



Dear County Extension Council Members,

Each of you should have received an email from Vice President John Lawrence yesterday about the results of an investigation into misuse of funds by an extension employee in Monroe County. If you read the [report](#) and it brings up questions of your own county's fiscal policy or how procedures are handled, I encourage you to reach out to your regional director or director of field operations (north = [Bryan Whaley](#), south = [Gene Mohling](#)). Similarly, if you hear questions or concerns from other council members in your region, encourage them to contact your regional director, Bryan, or Gene.

This is a good reminder for us all that extension council members have fiduciary responsibility to provide oversight of the extension district's operations and financial transactions. As written in the investigative audit report, "Oversight is typically defined as the 'watchful and responsible care' a governing body exercises in its fiduciary capacity." The Iowa Extension Council Association will work with County Services to support all counties in implementing the investigative audit recommendations and to develop additional training and education for councils who provide that fiduciary oversight.

These resources are currently available to councils and staff members:

- [Extension Council Reference Manual](#) – see category titled "Extension Finances and Procedures"
- Fiscal Policy and Procedures – each county has their own policy manual approved by your council; [here](#) is the general policy that has been reviewed by Whitfield & Eddy and the Auditor of State for reference
- County Credit Card Guidelines – refer to Section 3.2 and 3.3 of the fiscal policy

- [Employee Assistance Program](#) – continue to share EAP resources with your county staff. Our EAP vendor provides financial and legal consultation, counseling, and life coaching to name a few. The EAP resource may be helpful to an employee who is struggling.
- [Iowa 4-H Foundation](#) – local 4-H foundation accounts can be transferred to the Iowa 4-H Foundation for management; its important to clarify that the Monroe County investigative audit involved the local 4-H foundation bank account and not 4-H club accounts as was reported in some instances.

If you have any questions or requests, don't hesitate to reach out to me. And I encourage you to keep up your connection between your extension council and employees. Visit with staff, especially as we emerge from the pandemic. Call or stop by to check in occasionally. Ask how they're doing and if there's anything you can do as a council to support the county staff. Extension is a people business.

Thank you for all you do. We have such good people on extension councils across the state and you do good work. Please know we appreciate your role as an elected official and want to help serve you in meaningful ways.

Jennifer

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[Jennifer Vit](#)

IECA Executive Director

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