands while protecting the region's natural resources. As such, the future increase in demand for water presents the need for best management practices that address water quality and quantity to protect the Indian River County's future water supply.

² Indian River County, Florida. 2023. "Budget Book." <https://indianriver.gov/Document%20Center/Services/Management%20&%20Budget/Annual%20Budget%20Documents/2023-24/2324BB.pdf>.

³ Indian River County, Florida. N.d. "Beach Program." Accessed May 29, 2024. https://indianriver.gov/services/public_works/coastal_engineering/beach_program/index.php#:~:text=Indian%20River%20County%20is%20broken,into%208%20beach%20management%20sectors./.

⁴ Topographic-map.com. N.d. "Indian River County Topographic Map." Accessed May 29, 2024. <https://en-gb.topographic-map.com/map-lxg2zs/Indian-River-County/>.

⁵ Indian River County, Florida. N.d. "Beach and Dune Restoration." Accessed May 29, 2024. https://indianriver.gov/services/public_works/coastal_engineering/beach_program/beach_and_dune_restoration.php#collapse4410b0.

⁶ St. Johns River Water Management District. 2022. "Central Springs/East Coast Regional Water Supply Plan (2020-2040)." February 22.

I.B: Creation and Governance

Indian River SWCD was chartered on January 29, 1945, as the Indian River Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board. The District was created under the authority of [the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).⁷ The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965 to expand the scope of all soil conservation districts to include water conservation, and rename the District to the Indian River Soil and Water Conservation District.⁸

The District is governed by a Board of Supervisors. Supervisors are unpaid, nonpartisan public officials elected by the voters within the service district. M&J analyzed the Supervisors’ elections, appointments, and qualifications within the in-scope period pursuant to applicable *Florida Statutes*.⁹

As of this report, the District has five Supervisors. The current Supervisors meet qualifications as M&J requested and received affirmations for the five Supervisors from the Indian River County Supervisor of Elections. During the review period (October 1, 2020, through April 30, 2024), there have been four vacancies on the Board, as illustrated in Figure 2. Supervisor vacancies occurred from August 2021 to April 2022, from January 2023 to February 2023, from January 2023 to October 2023, and from January 2023 to September 2023.

Additional assessment of the District’s electoral patterns is detailed in section II.D (Organization and Governance) of this report.

Figure 2: Supervisor Terms

Seat	FY21				FY22				FY23				FY24			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	
1	Shawn Elliott						W. Marine		Robert Adair							
2	David Gunter								David Cox							
3	Robert Adair									Charles Hendrix						
4	Bobby Lindsey												Christine Kelly-Begazo			
5	David Cox												George Hamner			

Legend for FY23

William Marine (W. Marine)

(Source: District list of Supervisors and Board meeting minutes)

⁷ Ch. [582, Florida Statutes](#) (1939), available online as ch. [19473, Laws of Florida](#).

⁸ Ch. [65-334, Laws of Florida](#).

⁹ Including Ch. [582.15, Florida Statutes](#), Ch. [582.18, Florida Statutes](#), Ch. [582.19, Florida Statutes](#), Rule [5M-20.002, Florida Administrative Code](#), and Ch. [2022-191, Laws of Florida](#).

During the review period, the District met 42 times¹⁰ and met the mandatory meeting requirement of s. [582.195, Florida Statutes](#), to meet at least once per calendar year with all five Supervisors for both 2022 (May, July, October, and November) and 2023 (November and December). The District additionally met one time without a quorum in which no business was conducted. M&J has determined that the District properly noticed each meeting and workshop. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D (Organization and Governance) of this report.

Local regulations in the Indian River County Code of Ordinances mention the District in relation to land clearing and upland native plant community conservation areas. Chapter 927.06(4)(c) of the Indian River County Code of Ordinances states, “Pertaining to agriculture, operations shall implement a soil and water conservation district approved conservation plan, including the use of Best Management Practices, as applicable to the specific area being cleared.” Chapter 929.05(3)(b) of the Indian River County Code of Ordinances states, “Native upland plant communities shall be determined using Appendix 8.A [sic], Ecological Communities Flora, and Fauna Tables, of the conservation element of the county comprehensive plan as a general reference. The Florida Game and Freshwater Fish Commission, the Soil and Water Conservation District, and the Florida Division of Forestry shall also be consulted as needed to aid in plant community delineation.”

I.C: Programs and Activities

The following is a list of programs and activities conducted by the District within the review period (October 1, 2020, through April 30, 2024), along with a brief description of each program or activity. The District’s programs and activities will be described in detail in section II.A (Service Delivery) of this report.

- Best Management Practices Cost-Share Program
 - The Best Management Practices Cost-Share Program provides Florida Department of Agriculture and Consumer Services (“FDACS”) funding to the District to administer reimbursement agreements with local agricultural producers for conservation-related equipment.
- National Association of Conservation Districts’ Poster Contest
 - The National Association of Conservation Districts’ Poster Contest is an opportunity to produce educational posters related to conservation topics. Winners at the District level can advance to compete at the regional, State, and national levels.
- Envirothon
 - Envirothon is an outdoor competition in which students develop hands-on skills related to aquatic ecology, forestry, soil and land use, wildlife, and other current environmental issues.

¹⁰ Meetings occurred in October, November, and December 2020; January, February, March, April, May, June, July, August, September, October, November, and December 2021; January, February, March, April, May, June, July, August, September, October, November, and December 2022; January, February, March, April, May, July, August, September, October, November (twice), and December 2023; January, February, March, and April 2024.

- Advocacy and Information
 - The District advocates for or against various projects or decisions that may affect soil or water conservation in its service area. The District serves as a conduit of information to the public to refer producers to local organizations to serve agricultural needs.
- Small and Beginning Farms Conference Support
 - In FY24, the District provided a \$1,000 donation towards a proposed Small Beginning Farmers teaching event hosted by the Indian River County Agricultural Extension Department.
- Local Working Group
 - The Local Working Group is an annual opportunity for the District and the United States Department of Agriculture's Natural Resources Conservation Service to receive feedback on community priorities and needs from local agricultural stakeholders.
- Association of Florida Conservation District Area Meetings
 - The District participates in Association of Florida Conservation District Area meetings.
- Florida Conservation District Employees Association Meetings
 - The District attends Florida Conservation District Employees Association meetings.
- Small Farms, Ranchette, and Country Estate Best Management Practices Manual
 - The District published a Best Management Practices manual for small farms, ranchettes, and estates.
- Year In Review Report
 - In FY21, the District published a Year in Review report for the United States Department of Agriculture's Natural Resources Conservation Service to provide an overview of the District and its services.
- Indian River County Farm Bureau Legislative Luncheon
 - In FY24, District Supervisors attended the Indian River County Farm Bureau Legislative Luncheon.

I.D: Intergovernmental Interactions

The following is a summary of federal agencies, state agencies, and/or public entities with which the District interacts, including the means, methods, frequency, and purpose of coordination and communication.

United States Department of Agriculture's Natural Resources Conservation Service

The District maintains an annually updated written Memorandum of Understanding ("MOU") with the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") with the purpose of codifying that the organizations will work cooperatively to assist producers within Indian River County. An NRCS District Conservationist attends the Indian River SWCD Board meetings to provide an update on initiatives that NRCS is working on.

