

**C01. Countdown to Renewal: It's
Never Too Early to Start Planning**

Friday, October 12 | 3:30 p.m. - 5 p.m.

Room 306

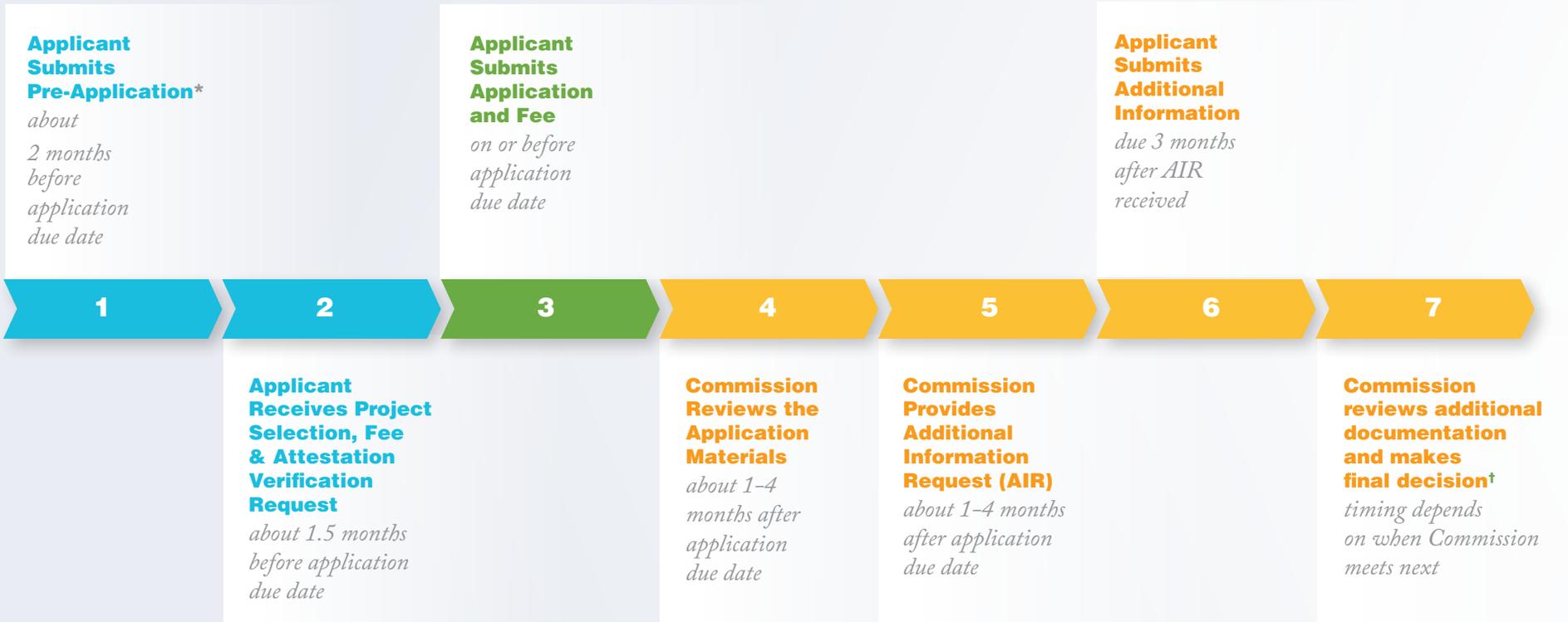
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Rally 2018: The National Land Conservation Conference
Pittsburgh, PA



Timeline for Renewal Accreditation

For detailed information on each process step below, visit www.landtrustaccreditation.org/renewal.



* Applicant Receives Log-in and Registers *within 2 mos. of pre-application due date*

† Applicant Receives Commission Decision *about 10 months after application submitted*

2018 Requirements Manual **First Look at New Documents**

Background

The Land Trust Accreditation Commission's [2018 Requirements Manual](#) incorporates the 2017 *Land Trust Standards and Practices* and the corresponding indicator elements. The indicator elements include some new high-risk areas that will help position accredited land trusts for the future. Based on these new indicators, the Commission developed corresponding new requirements; these are shown throughout the Manual with a "Starting in ..." notation. Accredited land trusts are expected to begin meeting these requirements in 2019, or as noted.

