

## **Part 300 – Instruction and Guidance for State Implementation of Easement Internal Controls Prior to Obligation, Payment, and Closing**

### **300.0 Purpose**

This national instruction provides guidance on how the easement internal controls (IC) process will be implemented, including roles and responsibilities, review requirements, State-specific national-level review threshold criteria, program-specific checklists, review timing and planning guidance, system requirements, and additional quality assurance and review processes. An easement IC process has been implemented since January 5, 2015.

### **300.1 Scope**

- A. Title 250, General Manual, Part 411, Subpart A, identifies statutory and regulatory requirements NRCS must meet to ensure adequate internal controls are in place to prepare accurate and reliable financial statements and reports for all revenues and expenditures.
- B. State conservationists (STCs), with support from State easement or Easement Support Services (ESS) staff, are responsible for ensuring that internal controls are implemented pursuant to applicable laws and policy.
- C. This national instruction (NI) is to be used in conjunction with applicable program manuals, national instructions, and national bulletins. Specifically, when working with Grants and Agreements staff in the FPAC Business Center, NRCS staff must adhere to NI 300-302, “Streamlining the Agricultural Conservation Easement Program (ACEP) Agricultural Land Easement (ALE) Cooperative and Grant Agreements Review and Approval Process for Template Agreements”.
- D. This NI only applies to easement acquisition and 30-year contract enrollments and does not apply to easement restoration cost-share agreements (RCSAs) or other easement related obligations and payments such as easement boundary surveys, closing agent services, or environmental database records search contracts.
- E. Easement internal control requirements found in this NI pertain to the following NRCS easement programs: ACEP, easements enrolled through the Regional Conservation Partnership Program (RCPP), Emergency Watershed Protection Program – Floodplain Easements (EWPP-FPE), and Healthy Forests Reserve Program (HFRP) easements.

### **300.2 Instructions and Guidance for Easement Internal Controls Requirements**

- A. **Required Reviews, Certifications, and Acknowledgements**
  - (1) **In General.** — Prior to any obligation, payment (including advances), and closing, every easement and 30-year contract acquisition must undergo:
    - (i) two State/ESS-level reviews,
    - (ii) State conservationist certification, and
    - (iii) for RCPP projects, a Financial Assistance Programs Division (FAPD) acknowledgement.
  - (2) **National Level Review.** — A national-level review is required prior to obligation, payment (including advances), and closing for easement and 30-year contract acquisitions that:
    - (i) are equal to or greater than the established national-level review threshold,
    - (ii) are equal to or greater than a State-specific threshold, or
    - (iii) are selected for review by the National Headquarters (NHQ) Easement Programs Division (EPD).

- (3) **Required Re-Reviews.** — The original preobligation or prepayment/closing IC review is no longer valid and must go through the IC process again prior to obligation or payment/closing (including the appropriate reviews document on a new IC checklist) if, for any reason, between the completion of the IC preobligation review and obligation, or between the completion of the IC prepayment/closing review and payment/closing:
- (i) There is a landowner change (including a change to the members of a landowner entity).
  - (ii) There is a change to the easement value or value documentation (e.g. the appraisal expires).
  - (iii) The acres or footprint of the easement changes.
  - (iv) Any required documents or approvals expire (e.g., extended timelines associated with approved waivers, agreement extension, etc.).
  - (v) Something else occurs that requires a change in the obligating document or deed, including an extension to the expiration date or a change of the fiscal year for obligations.
  - (vi) Any changes to the facts or situation of the enrollment that would negate any portion of the review (e.g., changes to offered acres, the footprint of the easement, easement value, appraisal expiration, etc.).
- (4) **Substitutions and Conversions.** — All ACEP-ALE substitute parcels must undergo a national-level preobligation review and are subject to the same prepayment review thresholds as regular parcels. All ACEP-WRE and WRP 30-year easement to permanent easement conversions must undergo a national-level preobligation review and are subject to the same prepayment review thresholds as regular permanent easements.

Note: Reviews, certifications, and acknowledgements will be conducted and documented using the required type and program-specific “Easement Internal Controls Review Certification Checklist.”

- B. Roles and Responsibilities.** — The following reviews, certifications, and acknowledgements are required for all easement and 30-year contract acquisitions prior to executing an agreement, closing an easement or 30-year contract, providing approval for closing, and requesting payment. The performance of internal control functions is reserved exclusively for performance by Federal NRCS employees and may not be performed by contractors or partners.

The following provides an explanation of the roles and responsibilities of those involved in internal controls reviews.

