

Yellow 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

- Yellow River Soil and Water Conservation District’s Board of Supervisors actively provides direction for the District’s programs and activities, with Supervisors often volunteering at events and on conservation partners’ projects.
- Yellow River Soil and Water Conservation District’s most prominent program is the provision of technical assistance to agricultural producers implementing conservation-related practices as part of Natural Resources Conservation Service incentive and best practices programs.
- Yellow River Soil and Water Conservation District employs two part-time staff who provide the subject matter expertise for technical assistance and administrative duties for District operations. The Okaloosa County Board of County Commissioners provides regular funding to the District through a memorandum of understanding that acknowledges the importance of the services provided by the District.
- Yellow River Soil and Water Conservation District’s operations are guided by a strategic plan that includes goals and objectives developed to address the local community’s short-term and long-term needs and changes to land use in the District’s service area.

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 Yellow River Soil and Water Conservation District (“Yellow River SWCD” or “District”), conducted with a review period of October 1, 2020, through April 30, 2024.

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’s 2022-2023 Annual Report (which was approved and published by District Supervisors in a vote) states that the District’s mission is “to solve soil, water, and related natural resource conservation problems throughout Okaloosa County.” The report also states that the District’s vision is to (1) Develop, implement, and administer comprehensive natural resource conservation programs; (2) Provide for the protection and wise use of soil, water, plants, animals, and other related natural resources; and (3) Provide education and outreach to the citizens of Okaloosa County, State of Florida, and the nation on the importance of protection and wise use of soil, water, animals, and other related natural resources.”

According to the District’s website, the District’s purpose is “to set forth guidelines and policies for the implementation of conservation activities in Okaloosa County.”

Service Area

When the District was established in 1941,¹ the service area included the part of Okaloosa County north of Choctawhatchee National Forest.² In February 1958, the District Board voted to “take necessary steps to include all of Okaloosa County in the District.” In November 1958, the Board approved a motion to “allow the Technician to work with landowners in the Southern part of Okaloosa County outside the boundaries of the District.” On September 6, 1958, a referendum was approved by the landowners in the southern part of Okaloosa County to expand the District’s service area to encompass all of Okaloosa County, and the District’s current borders and territory remain the same. The District is bounded on the north by Alabama, east by Walton County, south by the Gulf of Mexico, and west by Santa Rosa County.

¹ United States Department of Agriculture. 1995. “Soil Survey of Okaloosa County, Florida.” Report, Natural Resources Conservation Service, Washington.

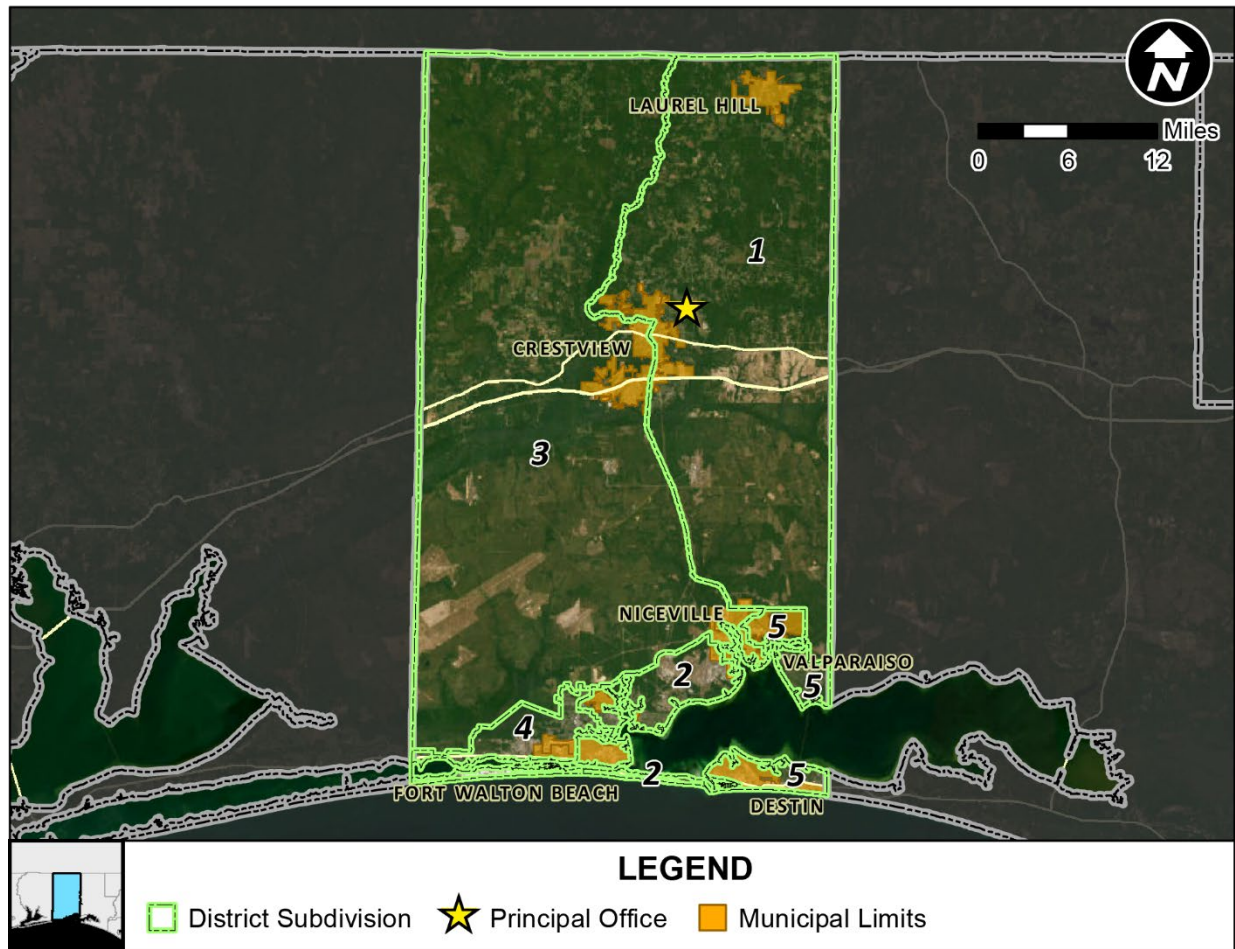
² The majority of Choctawhatchee National Forest was ceded to the U.S. War Department for the establishment of Eglin Air Force Base. The remaining parcels are managed as part of the Apalachicola National Forest.