In order for the Commission to verify that a land trust meets these new requirements, the accreditation application includes documents or evidence not previously requested by the Commission. Because the accreditation application is used to verify a land trust meets the accreditation requirements, it is essential each land trust has all of the applicable documents.

The online accreditation application for 2019 and beyond is still under development (as of March 2018). To help land trusts in the interim, the Commission is providing this planning tool to summarize the new documents a land trust will need as part of its accreditation application. Please note that this document is a companion to the complete Manual and the final, complete accreditation application. It is not a substitute for either document. The final, complete reference copy of the accreditation application will be available in summer 2018.

Please contact the Commission (info@landtrustaccreditation.org or 518-587-3143) for additional information.

New Documentation Required Beginning in 2019

The accreditation application includes pre-application materials, application questions, application documents and documentation from land and easement projects ("project documentation"). The new documents planned in the "application documents" and "project documentation" portions of the accreditation application are outlined below. The Commission is not planning to include new types of documentation in other parts of the accreditation application.

The list of new documents or evidence listed below is organized into four groups (Governance, Finance, Transactions and Stewardship), which aligns with how the Manual and accreditation application will be organized. Some documents only need to be provided if the situation applies to the land trust. These are generally noted with a statement: "*If your land trust...*"

Governance

New Application Documents

- 📄 Statement describing the procedures for a) recruiting board members and b) training new board members
- 📄 Strategic goals or strategic plan
- 📄 Statement describing a) how the board establishes the strategic goals or strategic plan and b) the date the board last reviewed them
- 📄 Records policy that also covers and stewardship records (*in addition to organization and transaction records per the previous requirements*)

Finance

New Application Documents

- 📄 Budget for current fiscal year and minutes from board meeting where approved
- 📄 Most recent financial reports provided to the board, including a statement of financial position (balance sheet) showing unrestricted, board designated and restricted net assets and a statement of activities showing actual unrestricted and restricted revenue and expenses for the reporting period as compared to budget and board meeting minutes showing discussion of the financial reports
- 📄 Response to the following risk and control questions:
 - a) What are your land trust's greatest risks related to misuse of funds (theft, fraud, misappropriation)?
Attach or describe your corresponding internal controls or accounting procedures that prevent and/or detect misuse of funds
 - b) What are your land trust's greatest risks related to misstatement of funds (errors in reporting or presentation of financial statements)?
Attach or describe your corresponding internal controls or accounting procedures that prevent and/or detect misstatement of funds
 - c) What are your land trust's greatest risks related to making sure board-designated and donor-restricted funds are used appropriately?
Unless submitted elsewhere in the application: Attach or describe your corresponding internal controls or accounting procedures that prevent and/or detect diversion or depletion of board-designated or donor-restricted funds for other uses
 - d) How do your land trust's internal controls or accounting procedures manage risks associated with the payment of expenses for individuals who have access to checkbooks, bank accounts or investment accounts?
 - e) *If your land trust has staff:* How does the board manage risks associated with setting compensation for its chief staff person?
- 📄 Completed internal control certification
- 📄 Certificate of general liability insurance or equivalent documentation (such as premium summary, declarations page, other summary page)

- 📄 Dated evaluation of insurance needs by board or delegated entity (such as board or committee meeting minutes, analysis of insurance needs by delegated staff member, recommendations from insurance provider given to the board)
- 📄 *If your land trust expended more than \$750,000 in federal dollars and obtained a "Single Audit" for any of the following fiscal years (over accredited term at renewal, within past three years at first-time):* Schedule of Findings from most recent federal "Single Audit"
 - a) *If the findings indicate significant changes should be made to your land trust's financial procedures:* Statement describing actions taken to address the recommended changes
- 📄 *If your land trust did not have operating reserves to cover three months of operating expenses at the end of the last fiscal year:* Report from the board of its evaluation of operating reserve needs and its plan to address the needs (such as a plan that includes specific funding targets and specific strategies with timelines to meet the funding targets, a board report detailing other funds held by or on behalf of your land trust that serves as operating reserves)