Florida Department of Agriculture and Consumer Services

The District maintains contracts with the Florida Department of Agriculture and Consumer Services ("FDACS") related to the Best Management Practices Cost-Share program. The District also has an MOU with FDACS to establish a cooperative working relationship. District support staff maintain contact with Contract Managers from FDACS on a weekly basis by phone or email on the status of contract and cost-share agreements as well as in-person monthly meetings at SWCD meetings. District support staff also maintain contact with FDACS to send invoices for reimbursement related to contracts within the required timeframe to comply with the terms of agreements.

Indian River County Board of County Commissioners

The District asserted there is a non-written agreement with the Indian River County Board of County Commissioners ("BoCC") that allows for the District to use an office building owned by BoCC to conduct Board meetings free of charge. The BoCC provides the District with an in-kind donation for the salary and benefits of the Staff Assistant II in addition to the use of computers, printers, and office supplies owned by BoCC. The District provides information and expertise to the BoCC on various projects. BoCC personnel provide updates at Board meetings related to projects commissioned by the BoCC's Natural Resources Department.

The University of Florida's Institute of Food and Agricultural Sciences

The District collaborates with the University of Florida's Institute of Food and Agricultural Sciences Extension Office in Indian River County and interacts with personnel from the University of Florida's Institute of Food and Agricultural Sciences Extension Office in Indian River County at least on a monthly basis as a representative attends District Board meetings.

St. Johns River Water Management District

The District provides expertise and commentary related to projects/plans proposed or conducted by the St. Johns River Water Management District ("Water Management District"). The District also requests representatives from the Water Management District to attend its Board meetings when it desires to learn more information about a proposed or current plan or project relating to water conservation and water quality.

I.E: Resources for Fiscal Year 2022 – 2023

The following figures quantify and describe the District’s resources for Fiscal Year 2022 – 2023 (October 1, 2022, through September 30, 2023, herein referred to as “FY23”). Figure 3 shows the total amount of revenues, expenditures, and long-term debt maintained by the District in FY23. Figure 4 shows the number of paid full-time and part-time staff, contracted staff, and volunteers by employer. Figure 5 shows the number and type of vehicles, number and type of major equipment, and number and type of facilities owned, leased, and used by the District.

Figure 3: FY23 Finances

	Revenues	Expenditures	Long-term Debt
Total for Year	\$208,791	\$203,905	\$0

(Source: FY23 District Financial Statement)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed Staff	0	0	0	0
Board of County Commissioners-employed staff	1	0	0	0
FDACS-employed staff	0	0	0	0
Total	1	0	0	0

(Source: District Staffing data)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0	N/A	N/A
Major Equipment	0	N/A	N/A
Facilities	0	N/A	N/A

(Source: District Inventory data)

II. Findings

The Findings sections summarize the analyses performed, and the associated conclusions derived from M&J's analysis. The analysis and findings are divided into four subject categories:

- Service Delivery
- Resource Management
- Performance Management
- Organization and Governance

II.A: Service Delivery

Overview of Services

The following section describes the District's programs and activities during the review period (October 1, 2020, through April 30, 2024).

Best Management Practices Cost-Share

The Best Management Practices ("BMP") Cost-Share Program is designed to help agricultural producers offset the expenditures related to purchasing conservation-related equipment. Producers are reimbursed up to 75% of the equipment cost with a reimbursement cap of \$50,000. Florida Department of Agriculture and Consumer Services ("FDACS") staff perform regular site visits for producers enrolled in the BMP Cost-Share Program to confirm their compliance with the terms of their agreement(s).

The Indian River County Board of County Commissioners employs a Staff Assistant II who provides support to the District and is responsible for duties related to disbursement of cost-share funding to landowners. As such, the Staff Assistant II coordinates with an FDACS employee to administer the program. The FDACS employee is responsible for identifying landowners to participate in a cost-share program while the Staff Assistant II issues the appropriate cost-share funds to landowners.

The BMP Cost-Share program is administered by the District on behalf of FDACS. The District receives reimbursement for cost-share costs related to the program.

National Association of Conservation Districts' Poster Contest

The National Association of Conservation Districts' Poster Contest allows students to compete and display their art nationally. The contest is open to K-5 students from the District's service area, separated into two- or three-grade divisions. The contest uses conservation-related criteria established by the National Association of Conservation Districts. The winners of the District-level contests advance to compete at the regional, State, and national levels. The Staff Assistant II visits elementary schools in the District to promote the contest and also reaches out to home and virtual students to solicit participants.

Envirothon

Envirothon is an outdoor competition encouraging student interest in natural resource conservation and environmental management. Students in grades 9-12 work in teams to compete at a local or regional level and develop hands-on skills related to five core environmental subjects – aquatic ecology, forestry, soil and land use, wildlife, and a current environmental issue selected by competition organizers each year. Winning teams have the opportunity to advance to the Statewide and national competitions. The Staff Assistant II attends Indian River Lagoon Envirothon Members meetings and provides support at the competition.

Advocacy and Information

The District advocates for or against projects or decisions that affect soil or water conservation within its service area. The District also serves as a conduit of information for the public to refer producers to local organizations that best serve their agricultural needs. The District provides information related to best management practices on its website.

During the review period, the District advocated for the United States Geological Survey and Hydrological Study (“Study”) to be conducted within Indian River County that would study the water availability to the County from the Upper Floridian Aquifer. District Supervisors wrote letters informing County personnel within the Indian River County Department of Utility Services and the St. Johns River Water Management District (“Water Management District”) of the need for the Study. The letters also encouraged decision-makers to commission the updated Study to assess the future of the Indian River County’s water supply. Furthermore, the District invited members from the Indian River County Department of Utility Services and the Water Management District to the District’s Board meetings to discuss the Study.

During the review period, the District advocated for a cost-share program between Indian River County and the Water Management District to plug or fill artesian wells in the District with concrete. The District advocated for wellhead repair and well re-casing to also be available as a cost-share service. The District sent a letter to personnel within the Water Management District to encourage the additional services to be part of the cost-share program as they aid in water conservation.

During the review period, the District advocated for amendments to the Water Management District’s Regional Water Supply Plan. The District submitted a letter to the Water Management District to provide commentary relating to the Regional Water Supply Plan and amendments that the District would like to see made to the plan.

During the review period, the District wrote a letter of support for a Community Development Block Grant – Migration General Infrastructure Program grant being requested by the City of Vero Beach Water and Sewer Department for the construction of a new water reclamation facility.

During the review period, the District wrote letters to its State representatives to advocate against legislation proposed in the State Legislature that requires Supervisors to be elected from each of the District’s subdivisions.

During the review period, the District wrote a letter of support to the Chief Enterprise Officer of Ducks Unlimited in support of the revitalization of a Conservation Reserve Program.

Small and Beginning Farms Conference Support

In FY24, the District provided a \$1,000 donation towards a proposed Small Beginning Farmers teaching event held by the Indian River County Agricultural Extension Department. The event is a conference that will include multiple sessions for small farmers on topics such as cost-share opportunities, business planning, networking resources, and best management practices.

