

Land Trust Accreditation Renewal

*Note: This session will be recorded and
slide deck provided.*

Keeping up and Keeping Strong
January 13, 2025
Host: Sarah Naperala

Pelizzari Natural Area
Traverse City, Michigan

Sarah Naperala (snaperala@gmail.com) - Experience

- Land Trust Staff (2006-2014)
 - Responsible for First-Time Accreditation Application (2009) and Renewal Application (2014) for a Midwest Regional Land Trust
- Consultant (2014-present) support for:
 - Land Trust Standards and Practices (S&P) Guided Assessments/Audits to understand implementation of S&P, gaps and needs, prioritize key work elements for Accreditation
 - First Time Accreditation Applications
 - Renewal Accreditation Applications
 - Nine years of support calls for Midwest Land Trusts - First-Time and Renewal Applicants



**Disclaimer: Sarah is NOT a lawyer, a CPA, an HR professional, or staff of the Alliance or Accreditation Commission <https://snaperala.wixsite.com/consulting>*

Accreditation - Continuous Improvement



*Maple Bay Natural Area
Grand Traverse County, Michigan*

“The accreditation program was designed to foster continuous improvement. Accredited organizations are expected to implement [Land Trust Standards and Practices](#). Accredited organizations are also expected to stay current in the field of land conservation, to review annual updates to the *Requirements Manual* and to continually refine their programs.”

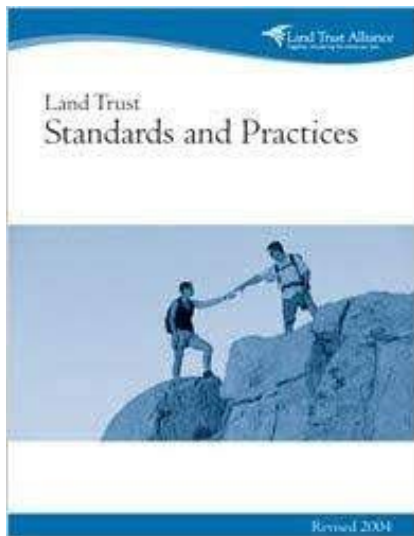
Webpage:

<https://www.landtrustaccreditation.org/help-and-resources/maintaining-accreditation>

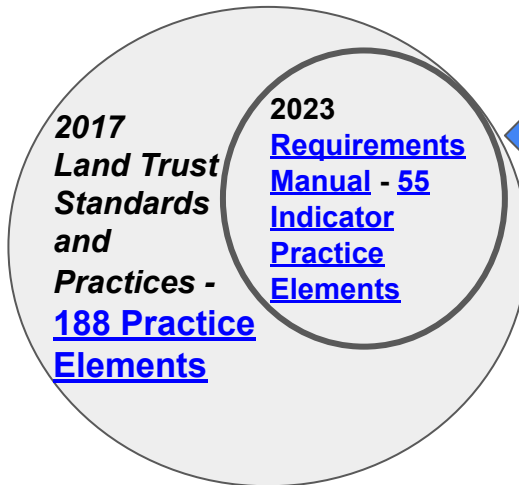
Renewal Assumptions

- Your land trust continues to implement Land Trust [Standards and Practices](#) (S&P)
- You understand the difference between S&P and [Accreditation](#)





Land Trust Alliance



Land Trust Accreditation Commission



Conservation Excellence

Accreditation Annual Care and Maintenance *Requirements Manual* - IS THE KEY!

- [Requirements Manual](#): A land trust's guide to understanding key elements of accreditation (governance, finance, transactions, stewardship).
- Latest addition March 2023

[Feedback](#) to the Accreditation
Commission



Found during a CE monitoring visit

Overview of Requirements

— This isn't everything —

Maintain Accreditation - Governance Practices (overview)



*Land trust
board ambassador training*

- Organization is in good standing
- Bylaws are updated and you are operating within them
- Board recruitment procedures and training for new members
- Strategic plan or goals updated (5 years)
- Staff? - annual review for CEO
- Board meetings, minutes written and adopted
- Records in place per policy
- Conflict of interest managed per policy

*This list is not a complete list of requirements in the [Requirements Manual](#)

Maintain Accreditation - Finance Practices (overview)