Transactions

New Project Documentation

- 📄 Evidence of visual inspection prior to closing (such as site evaluation checklists, site visit report, date-stamped photos of the property, contemporaneous notes or internal communications)
- 📄 Form 8283 that includes the donor's cost or adjusted basis (*new addition to the previous requirements*)
- 📄 *If your land trust does not have the landowner's appraisal supporting the Form 8283:* Documentation that your land trust requested the appraisal and a statement explaining how your land trust confirmed it did not have concerns about the appraised value when signing the Form 8283

Stewardship

New Application Documents

- 📄 Documentation of a recent example of a record of substantive notice, approval, denial, interpretation or exercise of significant permitted right (such as a landowner's notice of the intent to build a permitted barn, the land trust's correspondence with a landowner denying a requested activity be allowed on the property, legal analysis to support interpretation of terms in the conservation easement, recorded deed for the exercise of an approved building envelope)
- 📄 Documentation of a recent example of how your land trust documented a significant change to the land (such as resulting from natural disaster or exercise of a permitted right) or change to the conservation easement (such as resulting from an amendment) (such as a monitoring report, baseline supplement or current conditions report that includes the date, written descriptions and photographs and/or maps)

New Project Documentation

- 📄 Documentation of a recent example of a record of substantive notice, approval, denial, interpretation or exercise of significant permitted right (such as a landowner's notice of the intent to build a permitted barn, the land trust's correspondence with a landowner denying a requested activity be allowed on the property, legal analysis to support interpretation of terms in the conservation easement, recorded deed for the exercise of an approved building envelope)
- 📄 Documentation of a recent example of how your land trust documented a significant change to the land (such as resulting from natural disaster or exercise of a permitted right) or change to the conservation easement (such as resulting from an amendment) (such as a monitoring report, baseline supplement or current conditions report that includes the date, written descriptions and photographs and/or maps)
- 📄 Conservation property inspection reports (*replaces other previously accepted forms of documentation, starting in 2020*)

Isolated or Rare Noncompliance

A land trust may have isolated or rare circumstances when it is not able to implement the indicator elements and show compliance with the requirements; this does not necessarily preclude it from being accredited or renewed. The Commission will review the facts and circumstances and may make allowances under certain circumstances described in the Manual. To save the land trust's time and help the application reviewers, the application will have a place in each group for the land trust to upload explanations to address areas where it did not meet the requirements.

- 📄 If your land trust has an isolated or rare instance when it was not able to show compliance with the requirements (over accredited term at renewal or most recent at first-time): Statement and/or related documentation explaining a) that the circumstance was clearly isolated or rare, b) how your land trust typically complies with the requirement and c) the alternative steps your land trust took to mitigate risks associated with the non-compliance



BENEFITS OF ACCREDITATION

WHAT IT MEANS TO LAND TRUSTS, DONORS, GOVERNMENT, AND THE PUBLIC

The accreditation seal is a mark of distinction among the almost 1,000 Alliance-member land trusts across America. Being accredited helps your land trust to stand out, to say to landowners, funders and other supporters: "Invest in us. We have proven we are a strong, effective organization you can trust to conserve your land forever."



100% of applicants report their organization is stronger and more efficient after the process

The public is increasingly demanding accountability from government and nonprofit organizations, including land trusts. Independent accreditation provides third-party assurance of quality and permanence of land conservation that the public and donors look for, and publicly recognizes your land trust's ability to protect important natural places and working lands forever.



66% of renewal applicants reported the process improved the ability to preserve and/or steward land or conservation easements.

Applying for accreditation affords land trusts the opportunity to review and implement policies and procedures that help streamline operations and lead to more effective land conservation. Renewing accreditation fosters continuous improvement and enables organizations to confirm they are consistently following national standards and meeting current requirements.



67% of first-time applicants reported the process increased engagement of their board.

"There are numerous benefits to being an accredited. For one, when we talk with landowners about how their land will be cared for in the future, we always talk about how we are nationally accredited, how we must live up to the dozens of standards and practices and how we can be trusted with their land. The accreditation seal is a symbol of that trust. Secondly, we have specifically asked funders if the national accreditation means anything to them. Every funder indicated they would prefer to provide their funding to an accredited land trust over a non-accredited trust."

