



## FINANCIAL TIMES

WA ST CONSERVATION  
COMMISSION

10/16/2014

## Road Trippin' with the Finance Staff!

A big thank you to everyone who attended our financial trainings! It was so great to see each of you. We hope that the information we shared will be helpful and useful to you and the rest of your district staff members. We have posted our PowerPoint presentation on our website and you can find it under the Webinars and Trainings sections. Each district should have also received the PowerPoint presentation and all the material we provided you on the flash drive we handed out during our sessions. We were able to reach 42 out of 45 districts on this round of training!

## Travel Tip:

**Since travel reimbursement is a complicated issue, we are now aiming to bring you a monthly travel tip with rotating subjects. We hope you find this informative and helpful!**

### Where You Lay Your Head Rule:

We had some questions about this rule come up and upon further research we wanted to clarify this travel guideline and correct the information given on the road trip regarding the "Where You Lay Your Head Rule". Sorry for any confusion!

For overnight travel, all meals are to be reimbursed at the rate in effect for the area where the travels stops for sleep. In other words, where they lay their head at the end of the night. The meal reimbursement rate for the last day of travel (return day) would continue to be the rate for the location where the traveler last stopped to lay their head.

- > Example: I travel from Lacey to Leavenworth on Monday for the WADE conference where I stay overnight for 2 nights, returning home on Wednesday.

I would use the Chelan County per diem rates for all three days of travel even though I am returning home on Wednesday night. The travel rate for Wednesday is based on where I last laid my head.

- > Example: I travel to Ellensburg for a training and meet the three hour rule, but return home the same night. I laid my head in Lacey, then traveled to Ellensburg and returned home to Lacey to lay my head in my own bed. I would use the Thurston County per diem rates.
- > Example: I am traveling around the State of Washington to perform trainings.
  - The first day I travel from Lacey, do a training in Chehalis, and lay my head in Yakima to sleep.
    - I would use the Yakima per diem rate.
  - On Tuesday I train in Yakima and head to Dayton where I lay my head to sleep.
    - I would use the Columbia per diem rate.
  - I train in Dayton on Wednesday, then travel to Spokane where I lay my head to sleep.
    - I would use the Spokane per diem rate.
  - On Thursday, I travel to Davenport to train, and then go to Wenatchee where I lay my head to sleep.
    - I would use the Chelan per diem rate.
  - Lastly, on Friday, I travel from Wenatchee to Lacey where I finish my road trip and return home to sleep in my own bed.
    - I would use the **Chelan** per diem rate because that is where I last laid my head while still in travel status.

## Federal Audits:

### The OMB Raises the Threshold for OMB A-133 Compliance Audits

Fausto Hinojosa - Friday, December 27, 2013

It's official, the Office of Management and Budget (OMB) has raised the threshold for OMB A-133 compliance audits of entities that receive federal award money from \$500,000 per fiscal year to \$750,000 per fiscal year. These audits, commonly referred to as "Single Audits" require comprehensive testing of compliance and internal controls over compliance of federal programs. The new rules are expected to take effect for single audits of fiscal years beginning on or after Jan. 1, 2015.

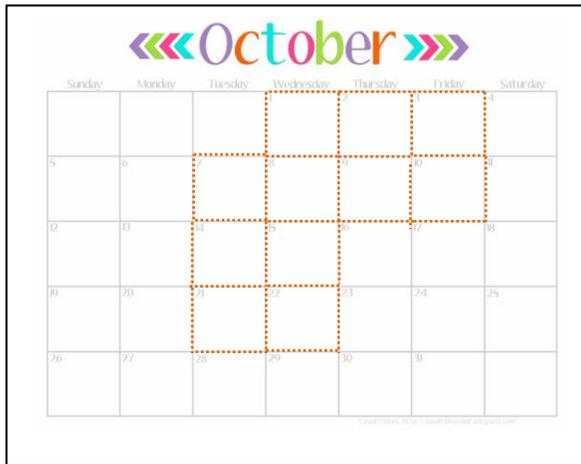
As a result of the new rules, states, local governments, and not-for-profit entities will be required to undergo a single audit only if they spend \$750,000 or more in federal awards in a fiscal year. Keep in mind, the threshold relates to expenses, not revenues. An organization may receive more than \$750,000 and not be required to undergo a Single Audit if it doesn't spend more than \$750,000.

If an entity expends less than \$750,000 in a fiscal year it will simply be required to make records available for review or audit by the federal awarding agency, the pass-thru agency and the U.S. Government Accountability Office.

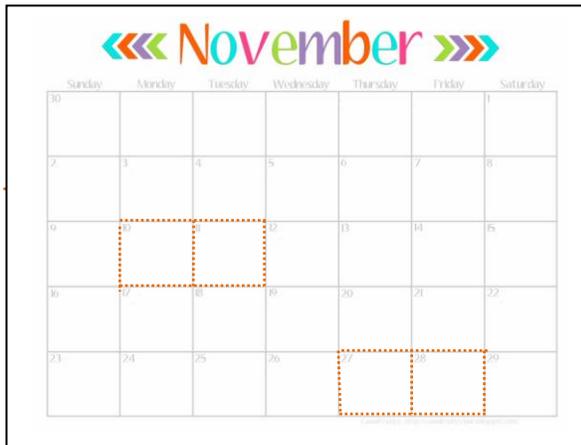
According to the GAO, approximately 5,000 nonfederal entities will be relieved of the single-audit requirement as a result of the higher threshold.

