

Renewal applicants use the Accreditation Management System (AMS) to complete and submit an application. A complete application and all required attachments must be provided from each applicant to demonstrate that the land trust continues to meet all of the accreditation indicator elements and accreditation requirements.

See the information below on the pre-application process. To find the supporting materials for your pre-application, go to [Materials for Renewal Applicants](#) page and download the **Renewal Reference Application Packet**.

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Overview

You are welcome to begin working on your online application as soon as you have registered for renewal. However, we require that the responses in your application be no older than 90 days prior to submission so plan to review your responses and uploaded attachments accordingly.



[accordion id="a1" heading="Click for Tip on Due Dates"]

The application fee is also due on the application due date. It is invoiced separately. [Learn more about accreditation fees.](#)

A land trust remains accredited during the renewal application review process, even if its accreditation expiration date has passed. [Learn more](#) about penalties for failure to meet required due dates prior to the expiration of your organization's accredited status.

All material submitted to the Commission at renewal must be submitted electronically using the Accreditation Management System (AMS). Make sure to plan ahead to ensure that your land trust has all the information needed to ensure the application can be submitted electronically by the application due date.



[accordion id="a2" heading="Click for Tip on AMS"]

Previous applicants found it helpful to review the application and list of attachments in advance of logging onto the AMS. [See the Reference Application Packet.](#)

Application Questionnaire and Attachments

Your responses to the application questionnaire determine the list of supporting documentation that will be required from your organization. Accreditation involves a mix of required documents and sampled documents to confirm that the land trust is following *Land Trust Standards and Practices* and meets the accreditation requirements.

Some documents are required from all renewal applicants (such as policies); some documents are required depending on a land trust's application responses, and some documents are sampled as requested by the Commission (such as a baseline documentation report and easement monitoring reports from an older project). [Learn more about responding to application questions.](#)

Project and Targeted Verification Documentation

[accordion id="a3" heading="Complete Project Documentation"]

The Commission selects specific conservation easements or fee properties listed on the Land Conservation Project List provided in your pre-application. The number will generally be capped at four (two easements and two conservation fee properties); additional projects may be selected if the land trust had a large volume of transactions during its accredited term or has a variety of unique projects, for example. Your land trust then provides a complete set of documentation for that project.

The Commission has created a project documentation list that contains the potentially-required documentation for any type of conservation project (easement, fee, purchase, donation, mitigation, etc.). This list can be found in the **Renewal Reference Application Packet** which can be downloaded from the [Materials for Renewal Applicants](#) page. The specific documents requested by the Commission will be listed in the AMS.

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[accordion id="a4" heading="Targeted Verification Documentation"]

Targeted verification includes a narrow set of documents to show how the land trust met the requirements in specific areas. Based on your land trust's pre-application answers and documentation, the Commission may request specific documents be uploaded for transactions or activities identified as being higher risk (i.e., a routine conservation easement amendment to add acreage would not be selected for additional documentation, but an amendment to add a building envelope likely would).

The list of documents that could be requested for each type of targeted verification item can be found in the **Renewal Reference Application Packet** which can be downloaded from the [Materials for Renewal Applicants](#) page.

[/accordion]

Frequently Asked Questions

[accordion id="b24" heading="Can we redact confidential landowner information from our project documentation?"]While documentation must include the donor or landowner's name, as applicable, we require you to redact social security or tax identification numbers.

[/accordion]

[accordion id="a34" heading="Can we select an additional project?"]We choose projects that we believe illustrate a range of your conservation properties. However, you may choose one additional project and provide the requested documentation for it. Please note that this would be in addition to the documentation for projects we have chosen and not in lieu of it.

[/accordion]

[accordion id="b45" heading="What if we're missing a document needed for verification?"]

If you find that your land trust is missing documents needed for the verification process, the best course of action is to provide a narrative explaining the situation. Do not attempt to re-create documents for the purposes of augmenting the application.