Local Working Group

The District partners with the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") to host a Local Working Group, which is an opportunity for local agricultural stakeholders and producers to collaboratively identify community priorities and needs. The District uses the feedback provided to strategically make decisions regarding program funding and service offerings. The District creates the agenda and takes minutes during the meeting to bring the feedback to NRCS to consider funding opportunities and programs provided within the District's service area pertaining to various conservation practices that are prioritized by the Local Working Group.

Association of Florida Conservation District Area Meetings

The District attends annual Association of Florida Conservation District Area Four meetings and workshops.

Florida Conservation District Employees Association

The District attends Florida Conservation District Employees Association monthly meetings.

Small Farms, Ranchette, and Country Estate Best Management Practices Manual

The District published a Best Management Practices manual for small farms, ranchettes, and estates. The manual includes guidance on topics such as drainage and runoff management, ponds and retention areas, and irrigation management. The manual also provides relevant information to facilitate the implementation of Best Management Practices.

Year In Review Report

In FY21, the District published a Year in Review report for the United States Department of Agriculture's Natural Resources Conservation Service that describes the District's purpose, mission, background, services, accomplishments, and budget for the accompanying year.

Indian River County Farm Bureau Legislative Luncheon

In FY24, District Supervisors attended the Indian River County Farm Bureau Legislative Luncheon which provides information regarding statutes and laws pertaining to local agriculture.

Analysis of Service Delivery

The services, programs, and activities offered and conducted by the District are within the scope of the District's statutory purpose and authority. The BMP Cost-Share program and Best Management Practices manual activity aligns with the District's authority to demonstrate best management practices and conservation projects.¹¹ Programs such as the Area Four Association of Conservation Districts' and Local Working Group meetings align with the District's authority to cooperate with governmental and local entities.¹² The activity of advocacy and providing information aligns with the District's authority to conduct research and to demonstrate best management practices.¹³ Programs and activities related to the Poster Contest and Envirothon align with the District's authority to provide or assist in providing training and education programs that further the District's purpose.¹⁴

M&J has not identified any alternative methods for the District to provide services that would reduce costs or improve performance. M&J analyzed performance data relating to meeting minimum performance standards, in addition to performing a financial analysis of the District's budget, profit and loss statements, and financial statements to determine where costs could be saved. The District provides its most costly services through the BMP Cost-Share program, in which expenditures are reimbursed by FDACS. Furthermore, the District's Board has researched methods to save costs when providing services. For example, meeting minutes indicate the District has requested FDACS to cover increasing costs associated with financial audits. Also, the Board considered switching banks to reduce service fees associated with deposits made by FDACS.

By administering the BMP Cost-Share program through the District, FDACS saves time and money. The District assists FDACS in operating more efficiently and economically than it would if FDACS were responsible for administrative duties related to the distribution of cost-share funds.

Based on the District's financial position and excess of revenues over expenditures in FY21, FY22, and FY23, the District is able to efficiently manage funds. Programs provided by the District are affordable and within the District's financial means. While the District participates in the Poster Contest and Envirothon as outreach activities, the District should consider becoming more directly involved in educational outreach activities such as Envirothon. District Supervisors expressed in Board minutes the desire for the District to become more directly involved in Envirothon through funding to facilitate a more successful and well-attended program.

Recommendation: The District could consider continuing to participate in outreach events, such as Envirothon and the Poster Contest, and identify additional opportunities within its service area to expand the District's community presence.

¹¹ s. [582.20\(2\)](#), *Florida Statutes* (2023)

¹² s. [582.20\(3\)](#), *Florida Statutes* (2023)

¹³ s. [582.20\(1-2\)](#), *Florida Statutes* (2023)

¹⁴ s. [582.20\(7\)](#), *Florida Statutes* (2023)

Comparison to Similar Services/Potential Consolidations

The District and the University of Florida's Institute of Food and Agricultural Sciences Extension Office in Indian River County ("UF/IFAS Extension") collaborate on outreach events in the community. While the District and UF/IFAS Extension serve similar community needs, UF/IFAS Extension addresses the need for technical expertise and research in the agricultural field on behalf of the University of Florida. The District and UF/IFAS Extension are able to help each other be more efficient from a mutual partnership where UF/IFAS Extension can provide the technical expertise, and the District provides the accompanying program that UF/IFAS Extension can refer producers.

The Indian River County Natural Resources Department ("Department") shares a similar mission to the District and protects the health and safety of Indian River County residents and visitors through the implementation of activities to preserve and conserve natural resources. The District addresses needs relating to the conservation of soil and water and the implementation of best management practices. Since the District and Department share similar missions, the District and the Department may collaborate or request assistance from each other.

While the District and the Indian River County Farm Bureau ("Farm Bureau") serve similar community needs by serving producers, the Farm Bureau addresses the need for farmers to be represented and advocated for, while the District assists producers with water quality and quantity. The Farm Bureau advocates on behalf of farmers and performs outreach to the youth to help spread its mission and goals. As such, the Farm Bureau and the District may refer producers to each other depending on the producer's needs.

II.B: Resource Management

Program Staffing

During the review period (October 1, 2020, through April 30, 2024), the District was supported by one paid full-time position of a Staff Assistant II employed by the Indian River Board of County Commissioners ("BoCC"). The Staff Assistant II serves as the primary contact and performs all duties associated with the District. The Staff Assistant II serves as the District's budget officer, ensures compliance with applicable laws and regulations, and serves as the primary liaison between the District and other agencies or landowners. The District Chairman is the contract manager for the District's Cost-Share contract with the Florida Department of Agriculture and Consumer Services ("FDACS"). The Staff Assistant II is responsible for ensuring that the District meets all deliverables defined in its FDACS contract.

The Staff Assistant II's compensation is paid by BoCC as an in-kind contribution to the District. M&J included the in-kind contribution in District compensation costs to present the same financial data as is presented in the annual financial audit reports. During the review period, District compensation expenditures have experienced minor fluctuations due to fluctuations in the Staff Assistant II salary and benefits package. Compensation expenditures increased by an average of \$2,564 per year from FY21 to FY23 due to increases in the Staff Assistant II's salary and benefits. Figure 6 depicts the Staff Assistant II's compensation for each year in the review period.

Figure 6: Total Employee Compensation by Year



(Source: District Compensation data)

The District did not experience turnover in the Indian River County Staff Assistant II position during the review period.

Equipment and Facilities

During the review period, the District did not own or lease any major equipment or facilities. The District utilizes an office building for Board meetings in addition to computers, printers, and office supplies owned by the Indian River County Board of County Commissioners free of charge. The BoCC provides the District with an in-kind donation for the salary and benefits of the Staff Assistant II in addition to the use of computers, printers, and office supplies owned by the BoCC.

Current and Historic Revenues and Expenditures

The District received three sources of revenue during the review period. The District's primary source of revenue is contract payments from FDACS, including administrative fees for administering the programs. The District receives 5% of the contract amount per year.

The District's annual financial audit reports include an in-kind donation from BoCC which represents the Staff Assistant II's compensation which is paid by BoCC. M&J included the in-kind contributions to present the same financial data as is presented in the annual financial audit reports. Also, the District receives interest revenue from the District's money market and checking accounts. The District's revenues by source are depicted in Figure 7.