- Audit, review, compilation annually and reviewed by the board
- Budget reviewed and approved by the board annually
- 990 filed annually
- Operating in the black, diverse revenue, and have an operating reserve
- Financial statements regularly shared with the board (requirements updated 2023)
- Internal controls and accounting procedures
- Gifts are acknowledged, recorded, and tracked properly
- Dedicated and/or restricted funds for stewardship and [legal defense](#)- new projects? more funds
- Insurance evaluated/risk assessment (at least every 5 years)

*This list is not a complete list of requirements in the [Requirements Manual](#)

Maintain Accreditation - Transaction Practices (overview)

- Due diligence completed per conservation project [TIP - use [transaction checklist](#)]
 - Project selection criteria
 - Site visit documented
 - Title investigation early and prior to closing
 - Appraisal to justify purchase price
- Project review and approval by your board, with materials provided in advance
- CEs are perpetual and have the minimum requirements (template updated?)
- CEs and fee title deeds submitted for recording generally within a week after the final signature(s).
- Baselines for all new CEs completed at or before closing
- Tax Deduction
 - Landowner notification about IRC Code and Treasury Department Regs
 - Evaluates the Form 8283 and any landowner's appraisal
 - Understand Land Trust Alliance Tax Shelter Advisory
- Recordkeeping for projects - originals and copies

*This list is not a complete list of requirements in the [Requirements Manual](#)

Maintain Accreditation - Stewardship Practices (overview)



*Bagging Garlic Mustard at Arcadia Dunes
Arcadia, Michigan*

- Annual inspection of all fee-lands (managed units) and monitoring of CEs (report per calendar year)
- Aerial monitoring? Needs to have boots on the ground at least once/5 years
- Management plans for every fee-land conservation property
 - Completed 12 months after acquisition
- CE enforcement and fee land ownership challenges are addressed in a timely manner
- CE stewardship records filed (notices, denials, approvals)

*This list is not a complete list of requirements in the [Requirements Manual](#)

Finding Information about Requirement - Suggested Order

- Consult the [Requirements Manual](#) (Accreditation Website) [Also consult the [pre-application](#) and [application](#) for those applying soon]
- Consult the “Practice” web pages- Search for “For Accreditation” text in the practice elements specific to Accreditation (Located at the [Resource Center](#))
- You can always reach out to land trust peers, consultants, Alliance staff, or [contact](#) Accreditation Commission

Example: Purchase Above Appraised Value and Documentation (S&P 9H2)

Accreditation Annual Care and Maintenance

- Develop an annual work plan based on review of [Requirements Manual](#), what, who, when
 - TIP - do your review in the Fall every year
- Discuss EFI progress
- Establish regular check-points to review work plan
- Close out all [completed conservation projects](#) and other recordkeeping needs for stewardship and organizational documents
- Update [land conservation project list](#) (or database)
- Update legal defense calculator and raise/dedicate/track funds for defense and stewardship ([schedule of dedicated and restricted funds](#))
- Any BIG changes - notify the [Commission](#)

18 Key Tools for Accreditation Implementation

- 1. Job descriptions with responsibility - board, officers, staff, volunteers
- 2. Board meeting process (agenda, minutes, materials, quorum)
- Annual Calendars
 - 3. Board calendar including the [monitor of written policies](#)
 - 4. Staff calendar including the [monitoring of written procedures](#)
- Databases/Tracking tools
 - 5. Land database/spreadsheet - updated
 - 6. Ownership challenge/CE violation tracking
 - 7. Donor database and 8. fund development plan
 - 9. Financial database

18 Key Tools for Accreditation Implementation

- Checklists
 - 10. [Transaction checklist](#) to meet the due diligence needs for EVERY DEAL
 - 11. Appraisal/Form 8283 Review Checklist
 - 12. Recordkeeping checklist to implement the safety of final records
- Templates
 - 13. Board report template for conservation land deals
 - 14. Conservation Easement
 - 15. Baseline Documentation Report (BDR)
 - 16. Management Plan outline
 - 17. Annual CE Monitoring/18. Fee Inspection Report

Annual Care and Maintenance of Accreditation - Course Correction

Application question for each functional area, discover these instances early:

"If your land trust has an isolated or rare instance when it was not able to show compliance with the [requirements](#) in the [Governance, Finance, Transaction, Stewardship] section over the accredited term:

Statement and/or related documentation explaining the following:

- a) the circumstances:
- b) the alternative steps your land trust took to meet the intent of the requirement and/or mitigate risks associated with the non-compliance and
- c) how your land trust typically complies with the requirement (The Commission will review the information to determine if the instance was isolated and rare and risks were reasonably mitigated.)"