The total area is 1,082 square miles, with 930 square miles of land and 152 square miles of water. The District’s service area includes unincorporated Okaloosa County, the County’s seven cities and two towns,³ and part or all of the following federal and State conservation lands:

- Blackwater River State Forest
- Eglin Air Force Base conservation lands
- Fred Gannon Rocky Bayou State Park
- Gulf Island National Seashore
- Henderson Beach State Park
- Patterson National Area
- Rocky Bayou State Park Aquatic Preserve
- Yellow River Water Management Area

The District’s primary office is located at 3070 Adora Teal Way, Suite A, Crestview, Florida 32539 – the United States Department of Agriculture Crestview service center. Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)50](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s principal office.

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



(Source: Okaloosa County GIS, Florida Commerce Special District Profile)

³ Cities: Crestview, Destin, Fort Walton Beach, Laurel Hill, Mary Esther, Niceville, Valparaiso. Towns: Cinco Bayou, Shalimar.

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District's service area was 219,260 as of April 1, 2023.

District Characteristics

Yellow River SWCD is located in the western part of the Florida Panhandle. The economy of the service area is diversified and is supported by agriculture, a large tourism industry, and the military. The District is home to Eglin Air Force Base, the United States Department of Defense's largest military installation.⁴ The District includes a large area of urban land in the southern part of Okaloosa County, including the beach regions of Fort Walton Beach, Santa Rosa Island, Destin, and Ocean City. Eglin Air Force Base sits north of the District's beach regions and consists of 640 square miles of land, including conservation land. The northern part of the District is largely rural and includes Blackwater River State Forest. Agriculture production in the district includes grains, oilseeds, dry beans, dry peas, tobacco, vegetables, melons, sweet potatoes, potatoes, fruits, tree nuts, berries, and hay.⁵ Hurricanes and tropical storms commonly occur from June to late November. Strong winds, hail, and heavy rainfall stemming from hurricanes and tropical storms have the ability to destroy row crops and vegetation.

The District's topography is divided between two physiographic regions: the Western Highlands in the northern two-thirds of the District and the Gulf Coastal Lowlands along the Emerald Coast. The Western Highlands are characterized by contrasting peaks and valleys – gently sloping plateaus separated by large stream valleys. The Gulf Coastal Lowlands feature barrier islands, sand dunes, numerous estuaries, and marine terraces – all at a much lower elevation than in the Western Highlands.⁶

The District's rural needs differ greatly from the urban beach regions. The urban beach regions require a combination of efforts to mitigate urban discharge and protect coastlines and barrier islands from weather- and climate-change-driven erosion. The area occupied by Eglin Air Force Base is primarily forest and dry land, with the heavy timberland extending northward into Blackwater River State Park and private forestry lands. The dry lands and heavy forests can result in threats of erosion due to deforestation and destructive wildfires caused by both natural and human sources. Protected rivers run through Eglin Air Force Base, resulting in a need for water use and conservation programs. The agricultural northern regions require conservation initiatives related to agricultural best management practices and similar programming.

I.B: Creation and Governance

Yellow River SWCD was chartered on October 11, 1941, as the Yellow River Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁷ The District was created under the authority of the State Soil Conservation

⁴ One Okaloosa Economic Development Council. 2024. Military Support. Accessed May 8, 2024. <https://florida-edc.org/military-support>.

⁵ United States Department of Agriculture - National Agriculture Statistics Service. 2017. "Okaloosa County Florida - County Profile." Census of Agriculture.

⁶ United States Department of Agriculture. 1995. "Soil Survey of Okaloosa County, Florida." Report, Natural Resources Conservation Service, Washington.

⁷ McMullen, K. S., and A. P. Spencer. 1945. *Biennial Report of the State Soil Conservation Board: January 1, 1943 - December 31, 1944*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).⁸ 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 the Yellow River Soil and Water Conservation District.⁹

The District is governed by a Board of Supervisors (“Board”). 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*.¹⁰

As of this report, the District has five Supervisors. When M&J attended the District’s March 2024 Board meeting, Supervisors provided verbal and written descriptions of their qualifications relative to s. [582.19, Florida Statutes](#). The Supervisors in seats 2 through 4 were elected in the November 2022 election. The Supervisor in seat 1 was appointed in January 2023. Figure 2 shows the District Supervisors’ terms as M&J can best identify. The District was not able to provide M&J with a clear understanding of the electoral and appointment history of seat 4 during the review period (October 1, 2020, through April 30, 2024). The earliest set of meeting minutes provided to M&J were from June 2022, which detailed the appointment of four Supervisors. While Figure 2 indicates there were no vacancies during the review period, M&J has not received the necessary information from the District or the Okaloosa County Supervisor of Elections to validate the lack of vacancies. The June 2022 Board meeting minutes indicate the Supervisor in seat 1 was the only active Supervisor at that time, and they appointed the remaining four Supervisors to their seats. M&J does not have the necessary information to determine whether these seats were vacant prior to that meeting.

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	Linda Johnson								Brad Johnson						
2	Andy Barber														
3	David Clark														
4	George Edlund							Melody Irwin							
5	Josh Luke														

(Source: District Board of Supervisors meeting minutes)

The District was unable to provide M&J with Board meeting agendas and/or minutes prior to June 2022. During the period for which M&J has meeting minutes (June 14, 2022, through March 12, 2024¹¹), the District met 13 times¹² 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 (June, July, December) and 2023 (January).

⁸ ch. 582 (1939), *Florida Statutes*, available online as ch. [19473, Laws of Florida](#)

⁹ ch. [65-334, Laws of Florida](#)

¹⁰ Including ss. [582.15](#), [582.18](#), and [582.19, Florida Statutes](#); Rule [5M-20.002, Florida Administrative Code](#); and ch. [2022-191, Laws of Florida](#)

¹¹ While M&J’s review period was through April 30, 2024, the District did not provide or upload to its website documents related to any meeting after the meeting on March 12, 2024, which M&J staff attended.

¹² M&J can confirm meetings occurred in June, July, August, September, October, and December 2022; January, April, June, September, and December 2023; and February and March 2024.

M&J could not identify any meetings that were properly noticed during the review period. Additional analysis of the District’s electoral and appointment patterns, as well as patterns of noticing meeting notices, can be found in section II.D (Organization and Governance) of this report.

Neither Okaloosa County nor the in-district municipalities have adopted any local regulations for the District.

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.