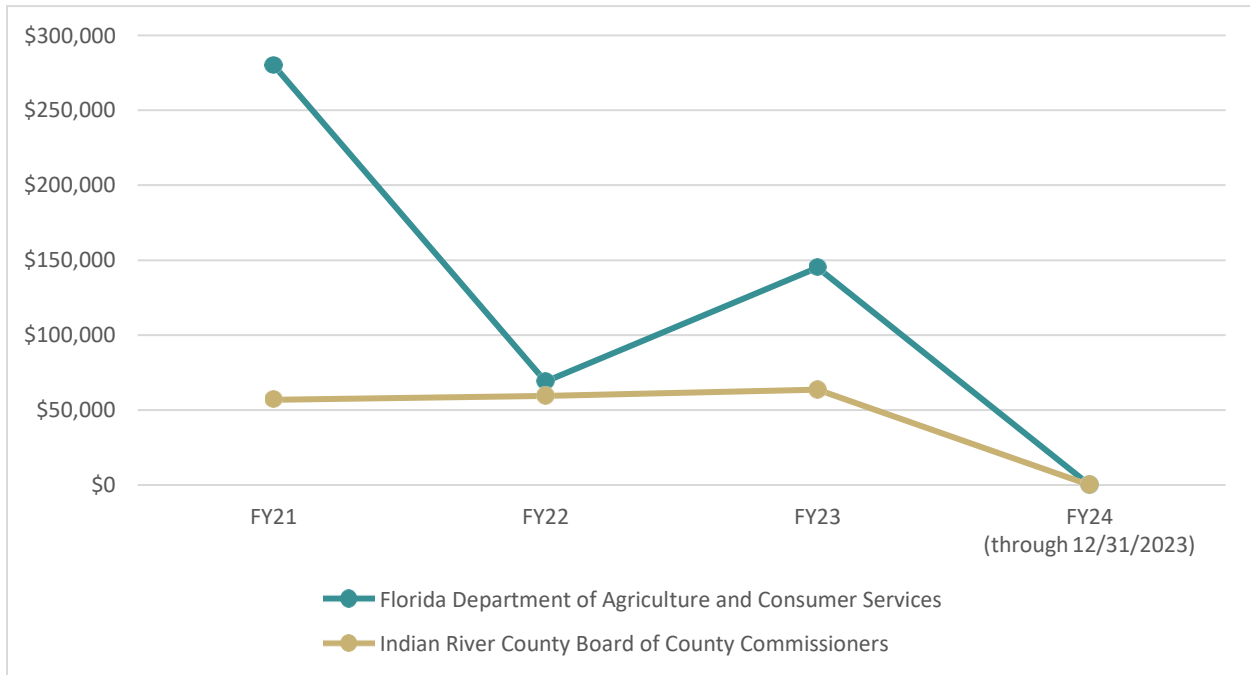
Figure 7: Revenues by Source

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Florida Department of Agriculture and Consumer Services	\$280,054	\$69,000	\$145,102	\$0
Indian River County Board of County Commissioners	\$56,894	\$59,457	\$63,570	\$0
Interest	\$109	\$17	\$119	\$42
Total	\$337,057	\$128,474	\$208,791	\$42

(Source: District FY21, FY22, and FY23 Financial Statements and Profit and Loss Statements)

Historically, the District’s main source of revenue was from the BMP Cost-Share program/contract with FDACS. Revenues from FDACS significantly decreased from FY21 to FY22 by \$211,054. The decrease was due to the expiration of a previous cost-share contract in September 2021 which allocated a larger amount of cost-share funds for the District to distribute than the District’s current cost-share contract. From FY22 to FY23, revenues from FDACS increased by \$76,102. Increased revenues are associated with an increase in cost-share funds distributed by the District to landowners. From FY23 to FY24, revenues and expenditures decreased significantly. The significant decrease is due to the District not yet receiving revenues from FDACS for cost-share funds distributed in the first quarter of FY24. Additional information related to the decrease in FY24 is provided in the Trends and Sustainability section. The District’s annual financial audit reports include an in-kind donation from the BoCC which represents the Staff Assistant II’s compensation which is paid by the BoCC. The in-kind revenues from the BoCC remained relatively stable during the review period with minor fluctuations. Furthermore, the District’s interest revenue experienced minor fluctuations during the review period. M&J included the in-kind contributions to present the same financial data as is presented in the annual financial audit reports. Figure 8 shows trends in FDACS and BoCC revenues.

Figure 8: FDACS and Indian River County Board of County Commissioners Revenues



(Source: District FY21, FY22, and FY23 Financial Statements and Profit and Loss Statements)

The District incurred expenditures related to four program categories during the review period. The District’s primary expenditure category was the BMP Cost-Share program. The expenditures on the BMP Cost-Share program are paid by restricted funds in part by an up-front project startup advance payment at the beginning of the contract, with all subsequent expenditures reimbursed by FDACS. BMP Cost-Share program expenditures include cost-share payments and other expenditures incurred while carrying out the tasks specified in the program contract.

In addition to program expenditures, the District has operating expenditures that are necessary for the regular operation and administration of the District and are paid out of the District’s General Fund which contains general, unrestricted funds. The District’s operating expenditures are accounting and auditing services; office supplies; insurance; poster contest; membership dues; travel expenditures; and Supervisor training.

Expenditures related to personnel services include the Staff Assistant II’s salary and benefits per the District’s annual financial audit report. While BoCC pays for the Staff Assistant II’s compensation, the District’s annual financial audit report includes the compensation as an expenditure. M&J included the personnel service expenditure to present the same financial data as is presented in the annual financial audit reports. Personnel services are expenditures that are covered by funding provided by the BoCC.

Lastly, the District incurs expenditures related to educational programs provided by the District such as the Poster Contest. Figure 9 depicts District expenditures by program or activity.

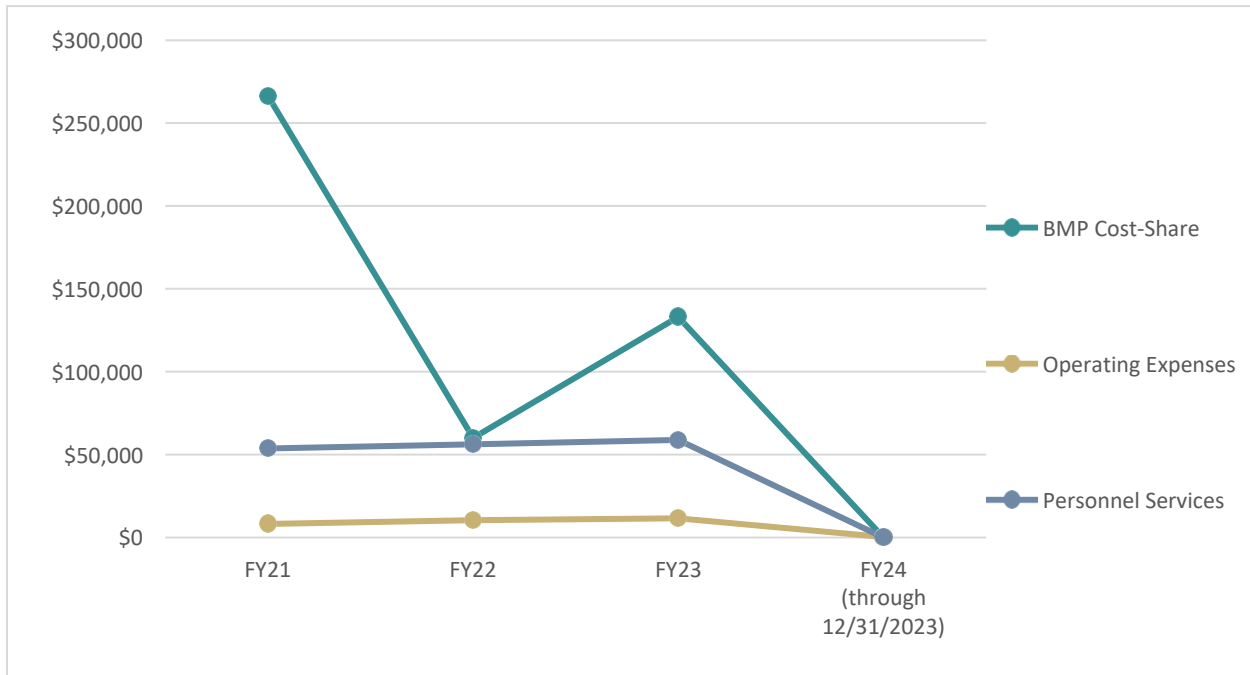
Figure 9: Total Expenditures by Program/Activity