Impact of Covid?

Land Trust Commission provided some guidance in 2020,

[“Requirements Guidance in the Time of Covid”](#)

Instances where land trust does not meet a requirement*:

- Document that the land trust was typically compliant before the pandemic and after orders loosened
- Explain specifically why the land trust was not compliant
- Explain the alternative steps the land trust took

**This list is not a comprehensive approach to each non-compliant indicator element. See the linked guidance document or contact the Commission with your specific question.*

Pause for Questions and Poll 3&4



Where are you on this Accreditation journey?

Land Trust is:

- 5 years prior to renewal: recently accredited or renewed land trust and next renewal in 2029/2030ish
- 4, 3, or 2 years prior to renewal: Application is due later in 2026, 2027, 2028, or 2029
- 6 months to 1 year prior to renewal: Application is due in 2025 or early 2026

Estimated Dates: Only the Accreditation Commission will inform you of your Renewal dates and dates for renewals in 2024 and 2025 are [HERE](#)

Where are you on this Accreditation journey?

Are you:

- A new staff or volunteer in charge of Accreditation
- The Accreditation lead from the application in 2020/2021 and you are leading the application again in 2025/2026

[Find Your Application Due Date](#)

How often does my land trust renew?

Every 5 years for 15 years (4 applications) and then a land trust can renew every 7 years. More information is found [HERE](#).

Please note: [Fee](#) is different for third renewal

Extended Accreditation Term Overview

5yrs

- First-time applicant
- *First term*

5yrs

- First renewal application @ five years
- *Second term*

5yrs

- Second renewal application @ ten years
- *Third term*

7yrs

- Third renewal application @ fifteen years
- *Fourth term; now seven-years!*
- Fee is pro-rated to five-year term



5 Years Prior to Renewal - Recently Accredited

- Expectations for Improvement (EFI) or any compliance confirmations
- Plan your **ANNUAL care and maintenance for Accreditation** and S&P (including EFI) - Requirements Manual
- Prioritize implementation of NEW policies, procedures, and practices
- Budget [application fee](#)



[Sample 5-Year
Work Plan](#)

Expectations for Improvement (EFI)

- Review any [EFIs](#) issued and make a plan
- Where are my EFIs - award letter (summary of findings)
- Address the EFIs immediately, such as a new template or an updated practice and checkin annually
- Document progress along the way
- Annually ask yourself - how are we doing?

Applicants must provide 1.) a written statement of how the organization addressed any EFIs AND 2.) provide documentation of implementation for each EFI.

Any questions about your EFI - contact Commission

4, 3, and 2 Years Prior to Renewal

- Implement **ANNUAL care and maintenance plan for Accreditation** and S&P
 - Including EFI checks
 - Use key tools (checklists)
 - New policy and procedure checks
 - Any updates to the [Accreditation Requirements Manual](#)
- AYO (Assessing Your Organization)

2 Years Prior to Renewal

- Confirm your accreditation contact with the Commission

Assessing Your Organization (AYO)

- AYO is a series of assessment tools designed to compliment the 2017 Land Trust Standards & Practices.
 - Governance
 - Finance
 - Transactions
 - Stewardship
- Self-evaluation of land trust's progress towards implementing the Standards (Accreditation [indicator](#) elements are identified)
- Located on the [the Resource Center](#) website, search the digital library, "Assessing Your Organization"
- AYO is optional, not required for Accreditation

1 (1.5) Year Prior to Renewal

- Gather your Accreditation team
- Review [pre-application](#) and [application](#) and make a plan
- Develop timeline
- Make assignments
- Assign Accreditation Project Manager to read the [Applicant Handbook](#)
- Determine board meeting needs and plan future agenda topics
- Complete outstanding work
- Monthly check-in meetings/update at staff meetings

