Land Trust Accreditation and Quasi-Governmental Organizations

Introduction and Scope
The land trust accreditation program was established to build strong land trusts, foster public trust in land conservation, and help ensure the permanent protection of conservation land. The program is operated by the Land Trust Accreditation Commission, an independent program of the Land Trust Alliance. The Commission verifies an applicant’s implementation of Land Trust Standards and Practices – the ethical and technical guidelines for the operation of a responsible land trust – via evaluation of specific “indicator” practices. Nonprofit, tax-exempt land trusts and quasi-governmental organizations are eligible to apply for accreditation.

The purpose of this fact sheet is to provide information about the accreditation requirements for quasi-governmental organizations. As the Commission reviews applications from quasi-governmental entities, it will provide additional guidance.

Quasi-Governmental Organization Definition
A quasi-governmental organization, for the purposes of land trust accreditation, is an organization that meets the following criteria:

• Has a primary mission of land conservation.
• Has a governance structure that provides independent oversight with a board independent of government.
• Is a unit of government, rather than a private corporation, and is not recognized by the Internal Revenue Service as a 501(c)(3) organization.

Accreditation Requirements
Accreditation requirements for all applicants are described in the Commission’s Applicant Handbook and Requirements Manual. In 2007, the Alliance published an interpretation of Land Trust Standards and Practices for Quasi-Governmental Organizations. The interpretation addresses several accreditation program requirements that are described below. If a requirement is not addressed below, the Commission expects that the quasi-governmental applicant will provide the same application materials and will meet the same requirements as nonprofit, tax-exempt applicants.
Application Requirements
A quasi-governmental organization should be prepared to meet all of the requirements identified in the Requirements Manual. Specific adaptations or exceptions are noted below.

- **6D. Financial Review and Audit**
  The Commission’s audit/review/compilation requirements apply only to funds the organization holds that are not accounted for in a state/local government audit (such as bank accounts that are separate from government funds, special endowments, funds from other governmental jurisdictions, etc.).

- **11A. Funding Easement Stewardship and 11E. Easement Enforcement**
  The Commission may consider a case-by-case exception to the defense funding requirement for a quasi-governmental organization if there is a statutory or regulatory obligation for the government to provide legal representation at the discretion of the applicant. The Commission may also consider factors such as whether the applicant received qualified counsel at its request, at no additional cost, for at least the last five years. Note that a quasi-governmental organization must meet at least the minimum stewardship funding requirements or submit the required plan in its application.

Application Attachments
The accreditation application includes an application questionnaire as well as the attachments identified in the Master Attachment Checklist and Project Documentation Checklist. A quasi-governmental applicant should be prepared to provide all of the documents on the checklists. Alternate documentation is acceptable for the specific attachments described below.

<table>
<thead>
<tr>
<th>Attachment Number*</th>
<th>Master Attachment Checklist Attachment Description</th>
<th>Alternate Documentation for Quasi-Governmental Applicants</th>
</tr>
</thead>
<tbody>
<tr>
<td>2B1</td>
<td>Current bylaws</td>
<td>Bylaws or equivalent rules and regulations based on the organization's public charter or statutory requirements.</td>
</tr>
<tr>
<td>2C1</td>
<td>Most recent Form 990</td>
<td>If the organization accepts charitable contributions, documentation that contributions to it are tax-deductible [such as confirmation that they qualify under USC Section 170(c)(1)].</td>
</tr>
<tr>
<td>3F6</td>
<td>NA</td>
<td>If a government body or executive retains control of transaction decisions, written policies and procedures that describe how that control is exercised and how the organization preserves the public interest and its mission in these decisions as well as when the board is notified of any such decisions.</td>
</tr>
<tr>
<td>4A1, 9G1</td>
<td>Conflict of interest (4A) and recordkeeping (9G) policies</td>
<td>If all of the required contents of each policy are included in the organization’s public charter or related statutes/regulations, the charter/statute/regulation can be provided in lieu of a policy.</td>
</tr>
</tbody>
</table>

*Numbers refer to the numbers on the Master Attachment Checklist.

For more information on the accreditation program, visit [http://www.landtrustaccreditation.org](http://www.landtrustaccreditation.org), email [info@landtrustaccreditation.org](mailto:info@landtrustaccreditation.org), or call 518-587-3143.

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