- Outreach Events
 - The District attended and supported a local Farm to Table Gala event in the community in November 2023.
 - In March 2023, the District purchased door prizes for a Forestry Listening Session that was managed by the Okaloosa County Extension Office.
 - The District holds an annual Christmas Dinner Meeting in December in order to meet with agriculture agencies and producers within the District’s service area. The District promotes Yellow River SWCD services and offers educational information.
- Natural Resources Conservation Service (“NRCS”) Activities
 - Technical Assistance to District Agricultural Producers
 - The District’s part-time Conservation Technician provides technical assistance to service area landowners and agricultural producers by explaining NRCS programs and collecting field data relevant to the implementation of conservation planning, engineering designs, and practices.
 - Local Working Group meetings
 - The District hosts the annual Local Working Group meeting, which provides an opportunity for the District and NRCS to receive feedback on community priorities and needs from local agricultural stakeholders.

I.D: Intergovernmental Interactions

The following is a summary of federal agencies, State agencies, and/or public entities that the District interacted with during the review period (October 1, 2020, through April 30, 2024).

Yellow River SWCD maintains regular relationships and interactions with the Okaloosa County Board of County Commissioners (“BoCC”) and the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”).

The District entered into a memorandum of understanding with the Okaloosa County BoCC in June 2016 with no specified end date. Per the memorandum of understanding, the Okaloosa County BoCC allocates funding annually for the District. In return, the District provides technical assistance to local, state, and federal agencies, as well as individual landowners, operators, planners, zoning groups, decision makers, and the general public on soil and water resource conservation.

The District maintained a five-year cooperative agreement with NRCS prior to the review period (October 1, 2020, through April 30, 2024). M&J has not received a successor agreement from either the District or NRCS, so has not been able to confirm whether such a successor agreement was executed. The two parties to the agreement continued to partner during the review period as they had during the term of the agreement. The District promotes and provides technical implementation assistance for NRCS programs, while NRCS provides the District with office and meeting space, and access to office equipment and supplies. The NRCS District Conservationist in Crestview attends and is an active participant in District Board of Supervisor meetings, hosts the Local Working Group alongside the District Supervisors, and has helped develop the District’s draft Long Range Strategic Business Plan.

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	\$70,219	\$36,698	\$0

(Source: Yellow River SWCD FY23 General Ledger)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed staff	0	2	0	0

(Source: Interviews with District Supervisors and staff, FY23 General Ledger, 2022-2023 Annual Report)

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	1	1 owned by the United States Department of Agriculture, provided to the District through a contribution agreement	1 primary office

(Source: Contribution Agreement, Interviews with District Supervisors and staff)

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 the following four subject categories:

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

II.A: Service Delivery

Overview of Services

Prior to the review period (October 1, 2020, through April 30, 2024), Yellow River SWCD maintained a cooperative agreement with the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS"). M&J has not received a current agreement from either the District or NRCS, so cannot confirm a successor agreement was executed. Regardless of the status of the District's codified relationship with NRCS, the activities during the review period by the parties to the agreement mirrored the mutual activities and provisions during the term of the agreement. The District promotes and provides implementation for NRCS programs within the community and performs administrative duties for NRCS programs, as necessary. The District employs a part-time Conservation Technician who is responsible for explaining NRCS programs to agricultural producers collecting field data relevant to the implementation of NRCS-program-related conservation planning, engineering designs, and practices. In return, NRCS provides office space, meeting space, and access to office supplies and equipment. As part of the Division's provision of technical assistance to landowners, the District collects, documents, and provides topographical and geologic information to agricultural producers and conservation partners.

The District hosted, attended, and sponsored various outreach and community events during the review period. In FY22, FY23, and FY24, the District organized an annual Christmas Dinner Meeting. The District invites agriculture producers; the Okaloosa County Board of County Commissioners; conservation partners, including the Florida Forest Service, University of Florida's Institute of Food and Agricultural Sciences Extension office in Okaloosa County ("Okaloosa County Extension"), and the Association of Florida Conservation Districts; and members of the community. In March 2023, the District participated in, donated door prizes, and purchased dinner for the attendees at a local Forestry Listening Session. The Forestry Listening Session was an event hosted by NRCS, Okaloosa County Extension, and the Florida Forest Service to provide the community and timber farmers within the District's service area the opportunity to collaboratively identify forestry-related priorities. The event also allowed the District and its conservation partners to promote relevant programs to timber farmers, including the NRCS programs the District has agreed to help NRCS promote and implement. In November 2023, the District sponsored a local pitmaster's participation at a Farm to Table Gala Dinner that featured food delivered to the event venue directly from farms in the northern part of the District. The event additionally included displays and demonstrations by local agricultural producers and conservation partners.

Analysis of Service Delivery

According to s. [582.20](#), *Florida Statutes*, one of the purposes of the soil and water conservations districts is to “conduct surveys, studies, and research relating to soil and water resources to publish and disseminate the results of such surveys, studies, research, and related information.” The District actively keeps up with local topographical changes and trends and serves as an extensive resource for all soil and water conservation concerns within its service area, which meets this element of the District’s statutory purpose.

A majority of Yellow River SWCD’s programs and activities during the review period were programs managed by public and nonprofit entities.¹³ District Supervisors discuss potential funding opportunities at Board meetings to ensure that all funded programs and activities relate to soil and water conservation. The annual Christmas Dinner Meeting hosted by the District and the outreach event sponsorship activities both align with the District’s purpose as defined in s. [582.02](#), *Florida Statutes*.

The District receives funding regularly from the Okaloosa County Board of County Commissioners (“BoCC”) to pay the salaries of the part-time Conservation Technician and District Administrator, and to fund District proposed programs and activities that benefit the landowners of Okaloosa County. During interviews with the Board, Supervisors asserted that prior to the COVID-19 pandemic the District sponsored more programs and activities with the funds received from the BoCC and expressed interest in reintroducing annual legislative farm tours, which were held prior to the review period, frequently in partnership with the Okaloosa County Farm Bureau, to familiarize legislators and other local and state officials with the issues affecting local landowners in Okaloosa County. While the District expressed a desire to M&J in interviews to manage more programs and attend more outreach events, meeting minutes show Supervisors are not proactive about seeking out opportunities. District Supervisors and staff commented that the NRCS District Conservationist serves as the District’s community liaison for finding potential sponsorship and outreach opportunities.