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
BMP Cost-Share	\$266,422	\$60,119	\$133,108	\$0
Operating Expenditures	\$8,283	\$10,504	\$11,606	\$336
Personnel Services	\$53,742	\$56,251	\$58,869	\$0
Education Programs	\$582	\$50	\$322	\$0
Total	\$329,029	\$126,924	\$203,905	\$336

(Source: District FY21, FY22, and FY23 Financial Statements and Profit and Loss Statements)

The District’s main expenditures relate to the District’s BMP Cost-Share contract and personnel expenditures related to the Staff Assistant II salary and benefits per the District’s annual financial audit report. While BoCC pays for the Staff Assistant II’s compensation, the District’s annual financial audit report includes the compensation as an expenditure. M&J included the personnel service expenditure to present the same financial data as is presented in the annual financial audit reports. Personnel services are expenditures that are covered by funding provided by the BoCC. The largest change in expenditures occurred from FY21 to FY22 in which BMP Cost-Share contract expenditures decreased by \$206,303. The decrease occurred due to the expiration of one of the District’s cost-share contracts in September 2021. From FY23 to FY24, expenditures decreased significantly due to the District not incurring cost-share expenditures within the first quarter of FY24. Additional information related to the decrease in FY24 is provided in the Trends and Sustainability section. Expenditures related to personnel services and operating expenditures slightly increased each year from FY21 to FY23. Expenditures related to educational programs fluctuated by an average of \$402 from FY21 to FY23. Figure 10 shows total expenditures by program and activity.

Figure 10: Total Expenditures by Program/Activity



(Source: District FY21, FY22, and FY23 Financial Statements and Profit and Loss Statements)

District budgets are prepared. The District maintains multiple forms of financial records to prepare for the annual third-party independent financial audit and to document reimbursable expenditures associated with contracts. The District currently earns minimal revenues from interest. As such, the District should take advantage of the current high interest rates by adopting an investment policy.

An issue with the District’s financial management is due to only having one employee complete duties associated with controlling transactions from beginning to conclusion. Findings associated with the District’s audits are detailed in the Annual Financial Reports and Audits section.

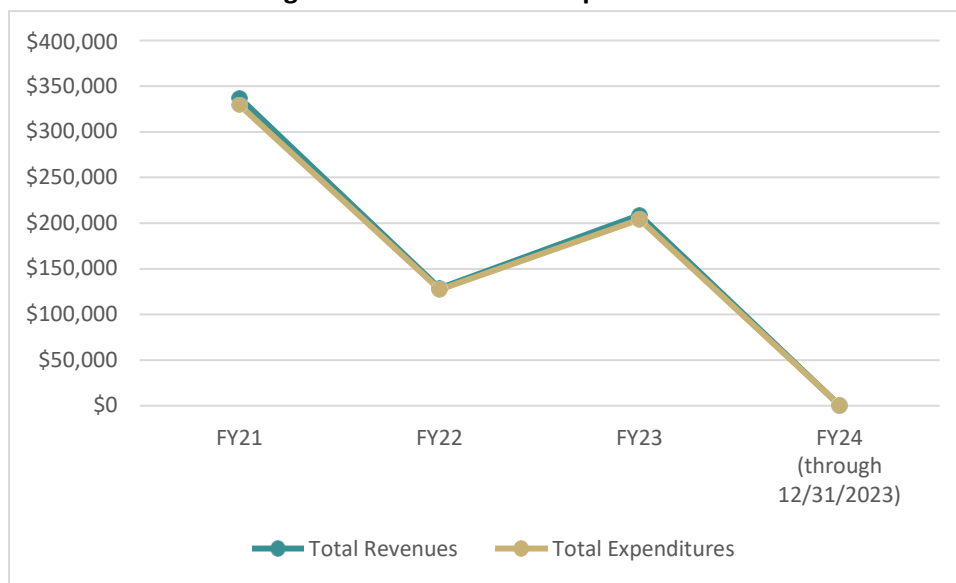
Recommendation: The District should consider taking advantage of the current high interest rates by developing and formally adopting a more robust investment policy. The District’s investment policy should include a process for estimating the District’s annual expenditures in order to determine what portion of the District’s reserves can be dedicated to interest-bearing investments. The District’s investment policy should provide the District’s Treasurer with a list of permissible investments and establish appropriate internal controls to preserve the integrity of the District’s funds and ensure the availability of funds when needed.

Trends and Sustainability

To analyze the District’s financial trends and stability, M&J analyzed finalized District revenues and expenditures as detailed in the District’s FY21, FY22, and FY23 financial statements.

During the review period, the District’s revenues and expenditures trended in parallel based on the annual changes to the District’s main source of revenues and expenditures – the BMP Cost-Share contract. The revenues generated from the contracts exceed the contract-related expenditures due to the District’s receipt of the administrative fees paid as a percentage of the reimbursed amounts. As the District’s revenues are based on reimbursements for expenditures after the District receives an advance at the start of a new contract, the timing of the District’s reimbursable expenditures impacts the District’s year-end finances. If the District incurs reimbursable expenditures shortly before the close of the fiscal year, it may not receive its reimbursement from FDACS until after the start of the next fiscal year, which reduces the District’s balance in the original year’s finances and increases the District’s balance in the following year’s finances. As depicted in Figure 11, revenues slightly outpaced expenditures for each year of the review period.