[/accordion]

Internal Controls

In the Finance section, the accreditation application includes questions about a land trust's internal controls and financial procedures. The questions and other application information are part of how the Commission verifies a land trust meets indicator element 6D1 in the 2017 Standards. *[Note: internal controls are scaled to each individual land trust, and the Commission's questions should help the land trust analyze where there are risks and how their controls address the risks (or where additional controls are needed). There isn't a one set of internal controls that is the land trust standard.]*

6D1. Written Internal Controls

Establish written internal controls and accounting procedures, including segregation of duties, in a form appropriate for the scale of the land trust, to prevent the misuse or loss of funds

Internal controls are a system of checks and balances designed to safeguard the assets of the organization and to help ensure that resources are directed to appropriate and authorized purposes. In the United States, the most common framework for establishing and evaluating internal controls is the COSO Framework, which is a comprehensive framework for thinking through the controls that both nonprofits and business entities need to put in place to manage significant risks.

The COSO Framework emphasizes five key elements for internal controls, with the understanding that all five elements must be addressed to establish and maintain effective controls. The elements are:

[accordion id="a5" heading="Control Environment"]

The starting point for effective controls lies with establishing clear expectations for integrity and accountability at the top. In a nonprofit organization, the board must express and demonstrate absolute commitment to integrity and compliance with

controls.

For accreditation, the "control environment" aspect of internal controls is addressed, in part, with requirements for adopting Land Trust Standards and Practices (which are the ethical and technical and guidelines for the responsible operation of a land trust) and carefully managing conflicts of interest (see practice elements 4A1 and 4A2).

[/accordion]

[accordion id="a6" heading="Risk Assessment"]

Every land trust faces a variety of risks from external and internal sources. Your land trust's assessment of its risks should focus on both the significance of each risk (what damage would be done if controls failed and errors or irregularities occurred) and the likelihood that such a control failure will occur. Based on that assessment, you will be able to develop control activities.

For accreditation, the "risk assessment" aspect of internal controls is addressed with short risk-assessment questions completed by someone familiar with the land trust's financial and accounting practices. (A land trust may have responded to similar questions for its auditor; the auditor uses the information to determine whether the financial statements fairly represent the land trust's financial position not to evaluate internal controls. The answers given to the auditor, however, can be useful in answering the accreditation questions.)

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[accordion id="a7" heading="Control Activities"]

Control activities include the development and implementation of written policies and procedures that are designed to prevent error or irregularity from occurring and ensure rapid detection and correction for any errors or irregularities that do occur, despite the land trust's best effort to prevent them from occurring.

For accreditation, the "control activities" aspect of internal controls is addressed with requirements for written internal controls or accounting procedures that address the risks of misuse, loss or misstatement of funds – such as those risks identified in the risk-assessment questions. (Many land trusts already have policies and procedures that address these risks and these existing documents can be provided with the accreditation application; some organizations may need to formalize written internal controls that address these risks.)

[/accordion]

[accordion id="a8" heading="Information and Communication"]

Your staff, volunteers and others who are expected to perform control activities and comply with fiscal policies and procedures must have good information in order to carry out internal control responsibilities. Beyond providing basic information about your control expectations, risk assessment and control activities, the board and management team must ensure that a continual iterative process is in place to provide, share and obtain necessary information.

For accreditation, the "information and communication" aspect of internal controls is addressed, in part, with the requirements for board oversight of the land trust's finances (see practice elements 3A2a-d), the board's governance practices, and the land trust's response to any significant concerns identified through the annual financial audit, review or compilation.

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[accordion id="a9" heading="Monitoring"]

Your land trust will need to develop effective approaches to monitoring its entire system of internal controls in order to understand whether they are working as intended.

For accreditation, the "monitoring" aspect of internal controls is addressed with an internal controls certification completed by a board officer or executive director attesting that the organization's financial controls are periodically verified to ensure they are effective.

[The above contains excerpts from the Land Trust Alliance's narrative on practice element 6D1. [Access the full narrative.](#)]

[/accordion]

What does the Internal Controls Certification look like?

Here is an example of an Internal Controls Certification that meets the requirements as described in the Requirements

Manual.

Internal Controls Certification

I, NAME_____, TITLE _____, on DATE _____ certify that LAND TRUST NAME _____ has written internal financial controls and accounting procedures in place and that these controls are periodically verified to ensure they are effective.