Application Sample Timeline

- **6 months prior to application due -**
 - [register](#) and pay registration fee, unlock online application;
 - get familiar with the online [AMS](#);
 - pace yourself on [pre-application](#) and [application](#) pieces
- **5 -4 months before due -**
 - finish [Land Conservation Project List and Schedule of Dedicated and Restricted Funds](#),
 - update [Legal Defense Calculator](#)
- **2-3 months before due** - submit pre-application ([Look at application due dates to truly understand your round's deadlines](#))

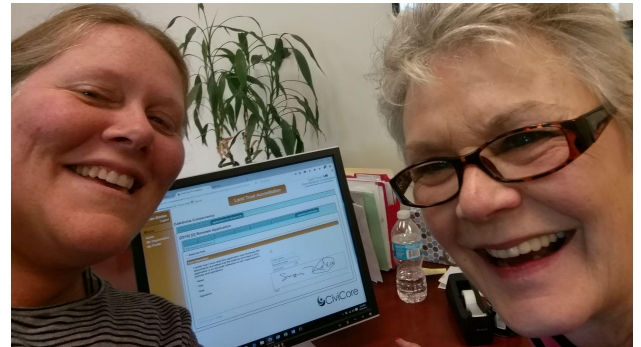
Application Sample Timeline

- **5 - 6 weeks before due** - finalize main application materials and start [targeted verification items](#), including selected projects & implement [public comment](#) outreach plan
- **1 week before due** - have application 95% done, final reviews, access AMS, start uploading application pieces
- **Application due** - submit complete application (questionnaire, main application attachments, selected projects, other targeted verification items) and pay [application fee](#)

CELEBRATE!

CELEBRATE!

*Conservancy hits
SUBMIT for Renewal!*



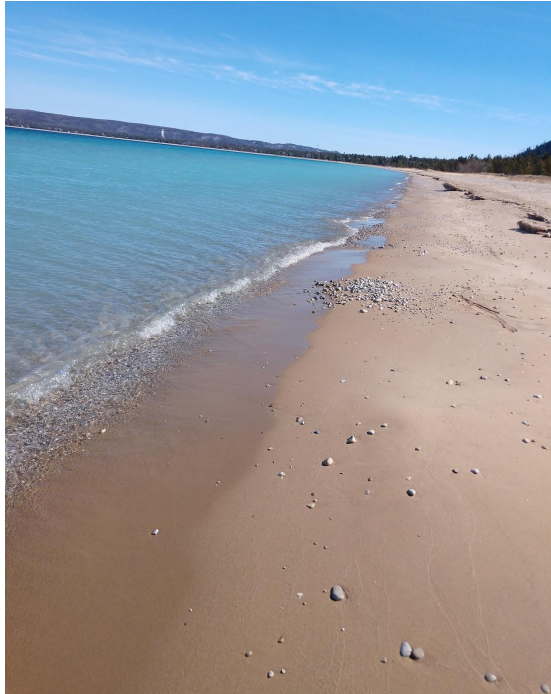
After the Application is Submitted

Review Process and Commission Decision

- Additional Information Request (AIR)
 - Applicant receives AIR approximately 1 to 4 months after application was submitted
 - AIR documents are due approximately 3 months after applicant receives the AIR
- Commission Decision - approximately 10 months after application was submitted

For a complete timeline of application events - click [HERE!](#)

Application Tips



*Sleeping Bear Dunes
National Lakeshore
Northern Lower Michigan*

- 6 months out from application due date - do something every week, no less than every two weeks
- Find chunks of time, not an hour here or there - block an afternoon
- Don't write a book in your Statements, just answer the question
- Put approval dates on policies and procedures
- Organize application locally on shared drive and upload no later than 1 week before due
- Don't forget to budget application fee!

If you are new to Accreditation

Where do I start?

- Start with [Applicant Handbook](#)
- Review [Requirements Manual](#) and consider an **Annual** Care and Maintenance for Accreditation work plan
- Understand who in your land trust is responsible for which functional area (staff, volunteer, committee)



*Hungarian Falls
Calumet, Michigan*

If you have been involved with Accreditation before

Where do I start?