At the District’s current service level, its organization and administration are appropriate for service delivery. If the District increased its programming or if NRCS began requiring that the District meets minimum service standards, the District would need to change its staffing model – either by expanding one or both of the current part-time positions, or by hiring additional staff. As will be discussed in section II.B (Resource Management), Yellow River SWCD’s full-time District Administrator cut their hours down to part time partway through the review period. When hiring that individual’s replacement, Supervisors recognized a full-time position was not needed with the current service level, so reduced costs by maintaining the position as part time. While the District’s limited service delivery limits the ability to further reduce costs, the change in staff hours represented significant savings for the District.

¹³ “Public entity” is defined as “a county or municipal government; a water management district and other special district; a public K-12 school, including a charter school; a public college; and a public university.”

Comparison to Similar Services/Potential Consolidations

Overlap with other public entities that operate wholly or partially in the District's service area is limited in regard to the District's primary service offering – technical assistance to agricultural producers. Three Rivers Resource Conservation and Development Council ("Three Rivers RC&D"), a nonprofit focused on land conservation, water management, and community development in northwest Florida, holds a contract with the Florida Department of Agriculture and Consumer Services ("FDACS") to administer cost-share agreements with landowners in the District's service area who implement agricultural best management practices ("BMP"). Three Rivers RC&D doesn't, however, hold a contract for the employment of staff to assist with BMP implementation, as is common with other entities that hold FDACS contracts for BMP cost-share programs. As a result, NRCS is the primary provider of conservation practice implementation assistance in the District's service area, augmented by Yellow River SWCD's staff. If the District were to enter into a contribution agreement with NRCS that included management of contracts for NRCS cost-share programs, then the District would need to consider potential overlap with FDACS cost-share programs to ensure agricultural producers are not double paid. Currently, though, the District's activities do not overlap with Three Rivers RC&D.

The District's remaining activities are participation and sponsorships of outreach and community events, mostly hosted by other public entities (with the exception of the District's annual Christmas Dinner Meeting). As the District only provides funding, rather than actual programming, for these events in support of conservation partners, duplication of services is limited.

II.B: Resource Management

Program Staffing

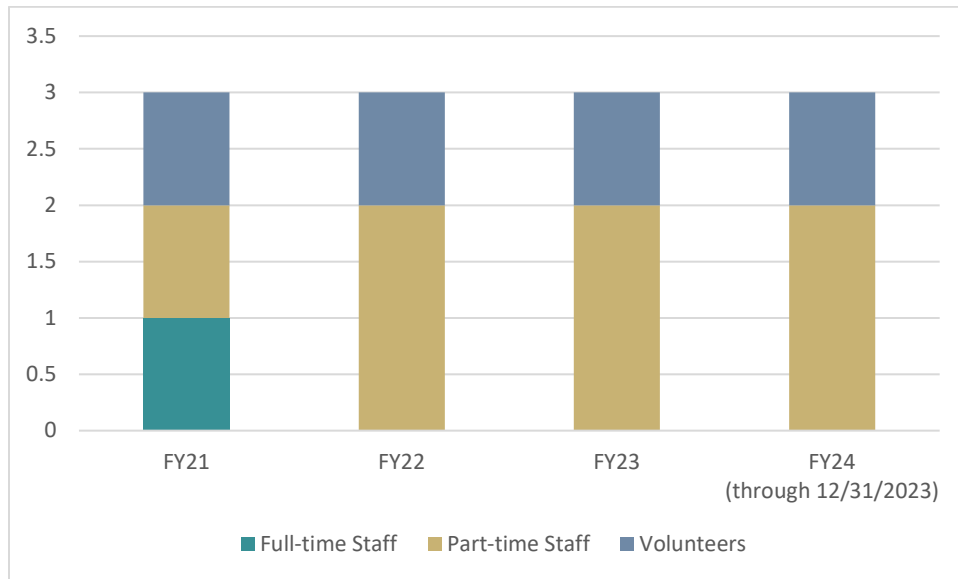
Yellow River SWCD employs two part-time staff positions: one part-time District Administrator and one part-time Conservation Technician. According to the memorandum of understanding between the District and the Okaloosa County Board of County Commissioners ("BoCC"), the District submits annual budget requests to the BoCC. The District uses the allocated funds to pay for the part-time District Administrator and part-time District Conservation Technician's salary.

The part-time District Administrator is responsible for administrative duties, including managing the District bank account and website, receiving District emails, and recording meeting minutes. According to the July 2022 Board meeting minutes, the District Administrator works 10 hours per week and receives \$25 per hour. The current District Administrator was hired in July 2022. The District Administrator position was never vacant during the review period, as the previous District Administrator stayed in the position to train their successor. The current District Administrator was hired in July 2022. At the beginning of the review period (October 1, 2020, through April 30, 2024), the District Administrator position was a full-time position. The full-time District Administrator began working with the District prior to the beginning of the review period, decreased their hours to part time in November 2021, and resigned the position in July 2022.

According to the District’s 2022-2023 Annual Report, the Conservation Technician is responsible for serving as a resource for agricultural producers in the District’s service area regarding implementation of programs sponsored by the United States Department of Agriculture’s (“USDA”) Natural Resources Conservation Service (“NRCS”) programs. The Conservation Technician gathers data, explains and follows up with producers regarding best practice and NRCS program implementation, and assists landowners with preparation of natural resources conservation plans.

Until the beginning of FY22, the District had one full-time position and one part-time position, as shown in Figure 6. The full-time position was the former District Administrator, who decreased their hours in November 2021 and subsequently resigned the position in July 2022. The District Administrator position remained a part-time position through the end of the review period (April 30, 2024). Additionally, the District utilized a consistent volunteer for the entire review period. The original volunteer was appointed as the Supervisor in seat 1 in January 2023, at which time the former Supervisor in seat 1 began volunteering with the District to provide additional administrative support and historical context for much of the District’s operations.

Figure 6: Allocated District Staff by Type¹⁴



(Source: District ledger, meeting minutes, interview with District Supervisors and staff)

Equipment and Facilities

Yellow River SWCD does not own or rent any facilities, vehicles, or equipment. NRCS provides the District with office and meeting space at the USDA service center in Crestview. The District is allowed use of office equipment in the office.

¹⁴ Figures in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

The District’s cooperative agreement with NRCS, that was active from May 2015 to September 2018, did not include any language permitting or guaranteeing the use of office and storage space. Based on discussions with other soil and water conservation districts, M&J has observed that other NRCS offices have been permanently closed and/or relocated with minimal warning, sometimes without providing Districts the opportunity to retrieve files stored at the facility. The previous cooperative agreement does not guarantee that, in the event of NRCS office closure, the District will have ample time to retrieve or move records until new storage space is found. M&J has requested the current active cooperative agreement between the District and NRCS from the District and from NRCS, though we have not received an active cooperative agreement.