- (1) **State/ESS First-Level Review.** — Should be conducted by an individual having working knowledge of the easement file. First-level review will be performed by an ESS team leader if the State is serviced by ESS. The reviewer will complete a review of the official file documenting items as required in the program-specific checklist. The reviewer must document the review in the National Easement Staging Tool (NEST).
- (2) **State/ESS Second-Level Review.** — Should be conducted by an assistant State conservationist or program manager who has an understanding of easement programs. Second-level review will be performed by an ESS staff member if the State is serviced by ESS. The reviewer will complete a review of the official file documenting items as required in the program-specific checklist. The reviewer must document his or her review in NEST.
- (3) **National-Level Review.** — When required (see 300.2 E.), will be conducted by a national IC reviewer for packages that meet the national-level review threshold, State-specific threshold, or have been selected for national-level review.

- (4) State Conservationist (STC) Certification. — STCs must certify that the appropriate reviews have been conducted prior to obligation, payment, and closing. Certification of the internal controls reviews may only be signed by a STC or the person designated as their acting. If an acting STC certifies the checklist, documentation of acting assignment for that specific day must be uploaded with the completed checklist. The person signing the STC certification cannot have also performed the 1<sup>st</sup> or 2<sup>nd</sup> level review.
  - (5) FAPD Acknowledgement. — FAPD director or Programs Projects Branch Chief must sign as an acknowledgement on the “RCPP Coversheet” to the “Easement Internal Controls Review Certification Checklist” prior to the obligation or payment/closing of an easement or 30-year contract. The acknowledgement is to indicate that the enrollment to be reviewed is associated with the appropriate RCPP project and all waivers and adjustments of terms have been accurately identified.
- C. **State/ESS-Level Reviewer and Certification Roles**. — Separation of duties is a critical component of the easement IC process. State and ESS staff must identify primary and alternate staff members to conduct the first-level reviews, second-level reviews, and State conservationist certification to ensure adequate separation of duties throughout the internal controls review and certification process. All internal controls reviews must be completed by Federal NRCS employees.
- (1) State/ESS first- and second-level reviews must be conducted by two different individuals having knowledge of easement transactions. In States not serviced by ESS, it is recommended that the easement coordinator or program manager serve as the State first-level reviewer and an assistant State conservationist responsible for easements serve as the State second-level reviewer. Both first- and second-level reviewers must have good working knowledge of easement transactions and NEST user access.
  - (2) A single individual must not sign the checklists in more than one State-level role. For example, if the assistant State conservationist for programs (ASTC-P) serves as the second-level reviewer, and, prior to submitting for obligation, the ASTC-P is acting for the STC, that same individual must not also certify the review as the STC.
- D. **Required Checklists**. —
- (1) Program-Specific Checklists. — The program-specific “Easement Internal Controls Review Certification Checklist” must be used to document reviews (see exhibits in section 300.3) both prior to obligation and prior to payment and closing. There are two types of checklists for all programs, a preobligation checklist and a prepayment/closing checklist, and for each type of checklist there is a program-specific checklist. A post-obligation checklist may be issued through a national bulletin for use in spot checking or as a workload management tool.
  - (2) Pre-Obligation Review Checklist. — Every easement or 30-year contract application selected for funding, ACEP-ALE substitute parcel, and 30-year to permanent easement conversions (see 300.2 E) must have a preobligation review completed prior to agreement execution and obligation.
  - (3) Pre-Payment Checklist. — A prepayment/closing review must be conducted prior to making an advance payment or closing when payment is a reimbursement.
  - (4) Other Checklists. — Included as exhibits to this instruction are an RCPP coversheet, and preobligation and prepayment/closing checklists for all programs. Updated checklists

may be provided to States/ESS by a national bulletin, checklists issued through a national bulletin will be for use during a specifically identified time period. Follow the instructions within the checklist and RCPP coversheet for additional steps and guidance. Completed checklists and RCPP coversheets must be placed in the individual easement case file and uploaded to NEST.

E. **National-Level Review Thresholds.** — In addition to a required first- and second-level State/ESS review, certain easement or 30-year contract obligations and payments will be required to undergo a national-level review prior to State conservationist certification.