Figure 11: Revenues vs. Expenditures



(Source: District FY21, FY22, and FY23 Financial Statements and Profit and Loss Statements)

From FY21 to FY22, revenues and expenditures both decreased significantly by approximately 62%. The decrease is almost entirely attributable to the District’s previous BMP Cost-Share contract that expired in September 2021 which allocated a larger number of cost-share funds to the District. Furthermore, for a period of five months prior to the contract’s expiration, the District had two BMP Cost-Share contracts active in FY21, and therefore received increased cost-share funds for FY21. From FY22 to FY23, revenues and expenditures increased by approximately 63%. The increase is almost entirely attributable to increased cost-share funds received and distributed by the District. From FY23 to FY24, revenues and expenditures decreased by almost 99%. The reason for the significant decrease is due to the lack of cost-share funds received and distributed by the District within the first quarter of the review period. The District’s actual revenues and expenditures until December 31, 2023, are not a representative projection of District revenues and expenditures for the entirety of FY24. Based on the District’s FY24 adopted budget, the District projects to receive \$177,012 of revenues and incur \$177,012 of expenditures. Based on the District’s adopted FY24 budget, revenues and expenditures will experience a minor decrease by approximately 13%.

The District's 5% administrative fee revenues, which help to fund District programs other than those specifically funded by the BMP Cost-Share program, are dependent on the dollar amount of cost-share projects provided by the District each year. Administrative fee revenues help to fund additional costs associated with educational/outreach programs. If the District were to lose funding from FDACS for its BMP Cost-Share program, the District would also lose the 5% administrative fee associated with the contract. Per the District's FY23 financial audit, the District had a fund balance of \$42,967, which could allow the District to continue to fund its educational/outreach programs for over a year based on its expenditures during the review period. If the District lost funding from FDACS, the District would no longer be able to provide cost-share services. Based on the District's FY24 Adopted Budget, the District projects to receive \$105,675 of revenues and incur \$95,444 of expenditures associated with the BMP Cost-Share program.

If the District lost the support of the Staff Assistant II employed and paid by BoCC, the District would not be able to afford a part-time or full-time employee to support the District. As a result, the District's ability to operate on a daily basis would be at risk as the Staff Assistant II is responsible for overall daily operation and administration of the District and its services.

While the District's revenues and expenditures are sustainable based on current and projected revenue streams and that revenues have exceeded expenditures during the review period, the District would not have enough revenues to provide cost-share services if the District lost funding from FDACS.

Recommendation: The District should consider developing a plan to increase revenue sources in an effort to diversify the types of revenue relied on by the District. The District could consider identifying grant opportunities from the U.S. Department of Agriculture, the Florida Department of Agriculture and Consumer Services, the National Association of Conservation Districts, or another public or private conservation-related entity.

II.C: Performance Management

Strategic and Other Future Plans

The District does not currently have a strategic plan in place. In an interview, a District Supervisor asserted that the District utilizes a Business Plan drafted in 2007 to guide the District's operations and set goals and priorities. As indicated in its 2024 Board meeting minutes, the District is currently in the process of updating the 2007 Business Plan to serve as its strategic plan. Prior to the District's current efforts, the 2007 Business Plan has not been updated to reflect current priorities and community needs.

Recommendation: The District should continue to amend its 2007 Business Plan to serve as a strategic plan that builds on the District's purpose and vision. The strategic plan should not simply describe the District's current programs or contracts, but rather reflect the District's long-term and short-term priorities based on the needs of the community and the changing land use patterns within the District's service area.

Recommendation: Once the strategic plan is approved, the District should consider periodically amending the strategic plan to update long-term and short-term priorities based on the changing needs of the community and land use patterns within the District's service area.

Goals and Objectives

The District's 2007 Business Plan contains goals and objectives. These include:

- Develop and implement short-term goals and objectives (annually)
- Improve and maintain surface and groundwater quality and quantity
- Increase awareness for natural resources conservation and preservation
- Protect and improve the soils of Indian River County
- Strengthen the United States Department of Agriculture's Natural Resource Conservation Service operations and program delivery
- Increase cost-sharing and funding opportunities for District landowners

The Indian River County Board of County Commissioner's ("County") Budget Books also contain annual goals and objectives separate from goals and objectives stated in the 2007 Business Plan. The District's goals and objectives during the review period were related to duties that will be carried out by the Staff Assistant II and Board Supervisors. Goals are associated with maintaining partnerships and assisting with the implementation of resource concerns, continuing public awareness of Indian River SWCD, continuing to participate in Envirothon, and keeping the Indian River SWCD website and social media updated.

Additional goals to be included in the creation of the District's strategic plan are currently in the process of approval by Supervisors per 2024 Board meeting minutes. Board Supervisors review the Budget Books. District staff informed M&J that Board approval is not required.

M&J cannot verify whether goals contained in the 2007 Business Plan were approved by Supervisors as the 2007 Business Plan was developed outside of the review period.

Performance Measures and Standards

The Indian River County Board of County Commissioners reports District performance indicators in addition to goals and objectives identified for County staff to support the Indian River SWCD in Budget Books. The District's performance indicators reported in Budget Books include:¹⁵

- Number of residents that received conservation education provided by the District
- Number of contacts the District Supervisors and County staff had with residents
- Number of cost-share contracts offered by the District
- Number of Florida Department of Agriculture and Consumer Services ("FDACS") contracts maintained by the District
- Dollar amount of FDACS contract funds annually
- Dollar amount of FDACS administrative fees earned

Performance standards are identified in the District's BMP Cost-Share contract with FDACS. Minimum performance standards related to the BMP Cost-Share program include timelines for the Staff Assistant II to review payment request packages, submit payment requests for reimbursement, and submit financial reports within 15 business days of the contract termination or final payment.

¹⁵ Indian River Soil and Water Conservation District. FY21, FY22, FY23, and F24. "BudgetBook."

While Board Supervisors review the Budget Books, Supervisors do not vote on approving performance indicators outlined in the Budget Books. Since contracts are submitted to the Board for review and approval, Supervisors have approved performance standards contained in the FDACS contract.

Recommendation: The District should consider identifying performance measures and standards as part of the development of the strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District's service delivery methods.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District's goals contained in the 2007 Business Plan are outdated and do not provide actionable steps that the District can take to achieve goals. Goals contained in the Budget Books are short-term and do not fully address community needs as they mostly relate to District administration and the Staff Assistant II's duties. Furthermore, the District's performance measures contained in Budget Books do not correspond to goals and, therefore, do not enforce accountability.

Based on information provided by the District and reviewed by M&J, such as Board meeting minutes, the District is currently meeting goals and objectives and performance standards set in the FDACS contract.

Recommendation: The District should consider leveraging applicable long-term plans created by the Indian River County Board of County Commissioners and the St. Johns River Water Management District to create its strategic plan to include long-term and short-term priorities based on the changing needs of the community and land-use patterns within the District's service area.

Annual Financial Reports and Audits

The District is required per s. [218.32](#), *Florida Statutes*, to submit an annual financial report to the Florida Department of Financial Services within nine months of the end of the District's fiscal year (September 30). According to Annual Financial Reports sourced from the Florida Department of Financial Services' online database, the District submitted the FY21, FY22, and FY23 Annual Financial Reports by the required deadline. The District has until June 30, 2025, to submit the FY24 Annual Financial Report.

The District is additionally required to submit an annual financial audit report as its revenues or combined expenditures and expenditures have exceeded \$100,000 each year of the review period, as per s. [218.39](#), *Florida Statutes*. The District submitted the FY21, FY22, and FY23 financial audit reports to the Florida Auditor General within the compliance period of nine months after the end of the fiscal year, or 45 days after the presentation of the audit report to the Board, whichever is shorter.