Recommendation: The District should consider proposing an agreement with NRCS to mitigate risks associated with operating out of an office owned by another entity. The agreement should include provisions that ensure the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.

Current and Historic Revenues and Expenditures

Yellow River SWCD received revenue from three sources during the review period: the memorandum of understanding between the District and the BoCC, a one-time reimbursement from the Association of Florida Conservation Districts (“AFCD”) for meeting attendance provided to all soil and water conservation districts through a State-funded grant, and accrued interest.

As part of the BoCC’s annual budgeting process for Okaloosa County, the District submits a budget allocation request for projected expenditures, which is paid to the District on a monthly, quarterly, and/or semiannual basis upon receipt of an invoice. During the March 2024 Board of Supervisors meeting, Supervisors asserted to M&J that the District has the ability to request changes to the budget with appropriate justification and has done so in the past, though the District’s budget amount did not change during the review period, remaining at \$70,215 annually. As shown in Figure 7, the District’s revenue received from the BoCC fluctuated due to inconsistent submission of invoices to the BoCC, resulting in one month’s worth of allocation missed in FY21 and two extra months’ worth of allocation provided in FY22. The District began consistently submitting invoices on a monthly basis in August 2022, and continued to do so through the end of the review period.

Figure 7: District Total Revenues

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Board of County Commissioners	\$64,364	\$81,918	\$70,215	\$11,703
AFCD Reimbursement	\$0	\$0	\$0	\$131
Interest	\$4	\$9	\$4	\$0
Total Revenues	\$64,368	\$81,927	\$70,219	\$11,834

(Source: Yellow River SWCD 2021-2024 General Ledger)

At the close of FY23, the District had approximately \$106,000 in assets. These assets are deposited in a checking account that is not earning interest (the District’s checking account with its previous bank provided a limited accrual of interest). The District does not have an investment policy and meeting minutes indicate Supervisors did not discuss investments during the review period. With current high interest rates, investment in a low-risk investment strategy available to government entities could provide the District an additional revenue source.

The District’s most consistent and largest category of District expenditures during the review period was personnel services – including payroll, payroll taxes, staff and Supervisor reimbursements, and bonuses. As stated earlier in this section of the report, the District Administrator position was a full-time position until November 2021. While the change in payroll should have decreased in FY22 due to the decrease in staff hours, meeting minutes and the General Ledger show payroll taxes were not paid between January 2021 and June 2022, inclusive. As a result, FY22’s personnel services expenditures increased, rather than decreased, due to the delinquent payments to the Internal Revenue Service for 18 months’ worth of payroll, in addition to the restarted monthly payroll tax payments.

The District also had expenditures for outreach events, operating expenses, and contracted services, as shown in Figure 8. Expenditures for outreach events included the purchase of food for attendees, decorations and handouts, and printing services. Operating expenses included the Annual Special District State Fee, internet service, cellphone service, and AFCD membership dues and meeting registration fees. Operating expenses decreased in FY23 when the previous District Administrator left as the District had been paying for their cellphone service and that expense was not offered to the new District Administrator. The District’s only contracted service is the conduct of its independent, third-party audit. While FY23 was the only year in the review period that the District met the threshold for a financial audit, meeting minutes and the General Ledger indicate that the District had to contract an auditor in FY22 to conduct the overdue financial audits for FY19 and FY20. The District did not hold any long-term debt during the review period.

Figure 8: District Total Expenditures

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Outreach Events	\$0	\$200	\$3,473	\$4,877
Personnel Services	\$42,072	\$51,873	\$30,803	\$7,348
Operating Expenses	\$5,644	\$6,894	\$1,671	\$923
Contracted Services	\$0	\$5,000	\$750	\$0
Total Expenditures	\$47,716	\$63,967	\$36,697	\$13,148

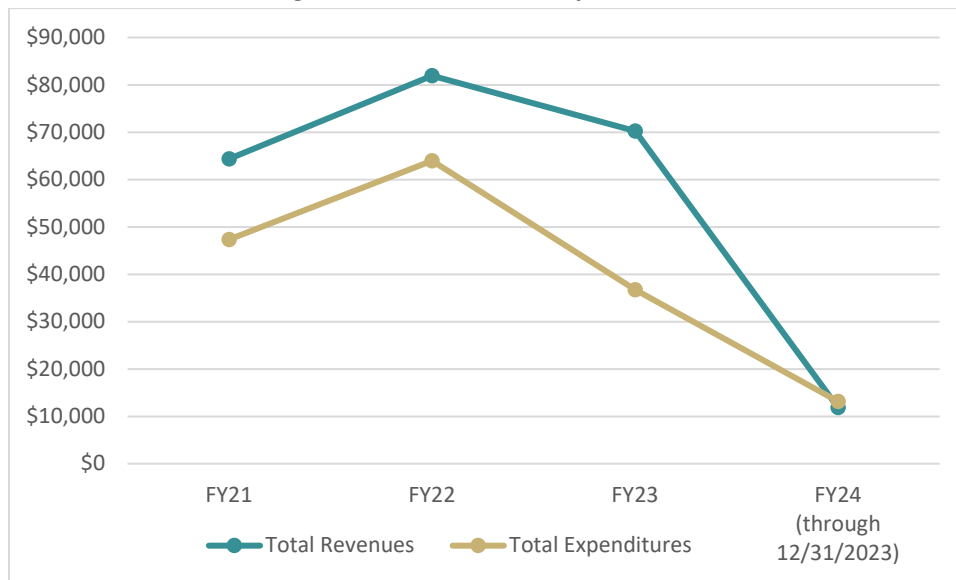
(Source: Yellow River SWCD 2021-2024 General Ledger)

Recommendation: The District should consider taking advantage of the current high interest rates by developing and adopting an investment policy. The District’s investment policy should include a process for estimating the District’s short-term obligations and 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.

Trends and Sustainability

The District receives consistent revenue from the Okaloosa County BoCC through the mutual memorandum of understanding, which does not specify a set annual budget allocation amount. As a result, the District has the ability to adjust its budget request based on its level of service and anticipated expenditures for the year. In order to request an increase in annual budget allocation from the BoCC, the District would need to be able to justify the increase through submission of a comprehensive budget that shows the impact of the new revenues and the additional expenditures the District would be able to afford through the increase. The District did not provide M&J with a prepared budget for any year in the review period as part of M&J’s information request, and Board meeting minutes do not indicate Supervisors have approved a budget for any year in the review period. While the District’s revenues exceeded expenditures for the three complete fiscal years in the review period, as show in Figure 9, an increase in service delivery or resources could result in the District operating with a deficit in the future if the District does not prepare and approve an annual balanced budget.