- [Requirements Manual](#) & an create an **Annual** Care and Maintenance for Accreditation work plan
- If you haven't looked at the Requirements Manual for 4 years
 - Overhall March 2018 to meet the updated 2017 S&P([One-page explanation of changes](#))
 - Additional updates in the March 2021 and March 2023 release (Summary of Changes [2021](#) and [2023](#) or [webinar](#))

Sample Approach to Getting and Staying Organized

- Select a Project Manager (detail-oriented) and empower them
- Break work into functional areas (add to position descriptions):
 - Governance, Finance, Transactions, Stewardship
- All volunteer board: committees responsible for each function area
- ED/small staff: staff collaboration with committees by functional area falling along lines of roles and responsibilities
- Larger staff: incorporate into job descriptions and create accountability through staff meetings, or quarterly Accreditation check-ins and engage board in governance activities and inform them of progress

Shared Struggles - Examples of Missed Compliance

- Documentation - conflict of interest, paying above FMV justification
- Update title prior to closing (30 days)
- Form 8283 signing process and review of land donor's appraisal
- Sending acknowledgement letter to land donor
- Unsigned correspondence or draft letters saved as the official duplicates
- Not monitoring conservation lands that will be transferred
- One specific inspection report at a point in time for a fee property (started in 2020)
- Fee inspection and CE monitoring reports - "inspection date" and "date report completed" (started in 2022)

Shared Struggles - Examples of Missed Compliance

- Evidence missing for visual inspection prior to closing (started in 2019)
- Conservation easements and fee title deeds submitted for recording generally within a week after the final signature(s). (started in 2019)
- Signatures on baselines at or prior to closing
- Ownership challenge not investigated in a timely fashion
- Management plans not complete within 12 months of property acquired
- Recordkeeping for projects is incomplete, or change in recordkeeping practice doesn't match policy or procedures
 - TIP - Have an annual recordkeeping day for the entire organization

Succession and/or New People

- How are new staff/board immersed in S&P/Accreditation indicator elements?
 - Board/staff orientation and/or training
 - S&P coach
- Consider delegating responsibility for functional areas (governance, finance, transactions, stewardship)
 - Staff Job descriptions?
 - Committee descriptions?
 - Board member/officer job descriptions?
- Project Manager
 - Who schedules annual review of the Requirements Manual and work plan?

Value of Accreditation

Accredited land trusts have:

- More supporters and raise more money than their non-accredited colleagues
- Attract 3 times more volunteers
- Save 5 times more land
- Better positioned to protect, defend, and steward land - 8 times more money set aside for stewardship
- 100% of respondents to a survey reported Accreditation:
 - Strengthened their organization
 - Helps the land trust community maintain the trust of Congress, the IRS, and the public

*["The Impact of Accreditation"](#) - A 2018 independent external evaluation of the impact of the first ten years of the Accreditation Program

Value of Accreditation

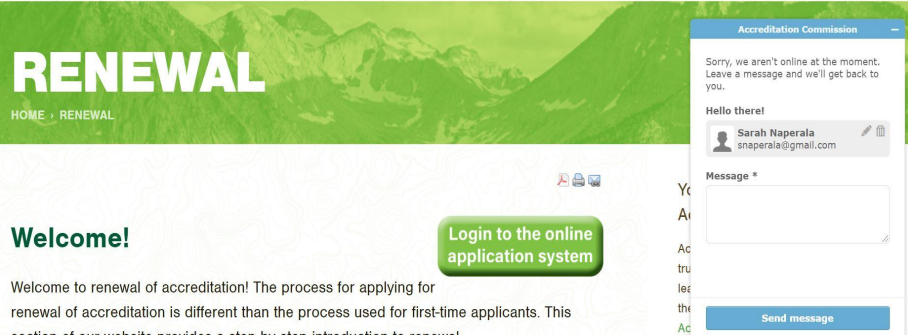
Your investment in accreditation keeps you on the leading edge

- Strengthens your land trust
- Engages your board and staff
- Ensures your land trust stays current with best practices
- Better positions your land trust to defend and steward its land
- Shows your land trust's commitment to sound finances, ethical conduct, responsible governance and lasting stewardship

[Your Investment Matters! Fact Sheet](#) - a one-pager highlighting how renewing accreditation helps keep land trusts resilient and strengthens their organization.