The District has received a total of two findings as a result of their independent financial audits during the review period. The independent auditor issued the same finding in the financial audit reports for FY21, FY22, or FY23 related to the segregation of duties, as select employee duties were not adequately separated between the authorization, custody, and recordkeeping processes. Per the District's annual financial audits, this is a finding that the District has not corrected. In February 2023, the District received a letter from the Florida Legislature Joint Legislative Auditing Committee regarding the repeated finding. The District provided a response in March 2023 to describe that segregation of duties will continue to be a deficiency due to the limited size of the staff and funding limitations. In response to the finding, the District's Board of Supervisors participate to a high degree in financial processes. As such, the Board of Supervisors approves recommended payments and reviews financial statements for District items. The Board's participation in financial process helps to compensate for the control deficiency noted in the finding.

In FY22, the independent auditor also issued a finding related to budget compliance as the District's General Fund expenditures exceeded the adopted budget expenditures by \$7,348, thereby in violation of ch. 189.016(3), *Florida Statutes*. To resolve the issue, the District implemented the independent auditor's recommendation to evaluate actual expenditures against budgeted expenditures throughout the year and within 60 days after year end to ensure the District is in compliance with ch. 189.016(3), *Florida Statutes*. The District Supervisors voted and approved a resolution in November 2023 to amend its FY23 adopted budget. As a result, the District did not receive the same finding related to budget compliance within the FY23 audit.

Performance Reviews and District Performance Feedback

The District solicits feedback on community needs and priorities through the Local Working Group meeting on an annual basis. Typical attendees at the meetings include District support staff and Supervisors, representatives from the University of Florida's Institute of Food and Agricultural Sciences and the Natural Resources Conservation Service, the public, County staff, and agricultural producers. In FY21, feedback received included degraded plant condition, pest pressure, field sediment, and soil quality limitations as top resource concern categories. In FY22, feedback received included aquatic habitat, field pesticide loss, degraded plant condition, and terrestrial habitat as the top resource concern categories. In FY23, the District created a survey to distribute to attendees for the purpose of prioritizing resource concern categories from most important to least important. Feedback included water conservation, water quality, and cropland as the group's top three priorities to consider for funding pools.

II.D: Organization and Governance

Election and Appointment of Supervisors

Supervisors are required by s. [582.19\(1\)\(b\)](#), *Florida Statutes*, to sign an affirmation that they meet certain residency and agricultural experience requirements. These signed affirmations are required of both elected and appointed Supervisors. Beginning with the November 2022 Supervisor elections, Chapter 2022-191, *Laws of Florida*, amended s. 582.19(1), *Florida Statutes* required that candidates for election to a Supervisor seat had to live in the district and have agricultural experience, as defined by the Florida Legislature. When the requirement changed, two Supervisors running for election in November 2022 ran for a different seat than previously occupied.

M&J requested the elected Supervisors' affirmations as part of a public records request to the Indian River County Supervisor of Elections and received affirmations for the current Supervisors who were elected in November 2022. As such, M&J is able to confirm that the current elected Supervisors signed an affirmation of qualifications.

Since the start of the January 2023 term, three Supervisors have been appointed. As mentioned in reference to elected Supervisors, M&J also received affirmations from the Indian River County Supervisor of Elections for the appointed Supervisors. As such, M&J is able to confirm that the appointed Supervisors signed an affirmation of qualifications. Therefore, current elected and appointed Supervisors meet the residency and qualification requirements of s. 582.19(1), *Florida Statutes*.

Supervisor seats two and four are up for election in November 2024, which follows the correct election schedule. Due to appointed Supervisors within seats three and five, seats three and five are also up for election in November 2024.

Notices of Public Meetings

Section [189.015](#), *Florida Statutes*, requires that all Board meetings be publicly noticed in accordance with the procedures listed in ch. [50](#), *Florida Statutes*. This chapter has been amended twice during the review period, and M&J reviewed for compliance with the governing statute in effect at the time of each meeting date and applicable notice period.

In email correspondence with the District, staff asserted that notices of the Indian River SWCD Board meetings are published using three communication channels. The first is through the Association of Florida Conservation Districts, which posts them in the *Florida Administrative Register*. The second is through the District's website in which the District posts the meeting time, date, location, and agenda. The third method is through the Indian River County Board of County Commissioners ("BoCC"). BoCC requests the District to verify its meeting information each month so that the District's meeting information can be posted alongside BoCC meeting information within the *Indian River Press Journal/Treasure Coast Newspaper* (TCPalm) website, BoCC website, and on the Indian River County Government Television Channel.

M&J reviewed the *Florida Administrative Register* for meeting notices and verified that meeting notices existed for 2021 meetings, two of the 2022 meetings, and one of the 2024 meetings during the review period. M&J could not locate notice of meetings for the 2023 Board meetings or the remainder of the 2022 and 2024 meetings. Out of 42 meetings that occurred during the review period, 15 were noticed in the *Florida Administrative Register*. M&J did not find meeting notices for the remaining 27 meetings within the *Florida Administrative Register*. M&J requested proof of publications and did not receive any proof of publications from postings to the *Indian River Press Journal/Treasure Coast Newspaper* website. The District provided M&J a written statement asserting that meetings are noticed by the BoCC in the *Indian River Press Journal* and the TCPalm website. M&J was unable to verify that District meetings were posted in the *Indian River Press Journal/Treasure Coast Newspaper* website.

M&J's review concluded that the District notices did not meet the requirements of the version of ch. [50, Florida Statutes](#), in effect at the time of each meeting date and applicable notice period. Prior to January 2023, ch. [50, Florida Statutes](#), required any board located in a county with a county-wide newspaper to publish meeting notices in that newspaper. The District did not meet this requirement for meetings held in 2021 and 2022. Since January 2023, ch. [50, Florida Statutes](#), has permitted publication of meeting notices on a publicly accessible website (such as the Florida Administrative Register) as long as the board publishes a notice once a year in the local newspaper identifying the location of meeting notices and stating that any resident who wishes to receive notices by mail or e-mail may contact the board with that request. The District did not meet this requirement for meetings held in 2023 and 2024.

Failure to provide appropriate notice in full accordance with ch. [50, Florida Statutes](#), may deny the public an opportunity to attend meetings and participate in District business. Violation of this chapter of the Florida Statutes may subject District Supervisors and staff to penalties, including fines, fees, and misdemeanor charges, as outlined in s. [286.011, Florida Statutes](#). Additionally, business conducted at such meetings may be invalidated.

Recommendation: The District should consider improving its meeting notice procedures to ensure compliance with s. [189.015](#) and ch. [50, Florida Statutes](#). The District should retain records that document its compliance with the applicable statutes.

Retention of Records and Public Access to Documents

The District was able to provide the existing records and documentation requested by M&J for this performance review, including budget documents and the appropriate link to the District's Annual Financial Reports on its website. M&J concludes that there are no notable issues with the District's records retention and public access to information as required s. [119.021, Florida Statutes](#).

III. Recommendations

The following table presents M&J’s recommendations based on the analyses and conclusions in the Findings sections, along with considerations for each recommendation.

