

REQUIRED TRAININGS

Affirmation/Oath of Office - Every newly elected, re-elected or appointed SWCD supervisor must be sworn in prior to or immediately upon taking office AND prior to participating in any 2023 SWCD business. Board members may be sworn in by any other elected official with equal or greater geographic jurisdiction, such as other SWCD board members, Co. Commissioner or State Legislators. Supervisors may be sworn in during a virtual meeting if an elected official is on the call and administers the oath of office. Regardless of where they were sworn in, the date, details of the location and who administered the oath to which board members must be included in minutes. Also, have them complete the following [Oath of Office](#) and keep on file:

Ethics Policy – Review your SWCDs ethics policy with your new board members and work through the potential [conflict of interest worksheets](#). All SWCD board members and staff are encouraged to complete the online training created by the [Ohio Ethics Commission](#) (including printing out a certificate of successful completion). Need help with your SWCD's ethics policy? Click to download the [Model Ethics Policy](#). If your new board member has not received the mandated copy of the Ohio Ethics Law, (**within 15 days of taking office**) download it here: [Ohio Ethics Law](#). Also, new employees must be given a copy within 15-days of employment.

Open Records Public Officials Training - All elected officials in the state of Ohio, or appropriate designees, are required to attend training approved by the Attorney General once during their term. The training is to ensure public officials are appropriately educated about their obligations under the [Public Records Act](#). According to the act, if the public office includes more than one elected official [as do SWCD boards], one appropriate person (board or staff person) may serve as the “designee” on behalf of all the elected public officials. Ensure that a current copy of all records training certificates are maintained in the district files and affirm at the **January board meeting** those who have had the training and identify the designee in the minutes. A list of Certified Public Records Trainings, including online training, can be found on the [Ohio Attorney General website](#).

Treasurer of State Training/Exemption - Ohio law requires various public financial officials to receive continuing training in the investment and management of public finances. SWCD board members may be required to take annual training or file for an exemption depending on the type of financial instruments used to invest your District Fund. For more information see the [Treasurer of Ohio website](#).

REQUIRED REPORTING

Annual Report to the OSWCC - Your SWCD required Annual Report of Activities is fulfilled by reporting all your activities in Beehive. Data should be entered as it occurs. Remember, in order for all of your completed BMP Technical and Education events to be reported in the end of the year report for the OSWCC, **ALL** of the following tasks must be completed. For **Technical Projects** each project must have: 1. Installed Date 2. BMP Name 3. Actual Quantity 4. Completed BMPs/Services must be mapped in the Beehive GIS. Likewise, **Education Events** also have “Reporting” requirements. All completed “Events” must have the following 5 fields completed/populated: 1. Status 2. Actual Date 3. Number of Activities 4. Number of Participants 5. Activity Name. The OSWCC will run annual reports for each SWCD on **January 30, 2023**. Optional: Please email copies of a SWCD program highlights document (Beehive Annual Report, Marketing Portfolio, etc.) to the OSWCC at OSWCC@agri.ohio.gov and cc your Program Specialist.

IRS 1099 Reporting - If your SWCD paid a minimum of \$600 to an individual for services, products, or cost-share in 2022 you are required to send that individual a 1099. If you have not yet ordered forms please make sure to visit www.irs.gov/orderforms. Click on Employer and Information Returns, enter number of forms needed and the IRS will send these to you. Make sure you order extra in case you happen to make a mistake. Don't forget to also order the form 1096 which is required for submission of the 1099 forms to the IRS.

There are three primary types that you may need.

- 1). 1099-G These will need to be provided to all landowners that received payments for MWCD, H2Ohio, 299, or any other conservation related type of government payment issued by the Soil and Water Conservation District.
- 2). 1099-NEC Issued for non-employee compensation. This would be for services provided to your district by someone that is not an employee. For example: subcontractor, intern, potentially a no till drill contract employee, caterer, and also attorney fees.
- 3). 1099-Misc This should be used for payments such as rent and prizes/awards.

If you have additional questions reference the instruction publications found on the IRS website for each of these forms.

Deadlines for submission of forms are as follows:

- 1). 1099-G Copy A and the 1096 shall be submitted to the IRS by **Feb. 28, 2023**, Copy B shall be submitted to the recipient by **Jan. 31, 2023**.
- 2). 1099-NEC All forms must be submitted by **Jan. 31, 2023**. Copy A and 1096 to the IRS and Copy B to the recipient, all by **Jan. 31, 2023**.

3). 1099-Misc Copy A and the 1096 shall be submitted to the IRS by **Feb. 28, 2023**, Copy B shall be submitted to the recipient by **Jan. 31, 2023**.

A pdf fillable form is available to use for most of these forms in order to supply Copy B to the recipient. However, you must order Copy A with the special red ink in paper form and submit to the IRS via the mail. (unless you are set up to file electronically or use the service of a CPA). Order forms at: [Order IRS Forms](#) For guidance contact the IRS: [Ohio IRS Offices](#)

Reorganization - Complete the [SWCD Board Reorganization Notice](#) by **February 1, 2023**. Email a .PDF to Emily.Heppner@agri.ohio.gov and to your Program Specialist.