[The Value of Renewal](#) - this video includes testimonials from land trusts about why staying in the accreditation program is vital for their organization. And more in-depth testimonials of [Lena Pollastro, Land Trust of Napa County](#) and [Tom Duffus, The Conservation Fund](#)

Resources



- [Land Trust Accreditation Commission](#)

- Useful documents
- Pre-application and application
- *Requirements Manual*
- Tutorials

- [Resource Center](#)

- Practice Element Documents (Look for words **“For Accreditation”** text)
- Samples - policies, templates
- [Discussion forums](#) (Ask an Expert)
- Tutorials
- [On demand learning](#)

- [The Land Trust Alliance Webinar All-Access Pass](#) (annual in January)

- [Contact the Commission](#), leave a message with Accreditation staff

- [Peer Land Trusts](#)

↑
Accreditation Commission
Renewal Homepage
Chat feature - connects to Commission staff

Land Trust Accreditation Commission

An Independent Program of the Land Trust Alliance



Commissioners

- 18 volunteers from around the country
- Expertise in various areas of conservation
- Collectively volunteer nearly 5,000 hours each year

9 Commission Staff



When does the Commission need to hear from you?

- New ED
- Contact for the organization changes
- New name
- New geographic area
- Mergers
- Corporate structure
- Programs (e.g. new to conservation easements)

[FILL OUT THIS COMPLIANCE FORM](#)

Two more thing...

Related entities...and Accreditation

If your organization has a multiple corporate structure (such as an LLC or a supporting organization) then the Commission will need to make a determination of whether the organization will need to provide additional documentation. If you think your organization is legally linked to another entity, contact the Commission as early in the renewal process as possible (you can even reach out before you register).

Mitigation...and Accreditation

If your organization engages in mitigation projects that are required by local, state, or federal government, this fact sheet contains important information about your application for accreditation that you should understand. Accredited land trusts must comply with the accreditation requirements outlined in the Commission's Requirements Manual. This fact sheet highlights some of those areas that are common issues for land trusts engaged in mitigation projects.

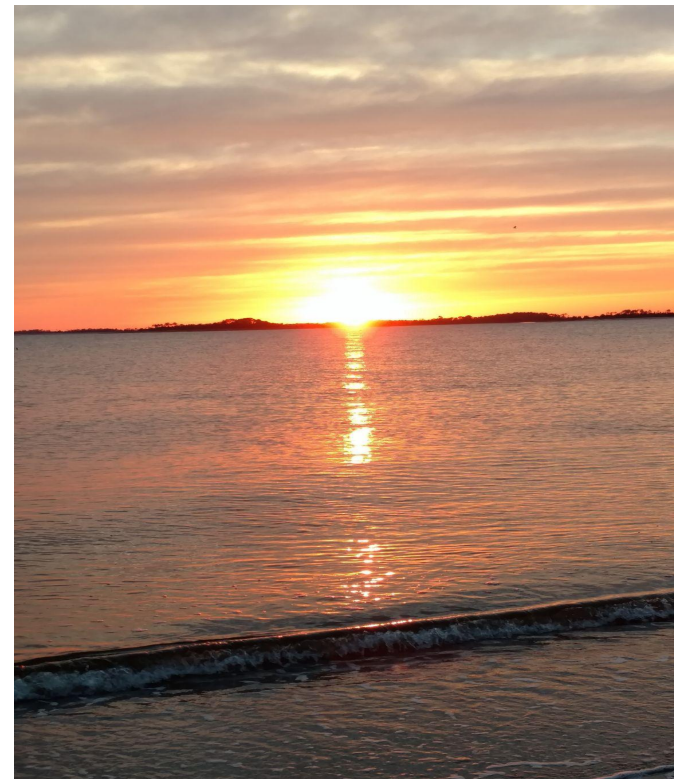
Last topic...

Land or Easements Accepted from Other Organizations

The Commission, therefore, focuses its review on the risk assessment you do before accepting these projects and your documentation for and ability to steward and defend these properties and easements.

Final Takeaways & Tips

- Annual care and maintenance of Accreditation - Requirements Manual review
- New staff/volunteers - training, repeat training
- Don't go it ALONE - policies, procedures, and practices need to be sustainable
- Integrate the work into every day!
- Document! Document! Document



*Lake Michigan Shore
Old Mission Peninsula
Traverse City, Michigan*

Questions?



Arcadia Dunes
Arcadia, Michigan