Recommendation Text	Associated Considerations
<p>The District could consider continuing to participate in outreach events, such as Envirothon and the Poster Contest, and identify additional opportunities within its service area to expand the District’s community presence.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include an increase in the District’s involvement in outreach events to reach more participants and expand the District’s footprint. • Potential Adverse Consequences: An adverse consequence of the change includes time and effort required to amend the plan more frequently. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider taking advantage of the current high interest rates by developing and formally adopting an a more robust investment policy. The District’s investment policy should include a process for estimating the District’s annual expenditures in order to determine what portion of the District’s reserves can be dedicated to interest-bearing investments. The District’s investment policy should provide the District’s Treasurer with a list of permissible investments and establish appropriate internal controls to preserve the integrity of the District’s funds and ensure availability of funds when needed.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include an increase in investment earnings received by the District. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences. • Costs: M&J does not anticipate any funding needed to implement the recommendation. • Statutory Considerations: The District must ensure compliance with applicable investment policies.

Recommendation Text	Associated Considerations
<p>The District should consider developing a plan to increase revenue sources in an effort to diversify the types of revenue relied on by the District. The District could consider identifying grant opportunities from the U.S. Department of Agriculture, the Florida Department of Agriculture and Consumer Services, the National Association of Conservation Districts, or another public or private conservation-related entity.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Benefits of the change would allow for the District to diversify its revenue streams and ensure continuity of services. ● Potential Adverse Consequences: An adverse consequence of the change includes more time and effort dedicated to finding and completing grant applications. ● Costs: M&J does not anticipate any funding needed. ● Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should continue to amend its 2007 Business Plan to serve as a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs or contracts, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and the changing land use patterns within the District’s service area.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Benefits of the change include increased accountability measures in place for achieving strategic plan goals. ● Potential Adverse Consequences: An adverse consequence of the change includes time and effort to develop long- and short-term priorities. ● Costs: M&J does not anticipate any additional funding needed. ● Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>Once the strategic plan is approved, the District should consider periodically amending the strategic plan to update long-term and short-term priorities based on changing needs of the community and land use patterns within the District’s service area.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Benefits of the change include ensuring that the strategic plan aligns with community needs and changes in land use over time. ● Potential Adverse Consequences: An adverse consequence of the change includes time and effort required to amend the plan more frequently. ● Costs: M&J does not anticipate any additional funding needed. ● Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

Recommendation Text	Associated Considerations
<p>The District should consider identifying performance measures and standards as part of the development of the strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include a method by which to measure progress towards goals and objectives to assess performance. • Potential Adverse Consequences: An adverse consequence of the change includes time and effort to develop such measures. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider leveraging applicable long-term plans created by the Indian River County Board of County Commissioners and the St. Johns River Water Management District to create its strategic plan to include long-term and short-term priorities based on the changing needs of the community and land-use patterns within the District’s service area.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include ensuring that the District considers changing needs of the community in addition to how land-use patterns may affect community needs and the District’s service area. • Potential Adverse Consequences: An adverse consequence of the change includes time and effort to develop long-term priorities. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider improving its meetings notice procedures to ensure compliance with s. 189.015 and ch. 50, Florida Statutes. The District should retain records that document its compliance with the applicable statutes.</p>	<ul style="list-style-type: none"> • Potential Benefit: Benefits of the change include increased transparency and compliance with s. 189.015 and ch. 50, Florida Statutes. • Potential Adverse Consequences: M&J has not identified any adverse consequences. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

IV. District Response

Each soil and water conservation district under review by M&J was provided the opportunity to submit a response letter for inclusion in the final published report. Indian River SWCD's response letter is provided on the following pages.



1801 27th Street, Building A; Vero Beach, Florida 32960
Phones: (772) 226-4397 FAX: (772) 226-1740

August 14, 2024

Mr. Dave Jahosky, Partner
Mauldin & Jenkins
1401 Manatee Avenue West
Suite 1200
Bradenton, FL 34205

RE Indian River Soil and Water Conservation District Performance Review

Dear Mr. Jahosky:

Indian River Soil and Water Conservation District (IRSWCD) has reviewed the draft performance review conducted on IRSWCD by Mauldin & Jenkins, CPA's & Advisors (M&J). This review was completed in accordance with section 189.0695 (3) (b), Florida Statutes, requiring the Florida Legislature's Office of Program Policy Analysis and Government Accountability to have a performance review performed on all independent soil and water conservation districts as defined in s. 582.01, by September 30, 2024. While we find the report to be mostly accurate in describing the District's operations, finances and performance, we have prepared a Management Review (MR) response identifying some areas in which we do not agree with the information presented. We understand that M&J will submit the Final Report to the State Auditor General, Florida Senate President and the Speaker of the House of Representatives and request that the attached MR be included with that submittal.

Respectfully,

A handwritten signature in blue ink that reads "Robert C. Adair, Jr." with a stylized flourish at the end.

Robert C. Adair, Jr.
Chairman, Indian River Soil and Water Conservation District,

/Inc
Attachments

III. Recommendations/Management Response

Management Response:

The District agrees with the auditors' comments. The District may not have contributed funding, since they had already received funds by the time the Board discussed in the meeting. The District volunteers our time to go to monthly meetings and assist the day of competition to ensure a successful program. The program is very well attended.

Management Response:

The District agrees with the auditors' comments. We are working with our bank to see what is best for IRSWCD to invest in CD's or T-Bills and develop a robust investment policy for the District.

Management Response:

The District disagrees with the auditors' comments. The District does not have any hired staff to handle the grant opportunities to increase revenue resources as you recommend. The Board Supervisors are volunteering their time for meetings. There is no one else to handle the grants. This is not a realistic expectation. You cannot recommend or expect the Staff-Assistant II to take on additional responsibilities for the District or expect the BOCC to incur additional salary expenses by covering what you recommend. Pursuing your recommendations may have adverse impacts on the amount of time the Staff-Assistant II would need to dedicate to assist the Districts in its operations.

Management Response:

The District agrees with the auditors' comments. The District will amend the 2024 Business Plan to serve as a strategic plan that builds on the District's purpose and vision. The District will continue to keep the Business Plan updated to reflect the District's long-term and short-term priorities based on the needs of the community and the changing land use patterns within the District's service area.

Management Response:

The District agrees with the auditors' comments. The District will amend the 2024 Business Plan to serve as a strategic plan that builds on the District's purpose and vision. The District will continue to keep the Business Plan updated to reflect the District's long-term and short-term priorities based on the needs of the community and the changing land use patterns within the District's service area.

Management Response:

The District agrees with the auditors' comments. The Staff-Assistant II who is an Indian River County employee of the BOCC does track the identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress toward the goals and objectives for the County. Going forward, the District will track the identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District's service delivery methods.

Management Response:

The District agrees with the auditors' comments. The District will consider supplementing long-term plans created by the Indian River County Board of County Commissioners and the St. Johns River Water Management District to create its strategic plan to include long-term and short-term priorities based on the changing needs of the community and land-use patterns within the District's service area.

Management Response:

The District agrees with the auditors' comments. The District submits to both Association of Florida Conservation District (AFCD) and Indian River County Board of County Commissioners a list of the monthly District's Board Meetings for the following year. The list is supposed to be posted in the Florida Administrative Register.