Figure 9: Revenues vs. Expenditures



(Source: Yellow River SWCD 2021-2024 General Ledger)

If the BoCC decreased or eliminated the District’s annual allocation, the District could survive financially with limited service delivery for a few years, thanks to the District’s total assets, which have grown by approximately \$25,000 each of the first three years of the review period. However, the District would not be sustainable in the long term without a new funding source.

Recommendation: The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (*e.g.*, government grants, reimbursements, interest, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (*e.g.*, personnel services, operating expenses, sponsorship of programs and activities, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. [189.016\(3\)](#), *Florida Statutes*, and should be amended as needed during the year pursuant to the process detailed in s. [189.016\(6\)](#), *Florida Statutes*.

II.C: Performance Management

Strategic and Other Future Plans

Yellow River SWCD has developed a five-year Long Range Strategic Business Plan for 2023 through 2028. The District did not have an adopted strategic plan in place for FY21 and FY22, though the District did have an adopted strategic plan for 2013-2018.

The 2023-2028 Long Range Strategic Business Plan includes topographic and demographic information about the District, as well as expected changes to the District’s service area. The plan identifies the expected future issues within the District’s service area and prioritizes the needs of the community into three elements. Each element is supported by goals, objectives, and strategies the District will use to meet the District’s mission and vision, which establish the basis of the plan, and address the issues of each element. The plan includes the following elements:

- Land/Water Conservation and Management
- Natural Resource Education and Outreach
- Ecosystem/Beach Conservation and Management

During the District’s March 2024 Board meeting, the Supervisors stated that they were reviewing the content of the Long Range Strategic Business Plan in order to approve the Plan at the April 2024 meeting. The District has not provided or uploaded to its website documents related to any meeting after the meeting on March 12, 2024, so M&J is unable to determine whether the District did approve the plan.

Overall, the District’s proposed strategic plan identifies current soil and water conservation needs of the District’s service area, and includes goals, objectives, and strategies that address the needs of the District. The goals and objectives were created by reviewing the needs and opportunities identified within the proposed strategic plan.

Goals and Objectives

The Committee Members for the Long Range Strategic Business Plan (comprised of four District Supervisors, the District Administrative Assistant, and the Natural Resources Conservation Service [“NRCS”] District Conservationist) proposed eight goals and 15 objectives, with associated strategies, in the draft 2023-2028 Yellow River SWCD Long Range Strategic Business Plan. As shown in Figure 10, each objective corresponds with a separate goal, which in turn corresponds with an element categorizing the needs of the District’s service area. The goals and objectives proposed in the 2023-2028 Long Range Strategic Business Plan align with the District’s statutory purpose, as defined in ss. [582.02](#) and [582.20](#), *Florida Statutes*.

Figure 10: District Goals and Associated Objective(s)

District Goal	Associated Objective(s)
Element: Land/Water Conservation and Management	
Reduce or control water and wind soil erosion and associated sedimentation on identified sites within the Yellow River Soil and Water Conservation District area by 2028	Reduce or control soil erosion and sedimentation on identified sites by 2028
	Complete all Food Security Highly Erodible Land and Wetland Conservation Determinations that are requested by the landowner from 2023 through 2028
Assist local governments and state agencies with land/water conservation and management on request from 2023 through 2028	Provide assistance to the Okaloosa County Board of Commissioners with Emergency Watershed Protection Program from 2023 through 2028
	As requested, provide assistance to the Okaloosa County Board of Commissioners with unpaved stream crossing project from 2023 through 2028.
	Provide assistance to federal agencies and state agencies of state-owned lands with their soil and water conservation needs upon request from 2023 through 2028
Element: Natural Resource Education and Outreach	
Achieve a high level of conservation education within the Yellow River Soil and Water Conservation District area from 2023 through 2028	Educate the public on the benefits of natural resource conservation 2023 through 2028
Improve public awareness and understanding of the purpose and functions of soil and water conservation from 2023 through 2028	Promote soil and water conservation through other county, state, and federal agencies through education of the District's programs from 2023 through 2028
Achieve a high level of conservation and improve public awareness and understanding of soil and water conservation and soil erosion mitigation benefits within the Yellow River Soil and Water Conservation District area from 2023 through 2028	Promote programs that educate farmers and landowners on the benefits of Farm Bill and other programs from 2023 through 2028
	Promote programs that educate public on the benefits of conservation methods and other programs from 2023 through 2028

District Goal	Associated Objective(s)
Strengthen relationships between Yellow River Soil and Water Conservation District and other agencies to solve conservation problems and needs within the District from 2023 through 2028	Foster a working relationship with civic leaders and other organizations from 2023 through 2028
	Expand and improve the working relationship with the Okaloosa County Board of Commissioners from 2023 through 2028
	Encourage female and minority individuals to participate in Yellow River Soil and Water District activities from 2023 through 2028
Element: Ecosystem/Beach Conservation and Management	
Protect and restore fragile ecosystems from degradation from 2023 through 2028	Reduce beach and sand dune erosion from 2023 through 2028
Improve or maintain habitat and/or water quality for endangered/threatened species from 2023 through 2028	Provide assistance to the Eglin Natural Resources Branch at Jackson Guard when requested in their efforts to protect the Okaloosa Darter habitat from 2023 through 2028
	Complete all FSA Highly Erodible Land and Wetland Conservation Determinations to protect critical habitat that are requested by the landowner or government agency from 2023 through 2028

(Source: Yellow River SWCD Long Range Strategic Business Plan 2023-2028)

Performance Measures and Standards

Yellow River SWCD does not have current performance measures and standards, written or unwritten, related to the programs and services funded by the District. The District has not identified how to determine whether a program, activity, or other initiative is successful. The NRCS District Conservationist reports the number of new NRCS program applications at the monthly Board meetings, and the new application numbers are recorded in the District’s annual report. The District does not track performance measures related to the success or failure of programs that the District funds or sponsors such as attendance or participant feedback.