**— CHRISTOPHER BEICHNER, president and CEO
Allegheny Land Trust (PA),
accredited in 2011; renewed in 2016**

Once your organization achieves accreditation you can proudly display the accreditation seal on your accredited land trust's publications and website. Being accredited also provides your land trust with some of the following tangible benefits.

Conservation Defense Insurance

Accredited land trusts are automatically eligible for an annual premium discount of \$11 per insured unit when they enroll in the conservation defense insurance program offered by TerraFirma Risk Retention Group LLC.

Directors & Officers Insurance

Chubb Group of Insurance Companies has instituted a new Directors & Officers liability insurance policy rating structure designed especially for Land Trust Alliance member land trusts*. Accredited land trusts who are Alliance members will receive an additional 7% renewal premium credit (subject to the applicable rates filed in each jurisdiction) in addition to the preferred rates already enjoyed by those with standard membership status.

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www.landtrustaccreditation.org



GuideStar®

Accredited land trusts receive an external review with a five-star rating from the Commission.

Examples of State Incentives

- 🌿 Colorado: Landowners desiring a state tax credit for a conservation easement donation in Colorado must work with a holder certified by the state. There is an expedited certification process for accredited land trusts.
- 🌿 Louisiana: Land trusts must be certified to hold and conserve certain mineral interests; documentation of land trust accreditation expedites the certification requirement.

Examples of Public and Private Funding Incentives

- 🌿 Doris Duke Charitable Foundation provides funds through Open Space Institute for its resilient landscapes initiative. Extra points are awarded to accredited land trusts or land trusts that are committed to becoming accredited.
- 🌿 Chester County, PA includes land trust accreditation in its eligibility criteria for funding for its Brandywine Headwaters Preservation Program.
- 🌿 The Gaylord and Dorothy Donnelley Foundation provides land trusts that have already received support from the foundation with unsolicited grants of \$10,000 each when they earn accreditation.
- 🌿 The 1772 Foundation considers a number of factors when evaluating grant applicants, including whether a land trust has prioritized accreditation.
- 🌿 A new program in Texas requires land trusts to be accredited to receive matching funds for projects near or adjacent to Texas state parks.
- 🌿 When seeking to become LEED-certified, a project proponent may opt to provide financial support to an accredited land trust to obtain credit for the “protecting or restoring habitat” certification element.

Accreditation Accolades

- 🌿 “Land trust accreditation is a powerful tool to strengthen land trust operations, foster public trust, and ensure the permanence of land conservation. The Kresge Foundation awarded a challenge grant to the Land Trust Alliance to help build an endowment for the accreditation program so that the costs of the program will remain affordable for land trusts. We viewed this investment in the accreditation program as a logical complement to our historic support for land acquisition by land trusts. It also was a good fit with Kresge’s values of advancing environmental stewardship and institutional transformation.”

LOIS R. DEBACKER, Managing Director, The Kresge Foundation

- 🌿 “I interviewed several land trusts to work with me on my conservation easement for the family ranch, and I chose the Texas Land Conservancy. Now that they have the accreditation seal—just two months after I completed my easement—I’m really pleased that I chose them because that really validates that it is a solid organization.”

JOYCE LUCAS, Landowner, Birk-Sommerfeld Heritage Ranch, Texas Land Conservancy, accredited in 2011, renewed 2016

- 🌿 “The world our land trusts function in doesn’t stand still, and neither can we. As we all grow and change, it’s critical to the credibility of the land trust movement and to our own organization that we maintain the highest standards and practices through the renewal of accreditation process.”

STEVE ROSENBERG, Executive Director, Scenic Hudson (NY), accredited in 2008; renewed in 2014

- 🌿 “Accreditation is a remarkably detailed process that leaves no stone unturned. Whether you are an established land trust with many properties, or younger and growing like ours, it is a huge learning process that provides you the opportunity to examine your work with a talented team of experts. There is no better way to ensure the collective strength of the land trust movement.”

TERRI LANE, Executive Director, Northwest Arkansas Land Trust (AR), accredited in 2015





RENEWAL PREPARATION TIPS

FROM LAND TRUSTS THAT RECENTLY RECEIVED RENEWED ACCREDITATION

You've achieved accreditation, committed to following *Land Trust Standards and Practices*, and now you are ready to demonstrate your continued commitment to excellence, trust and permanence. Here are some tips to consider while you are preparing for renewal of accreditation.