Hinojosa, Fausto. "The OMB Raises the Threshold for OMB A-133 Compliance Audits." [Http://www.ppcpas.com/insights/the-omb-raises-the-threshold-for-omb-a-133-compliance-audits](http://www.ppcpas.com/insights/the-omb-raises-the-threshold-for-omb-a-133-compliance-audits). N.p., 27 Dec. 2013. Web. 16 Oct. 14. <<http://www.ppcpas.com/insights/the-omb-raises-the-threshold-for-omb-a-133-compliance-audits>>.

## Upcoming Important Dates



- Sept 29<sup>th</sup> – Oct 3<sup>rd</sup> : Finance Road Trip
- Oct 1<sup>st</sup>- 2<sup>nd</sup>: CRM Tour (Long Beach)
- Oct 7<sup>th</sup>: Northwest Area Mtg (King)
- Oct 8<sup>th</sup>: Southwest Area Mtg (Grays Harbor)
- Oct 9<sup>th</sup>: CPDS Prioritizing Webinar
- Oct 10<sup>th</sup>: Monthly Vouchers Due
- Oct 14<sup>th</sup>: South Central Area Mtg (Underwood)
- Oct 15<sup>th</sup>: North Central Area Mtg (Grant)
- Oct 21<sup>st</sup>: Southeast Area Mtg (Whitman)
- Oct 22<sup>nd</sup>: Northeast Area Mtg (Spokane)



- Nov 10<sup>th</sup>: Monthly Vouchers Due
- Nov 11<sup>th</sup>: Veterans Day, SCC Closed
- Nov 27<sup>th</sup>: Thanksgiving, SCC Closed
- Nov 28<sup>th</sup>: SCC Closed

Click for the link to our calendar on our website: <http://scc.wa.gov/grants-finance/forms/>

## Reminders

### Debarment and Suspension

Please remember to check any individual or entity that is receiving funding from your district for suspension and debarment. This is technically only required for money that touches federal funding, but it is a good practice to check everyone because sometimes the originating source of funding will be federal but not easily identified. We covered this topic on the road trip but want to emphasize the importance of doing the check. Not checking the names on SAM (System for Award Management) will result in an AUTOMATIC audit finding for the district. So, please be sure to do the check PRIOR to awarding any funding and make sure to print out the form and put it in the grant file. Also, make sure the date of the search is printed somewhere on the printout.

Here is the link for the SAM website: <https://www.sam.gov/portal/SAM/##11>

## Did You Know

### The SCC Communications, Partnership Building and Outreach workgroup is putting on a photo contest?!

Do you have great shots of Washington State and the work you've done? Enter them in **the SCC/CD Photo Contest** for a chance to **win scholarships to the WADE Conference** and/or be featured in a 2015 calendar! The best part—you get to be the judge! We cannot wait to see all your wonderful pictures!

**Deadline:** October 24, 2014 at 5:00 p.m. Pacific

**Eligibility:** Must be conservation district employee in Washington State.

**Location / Timeframe:** Photos must have been taken in Washington State after January 1, 2014.

**Categories:** Six categories of photos are accepted: (1) **People**; (2) **Working lands**, such as farms, crops, livestock, etc.; (3) **Forests / Forestry**; (4) **Water Quality**, such as riparian restoration, shellfish, CREP, etc.; (5) **Fish and Wildlife**; and (6) **Landscapes**.

For more information and guidelines, please click on the link below:

<http://scc.wa.gov/photo-contest-win-scholarships-to-the-2015-wade-conference/>

## Question of the Month

Q ~ Will you be receiving a copy of your annual report of accomplishments page?

A~ Yes! 😊 Laura is in the process of putting the finishing touches on each of your pages and you will receive a hard color copy in the coming weeks.

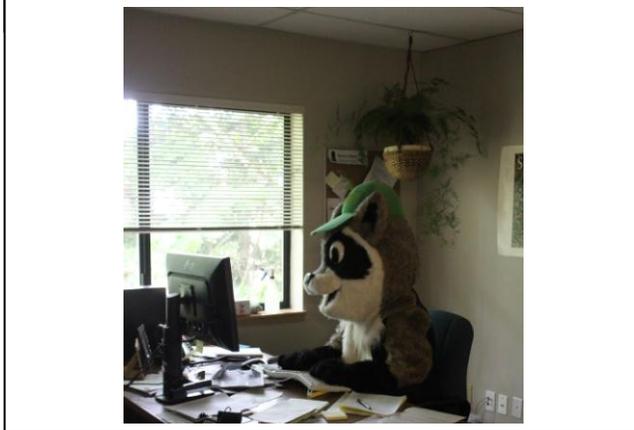
Please feel free to submit questions you would like answered for our next newsletter. Send all submissions to [cwoods@scc.wa.gov](mailto:cwoods@scc.wa.gov).

## Fun Fact about Washington

The forests of the Olympic Peninsula are among the rainiest places in the world and the only rainforests (such as the Hoh Rain Forest) in the continental United States.

## Pictures of the Month

BEFORE



AFTER



Here are some photos submitted by Monte Marti at Snohomish Conservation District. Here is a “before” and “after” photo for a bridge installation on the Dubuqe Creek. The crossing was undersized and caused annual flooding as well as decreased water quality and fish habitat. This project was funded under FFFPP and was a major improvement for the landowner as well as the aquatic habitat in Dubuqe Creek. It is awesome to see projects districts are working hard on and the amazing results of conservation work on the ground! The last photos are a fun visit from Ranger Rick to the Snohomish CD office. 😊

Please feel free to submit pictures for our next newsletter. We love to showcase your hard work! Send all submissions to [cwoods@scc.wa.gov](mailto:cwoods@scc.wa.gov)