Analysis of Goals, Objectives, and Performance Measures and Standards

Yellow River SWCD has proposed goals and objectives within the 2023-2028 Long Range Strategic Business Plan, though as of the culmination of the review period, the Supervisors have not approved the plan. While the Long Range Strategic Business Plan is not yet approved, the District has already begun making progress towards reaching goals regarding increasing the District’s presence and educating the community on District activities by sponsoring and attending outreach and community events.

The District's goals and objectives are accompanied by a list of strategies that the District plans to use to achieve the goals and objectives. While some strategies could be used to measure progress towards completing goals, many are not measurable. Additionally, the goals, objectives, and strategies are not accompanied by performance standards to measure against.

Recommendation: The District should consider identifying performance measures and standards that align with the goals, objectives, and priorities codified in the District's 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.

Annual Financial Reports and Audits

Yellow River SWCD 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). The District submitted the FY21 Annual Financial Report three months after the compliance deadline, which occurred during the transition between District Administrators. The District did submit the FY22 Annual Financial Reports by the compliance deadline. The District's third-party auditor submitted the FY23 Annual Financial Report prior to the compliance deadline of June 30, 2024, but the District did not complete before the deadline the certification required before the Department of Financial Services accepts a submission from a third party. District staff asserted that they had difficulty accessing the system used by the Department of Financial Services to accept submission of the Annual Financial Reports.

Yellow River SWCD has until June 30, 2025, to submit the FY24 Annual Financial Report (after FY24 closes out in September 2024).

The District's revenues in FY23 were above the minimum threshold listed in s. [218.39, Florida Statutes](#). Special districts with revenues or combined expenditures and expenses between \$50,000 and \$100,000 that have not had a financial audit conducted in the prior two fiscal years are required to engage an independent auditor to conduct a financial audit. Yellow River SWCD engaged a public accountant to conduct the financial audit for FY23. The audit report was submitted to the Florida Auditor General prior to the compliance deadline of June 30, 2024. As of the finalization of M&J's report (July 8, 2024) the audit was not yet available for public review.

The FY23 audit report includes a repeat finding from the District's two prior audit reports for FY17 and FY20:

- Certain accounting and administrative duties were not segregated sufficiently to achieve an adequate internal control structure.

Repeated audit findings may pose financial and legal risks to the District. Repeat audit findings can result in the District being reported to the Legislative Auditing Committee by the Auditor General, which in turn could result in public hearings regarding the District's current and future operations. In extreme cases, a failure to address repeat audit findings could result in the District being declared inactive and subsequently dissolved. Auditors acknowledge that this finding is required for inclusion and is common for many small governments. There are options for mitigating or addressing this finding, such as hiring additional finance staff or contracting with individuals or firms with the accounting knowledge and experience necessary to review the financial entries and prepare the financial statements. These options may not be cost-effective methods of mitigating the risk, may not fully address the finding, and may not be feasible given the District's current resources.

Recommendation: The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services and/or completing the certification of a third-party-submitted Annual Financial Report to ensure that the District is meeting the requirements of s. [218.32\(1\)\(a\)](#), *Florida Statutes*. The District should consider testing and troubleshooting access to the system used by the Department of Financial Services for report submission.

Recommendation: The District should consider exploring opportunities and means to mitigate its repeated audit findings that the District's accounting and administrative duties were not segregated sufficiently and that its internal accounting control system over financial reporting is not sufficient to prevent misstatements. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience creating segregation of duties for financial processes.

Performance Reviews and District Performance Feedback

Yellow River SWCD has not had any performance reviews for the years in the review period (October 1, 2020, through April 30, 2024). The District Supervisors use community feedback to make program decisions based on requests that community members relay to the NRCS District Conservationist, who then presents the opportunities to the District Supervisors.

The District also holds annual Local Working Group meetings in conjunction with NRCS. Local Working Group meetings provide an opportunity for local agricultural stakeholders and producers to collaboratively identify community priorities and needs. The District can use the feedback provided to strategically make decisions regarding program funding and service offerings. NRCS representatives bring the feedback to the State and national offices in order to direct the funding opportunities and programs provided within the District's service area.

Other than feedback provided through the NRCS District Conservationist and Local Working Group, the District does not have an infrastructure for collecting and reviewing feedback.

Recommendation: The District should consider implementing a system for collecting feedback from stakeholders and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.

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.

M&J's review of the Okaloosa County Supervisor of Election's website indicated that the current Supervisors in seats 2, 3, 4, and 5 qualified for the November 2022 election. District meeting minutes state that the Supervisor in seat 1 was appointed in January 2023. M&J requested the Supervisors' affirmations of qualifications as part of a public records request to the Okaloosa County Supervisor of Elections, but did not receive any documentation in response to this request. As a result, M&J cannot verify whether the Supervisors, both elected and appointed, signed the required affirmation of qualifications and meet the residency and agricultural experience requirements of s. [582.19\(1\)](#), *Florida Statutes*.

Recommendation: The District should consider collaborating with the Okaloosa County Supervisor of Elections to ensure that all Supervisors, whether elected or appointed, complete the affirmations necessary to document each Supervisor's compliance with the requirements of s. [582.19\(1\)](#), *Florida Statutes*.

Notices of Public Meetings

Section [189.015](#), *Florida Statutes*, requires that all Board meeting minutes be publicly noticed in accordance with the procedures listed in ch. [50](#), *Florida Statutes*. Chapter [50](#), *Florida Statutes*, 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.

District staff provided a written statement to M&J noting that meeting dates are submitted to the Association of Florida Conservation Districts ("AFCD") for publication to the *Florida Administrative Register*, following AFCD guidance.

M&J's review concluded that the District notices did not meet the requirements of the version 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 may deny the public an opportunity to attend meetings and participate in District business. Violation of ch. [50](#), *Florida Statutes*, may subject District Supervisors and staff to penalties, including fees, fines, 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 Board of Supervisor 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 provided meeting agendas and minutes for each Board of Supervisors (“Board”) meeting scheduled between June 14, 2022, and February 13, 2024. The District was unable to provide meeting minutes for any Board meeting that occurred prior to the hire date of the current District Administrator. While the District website does not provide additional documentation, including financial, the website does provide a link to the District’s Annual Financial Reports published by the Florida Department of Financial Services. The District was able to provide financial documentation and a limited number of other documents requested by M&J for the conduct of this performance review. The District’s incomplete set of records from the review period indicates Yellow River SWCD is not in full compliance with the record retention requirements of s. [119.021](#), *Florida Statutes*. Failure to retain records may limit transparency into District activities, negatively impact Supervisor and staff transitions, and violate the requirement to provide access to public records for personal inspection and copying by any person, as required by s. [119.07](#), *Florida Statutes*. Violation of these sections may subject District Supervisors and staff to penalties, including fines, suspension and removal or impeachment, and misdemeanor charges, as outlined in s. [119.10](#), *Florida Statutes*.