"There is no doubt that the anticipation of renewal kept us on our toes, but that's where we want to be"
— Doug Sensig, former executive director
Coastal Mountains Land Trust (ME),
accredited in 2011; renewed in 2016



ADDRESS EXPECTATIONS FOR IMPROVEMENT AS SOON AS POSSIBLE

Expectations for Improvement (EFI) may be issued as part of the accreditation award letter to foster continuous learning and quality improvement when the Commission determines that an organization needs to do additional work to fully comply with one or more elements of an indicator practice. Renewal applicants must demonstrate compliance with EFIs over the accredited term.



COMPLETE AN ORGANIZATIONAL ASSESSMENT

While the Commission no longer requires an organizational assessment prior to renewal, many organizations found that the assessment allows them understand what areas of their operations are not in full compliance with Land Trust Standards and Practices.



KEEP UP TO DATE WITH THE ACCREDITATION REQUIREMENTS

The *Requirements Manual*, which is updated annually, serves as a guide for land trusts, providing information on each of the requirements evaluated as part of the accreditation process.



MAKE ACCREDITATION AS BUSINESS AS USUAL

Don't view this as a one shot transaction. View accreditation as an ongoing process that becomes imbedded in everything we do



WATCH THE VIDEO TUTORIALS AND WEBINARS

The Commission recently created several short video tutorials that will help you understand a specific topic in five minutes or less!



READ THE *USER MANUAL* PRIOR TO BEGINNING YOUR APPLICATION

The *User Manual* contains technical information regarding the online application and contains a reference edition of the renewal application.

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RENEWAL OF ACCREDITATION – FRAMEWORK FOR PREPARATION

<i>When (General)</i>	<i>What</i>	<i>Who</i>	<i>Due</i>
Within four weeks of achieving accreditation	<p>Examine any EFIs</p> <ul style="list-style-type: none"> • How will you address them? • How will you document it? 		
Within four weeks of achieving accreditation	<p>Examine the <i>Requirements Manual</i></p> <ul style="list-style-type: none"> • Anything you want to implement now? • Anything you want to implement nearer to renewal? 		
Annually	<ol style="list-style-type: none"> 1. Examine the <i>Requirements Manual</i> revisions, if any <ul style="list-style-type: none"> • Is there anything new or different that you should start implementing? 2. Notify the Commission if your accreditation contact changed 		
Two years from accreditation	<ol style="list-style-type: none"> 1. Review your policies and procedures <ul style="list-style-type: none"> • Do they still reflect your current practice or should they be revised? • Do they meet the current requirements (if applicable) and if not, when will you update them? • Do they still reflect what you want to be doing, and how, or do they need to be updated? 2. Notify the Commission if your accreditation contact changed 		
Three years from accreditation (two years prior to anticipated renewal)	<p><i>Commission will send general information about renewal year/round</i></p> <ol style="list-style-type: none"> 1. Consider conducting an assessment of your organization (<i>not required</i>) <ul style="list-style-type: none"> • Have you addressed any EFIs, or do you have more to do? • Are there any new issues that need to be considered, or addressed? 2. Notify the Commission if your accreditation contact changed 		

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<i>When (General)</i>	<i>What</i>	<i>Who</i>	<i>Due</i>
Four years from accreditation (One year prior to anticipated renewal)	<p><i>Commission will send specific due dates</i></p> <ol style="list-style-type: none"> 1. Review your policies and procedures <ul style="list-style-type: none"> • Update any (and secure board adoption as needed) that do not meet the at-renewal/additional elements requirements 2. Begin assembling (or updating past) Land Conservation Project List (LCPL) data 		
9 months prior to application due date	<p><i>Commission will send an invitation to register for renewal</i></p> <ol style="list-style-type: none"> 1. Register and pay registration fee to access online application system 		
3-6 months prior to application due date	<p>Complete and submit the pre-application and attachments</p> <ul style="list-style-type: none"> • Finalize LCPL data • All data must be the most recent (within 90 days) 		
5-6 weeks prior to application due date	Compile all application documentation including selected projects and targeted verification items		
Application due date	Ensure that the application and all supporting documentation is submitted		