Open Meetings - Per the Ohio Open Meeting Act, SWCDs are required to notify the public when board meetings will occur in 2023. Reference your SWCDs policy requirements for notifying the public in advance of public meetings. Members of the public may contact the district office to obtain specific log-in codes for virtual meetings. Remember to include language which gives local media outlets and the general public the opportunity to be notified of any special meetings or meetings on a particular topic. Keep records of all correspondence that document this notice including the actual newspaper clipping if applicable. Also, consider creating a policy on public comment at SWCD board meetings. A sample [Open Meetings Policy](#) can be found on the DSWC web site. Don't forget to **SEND YOUR PROGRAM SPECIALIST AN EMAIL confirming 2023 board meeting dates/times**.

Cash Basis Reports - Cash Basis Reports are due to the Auditor of State by **March 1, 2023**. Follow [guidance from Auditor of State](#) to submit your Cash Basis Report electronically with any required supporting documents. Please also send a copy of the document only via email to Lisa Syx at Lisa.Syx@agri.ohio.gov and your Program Specialist.

Form-11 / Annual Plan of Work - Ideally, 2023 Annual Plan of Work (APW) development should occur in the final quarter of the previous year. It must be submitted with the Form-11 along with approved resolutions for county, municipal, and township appropriations by **May 31, 2023**. Your Program Specialist will contact you to schedule Form-11 and APW review.

Sales Tax: If the districts average monthly sales tax liability is less than \$200, the filing frequency will be semi-annual (January – June sales tax return will be due **July 23rd** and July – December sales tax return will be due **January 23rd**). If the average monthly sales tax liability is more than \$200, the filing frequency will be monthly. Sales tax returns and payments will be due on the 23rd of each month for the previous month's sales. Payments can be made online at the [Ohio Business Gateway](#) or through [TeleFile](#) for those districts not registered in the Ohio Business Gateway.

BOARD REQUIREMENTS

Nominating Committee - During the **January SWCD board meeting** the board chair should appoint a member of the board to serve on the nominating committee for the 2023 election and determine which two other individuals knowledgeable about the SWCD (who are NOT board members, employees, or immediate relatives) will serve as well. Please note these individuals in the January board meeting minutes.

Policy Reviews - Annually review all policies, MOU's and agreements with the SWCD Board and record the policy review in the board meeting minutes. This could include: Employment Policy (ex. Job descriptions), Travel policy (ex. travel reimbursement rates, current IRS mileage rates), Spending Authorities (ex. credit card policy, adoption of policies with regard to paying for food at board and other meetings), forestry NOI/THP procedures etc. Based on recent audit reports, please make sure you have reviewed the fraud reporting awareness policy, investment policy, and telework policy.

Records Retention Commission – If you're not on your county record retention schedule plan to review your records retention schedule and set the dates for your SWCD's Records Retention meetings for 2023. For current guidance, please refer to the [Chapter 2 Administrative Handbook](#) or review the documents at [Ohio Historical Society's Local Government Records Program website](#)

SWCD REQUIREMENTS

Fiscal Changes/Updates -

- Secure the change in signature cards for new fiscal agents and/or treasurers and record the changes in your minutes.
- Review depository agreements with your bank to ensure they are valid through the current year.
- Use this form to inform the county auditor of changes to fiscal officer appointment if needed: [Certification](#)

Inventory and Disposal of Equipment – Perform an annual inventory review. Contact your Program Specialist if you need additional inventory stickers. Remember to present a copy of the inventory and disposal list for board member acknowledgement or approval and to have fiscal agent initial.

Monthly Minutes and Agenda – The OSWCC *requires* the SWCD to send Program Specialists copies of all board meeting announcements, agendas, minutes, and financial statement preferably in digital format via e-mail. **SEND THESE ITEMS TO YOUR OFSWCD AREA DIRECTORS TOO!**

Roster Updates – Review the Ohio Partnership Roster and be prepared to submit changes at the beginning of the year when asked to do so in an email request from ODA-DSWC.

Certificate of Transition by Outgoing Fiscal Officer: When your district changes administrators, administrative assistant, SWCD Board Fiscal Agent, or any other staff or board member, responsible for any financial activity. The district will need to complete a certificate of transition [form](#) and submit it to the Auditor of State.

UPCOMING EVENTS

New Board Member Training/Events – New board members are encouraged to complete on-line training. New Board Member Training information will be communicated quarterly through your Program Specialist. They will provide training materials and answer questions regarding the material.

OFSWCD State-Wide Meetings:

Annual Meeting: February 20–22, 2023

Summer Supervisor School: Area 4

Area Envirothon's:

Area 1: April 26, 2023 - Headwaters Outdoor Education Center

Area 2: April 26, 2023 – Bronson – Norwalk Conservation

Area 3: April 26, 2023 – Bluebird Farm Park

Area 4: April 25, 2023 – Camp Friedlander

Area 5: April 25, 2023 – Lake Hope State Park

State Envirothon: June 12-13, 2023 – Defiance College

National Envirothon: July 23-29, 2023, Mount Allison University, New Brunswick, Canada

NACD Stewardship Week: April 30 – May 7, 2023 Theme: One Water

Farm Science Review: September 19-21, 2023