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