Recommendation: The District should consider improving record retention procedures and access to public records in accordance with ch. [119](#), *Florida Statutes*, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.

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 should consider proposing an agreement with NRCS to mitigate risks associated with operating out of an office owned by another entity. The agreement should include provisions that ensure the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.</p>	<ul style="list-style-type: none"> ● Potential Benefits: A signed and approved lease will allow the District more protection in the case of building sale or closure. The District will be able to receive ample time to recover records and supplies in the case of a closure. ● Potential Adverse Consequences: None significant ● Costs: None significant ● Statutory Considerations: None significant
<p>The District should consider taking advantage of the current high interest rates by developing and adopting an investment policy. The District’s investment policy should include a process for estimating the District’s short-term obligations and 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 Benefits: An investment policy can help the District determine how to best utilize assets that would otherwise be sitting dormant, and develop an additional source of revenues. ● Potential Adverse Consequences: Based on the District’s strategy, some assets may be unavailable to the District for extended periods of time. ● Costs: Some investment engines charge administration fees. ● Statutory Considerations: The District should ensure the investment engines selected are permissible for government entities.

Recommendation Text	Associated Considerations
<p>The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (<i>e.g.</i>, government grants, reimbursements, interest, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (<i>e.g.</i>, personnel services, operating expenses, sponsorship of programs and activities, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. 189.016(3), <i>Florida Statutes</i>, and should be amended as needed during the year pursuant to the process detailed in s. 189.016(6), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential Benefits: Developing an annual budget will allow the District to increase financial transparency and ensure that the District avoids expending more than it has allocated. ● Potential Adverse Consequences: None significant ● Costs: None significant ● Statutory Considerations: The budget should be developed and maintained in line with the requirements of s. 189.016, <i>Florida Statutes</i>.
<p>The District should consider identifying performance measures and standards that align with the goals, objectives, and priorities codified in the District’s 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 Benefits: Quantifiable performance measures related to the goals and objectives presented in the strategic plan will allow the District to track goal progress and assess where different approaches are necessary or see what is working well. ● Potential Adverse Consequences: None significant ● Costs: Any time required to track goal progress and record data. ● Statutory Considerations: None significant
<p>The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District is meeting the requirements of s. 218.32(1)(a), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential benefits: Establishing a timeline for submitting the Annual Financial Reports will allow the District to proactively prepare for the submission requirement date ● Potential adverse consequences: None ● Costs: Payment for calendar service or scheduling service ● Statutory considerations: The District will make sure it is adhering to reporting requirements as defined in s. 218.32(1)(a), <i>Florida Statutes</i>.

Recommendation Text	Associated Considerations
<p>The District should consider exploring opportunities and means to mitigate its repeated audit findings that the District’s accounting and administrative duties were not segregated sufficiently, and that the District’s system of internal accounting control over financial reporting is not sufficient to prevent misstatements. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience creating segregation of duties for financial processes.</p>	<ul style="list-style-type: none"> ● Potential benefits: Addressing the District’s recurring audit finding will both allow the District to better comply with Generally Accepted Accounting Principles when managing its financial records and will reduce the risk that the District will receive similar negative audit findings in the future ● Potential adverse consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur costs related to hiring or contracting with properly trained assistance ● Statutory considerations: None
<p>The District should consider implementing a system for collecting feedback from stakeholders and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential benefit: Implementing a system to collect feedback from agricultural producers will give the District an additional source of information to use in evaluating the District’s program offerings and service delivery. ● Potential adverse consequences: None significant ● Costs: Potential data collection or storage fees. ● Statutory considerations: None
<p>The District should consider collaborating with the Okaloosa County Supervisor of Elections to ensure that all Supervisors, whether elected or appointed, complete the affirmations necessary to document each Supervisor’s compliance with the requirements of s. 582.19(1), Florida Statutes.</p>	<ul style="list-style-type: none"> ● Potential Benefits: Ensuring that the District Supervisors are correctly qualified to legitimately serve in their position ● Potential Adverse Consequences: None significant ● Costs: None significant ● Statutory Considerations: The District will need to make sure that each District Supervisor’s qualification affirmation complies with the requirements of s. 582.19(1), Florida Statutes.
<p>The District should consider improving Board of Supervisor 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.</p>	<ul style="list-style-type: none"> ● Potential Benefits: Having meeting correctly posted will strengthen the District’s presence in the District and provide the District with potential feedback from community residents ● Potential Adverse Consequences: None significant ● Costs: Any costs associated with posting meeting notices in newspapers or other publications ● Statutory Considerations: The District should regularly review s. 189.015 and ch. 50, Florida Statutes, for the most up-to-date requirements governing public notices.

Recommendation Text	Associated Considerations
<p>The District should consider improving record retention procedures and access to public records in accordance with ch. 119, Florida Statutes, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> ● Potential Benefits: The District will be able to effectively access and provide information if ever required in an audit or public records request. The District will improve transparency and better ensure transfer of knowledge during transitions between District Supervisors and staff. ● Potential Adverse Consequences: None significant ● Costs: None significant ● Statutory Considerations: The District should ensure record retention and availability policies and procedures align with ch. 119, Florida Statutes; Rule 1B-24, Florida Administrative Code; and General Records Schedule GS1-SL, as developed by the Florida Department of State’s Division of Library and Information Services.

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. Yellow River SWCD's response letter is provided on the following page.

**YELLOW RIVER SOIL AND WATER CONSERVATION DISTRICT
3070 ADORA TEAL WAY, SUITE A
CRESTVIEW, FL 32539**

July 29, 2024

Graham Sweeny
Manager
Maudlin & Jenkins, CPAs
200 Galleria Parkway, Suite 1700
Atlanta, GA 30339

Dear Mr. Sweeny:

On behalf of the Yellow River Soil and Water Conservation District , we offer our appreciation for the OPPAGA Performance Review Report and its accompanying Recommendations. The District will use the upcoming year to set up procedures to accomplish these suggestions.

As we proceed, we hope it is alright for us to reach out to you, if we have any questions.

We have appreciated your professionalism and cooperative attitude.

Respectfully yours,



Andy Baber
Chair