- (1) Greater than \$250,000, State-Specific Threshold, or Randomly-Selected Transactions. — Easement acquisitions and 30-year contract obligations and payments where the total NRCS financial assistance (i.e., total amount on the agreement, attachment, and deed) is equal to or greater than \$250,000 or a State-specific threshold as determined by NHQ in writing, or those selected at random by NHQ, must have a national-level review completed prior to obligation, payment and closing. The \$250,000 threshold is considered the baseline threshold for national-level reviews

EXAMPLES:

- (i) If an ACEP-ALE cooperative agreement attachment has a Federal share amount that equals or exceeds \$250,000, then it must undergo a national-level review prior to obligation. The agreement and the information for all funded parcels must be reviewed.
  - (ii) If an individual ACEP-ALE agreement or attachment has a Federal share amount that equals or exceeds the \$250,000 threshold in a given fiscal year, then the agreement, the attachment, and all funded parcel information must undergo a national-level preobligation review.
  - (iii) If an ACEP-WRE easement totals \$400,000, and the payments are split 50-50 to a husband and wife, each receiving \$200,000, the easement transaction must undergo a national-level review because the total NRCS share of the easement is over \$250,000.
  - (iv) If an ACEP-ALE parcel is scheduled to close and the NRCS cost-share amount is \$240,000, it will not be required to undergo a national-level prepayment review unless selected as part of the random sampling process outlined below.
- (2) Substitute Parcels. — All substitute parcels that are subsequently funded through ACEP-ALE must undergo national-level preobligation review prior to amending the agreement. States or ESS will complete the ACEP-ALE substitute parcel preobligation checklist prior to amending the agreement, whether additional funds are added or not. Substitution preobligation reviews will follow the process stated in NI 300-302 for submission, as applicable. For prepayment/closing reviews, parcels that were funded by substitution follow the same national-level review thresholds as regular parcels and must only be submitted for national level review if they meet a national-level threshold or have been selected at random by NHQ. For example: If a State substitutes a parcel that has a total NRCS contribution amount of \$100,000, that parcel must undergo national-level preobligation review; however, the parcel would not be required to be submitted for national-level prepayment/closing review if the State's national-level review threshold is \$250,000 and the parcel hadn't been selected at random.
- (3) 30-Year to Permanent Easement Conversions. — All conversions from 30-year easements to permanent easements are subject to the requirements in this instruction. Prior to obligations, payment and closing internal controls reviews must be conducted. All 30-year easement to permanent conversions must receive a national-level preobligation review. For prepayment/closing reviews, national-level review thresholds

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will be applied to the amount of the easement compensation being paid to the landowner(s) in connection with the closing of the conversion. Reviews will be specific to the policy requirements for converting 30-year easements to permanent easements as found in Title 440, Conservation Programs Manual (CPM), Part 528, Subpart O, Section 528.148.

- (4) NRCS Employee Transactions. — All enrollments where a NRCS employee is a landowner will have a \$0 dollar national-level review threshold for preobligation and prepayment/closing.
- (5) Non-Review for Certified Entities. — No IC prepayment/closing reviews will be conducted on ACEP-ALE projects where the eligible entity is certified.
  - (i) States or ESS must upload all documents to NEST that are listed on the prepayment/closing checklist “Documents Checklist” page after an easement related to a certified entity has closed.
  - (ii) An IC post-payment/closing review may be conducted on projects where the eligible entity is certified as part of spot checking efforts.
- (6) Random, Quality-Assurance and Related Alternative Reviews. — NHQ will select transactions for national-level reviews each fiscal year as follows:
  - (i) Random Sampling. — Random sampling will occur on transactions based on a selected percentage of the easement enrollments from the prior fiscal year as the basis.
    - States with Few Transactions. — If a State does not have any obligations or payments at or above the \$250,000 level, a minimum of one easement transaction will be selected at random for national-level review. This will typically occur each fiscal year in the second or third quarter (for payments) and as soon as practical for new obligations and will be based on an assessment of unclosed agreements and parcels and projected obligations derived from NEST data.
    - Notification of Random Selection. — States or ESS will be notified of the random sample for prepayment and closing national-level reviews on a periodic basis.
    - Random Selection Process. —
      - National-level prepayment/closing national-level reviews will be selected using NEST reports of active (unclosed) agreements and parcels.
      - Preobligation reviews will be selected as soon as possible in the application process. Random sampling methods will be used to select applications that fall below the \$250,000 threshold.
      - If upon notification of selection an agreement or parcel is scheduled to close within 2 months of the date of notification, the State or ESS must send notification to the national IC inbox (NRCS.InternalControls@wdc.usda.gov) immediately of anticipated closing and the national IC staff will work with the State or ESS to identify substitute selections as necessary.
      - Any agreement or parcel that has a substitute selected as a result of the timing to closing may be selected to undergo a national-level post-payment/closing review.
  - (ii) Quality Assurance, Spot Checking, and Related Alternative Reviews. —

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- **Quality Assurance.** — Quality assurance reviews will occur periodically, both prior to and after obligation, payment, or closing. Quality assurance activities will inform training needs and future internal controls.
  - **Spot-Checking.** — Spot checking of compliance with this national instruction and more comprehensive review may be completed in conjunction with EPD site visits or other reviews. Spot checking may also include checking NEST for uploaded checklists and other policy-required documentation for transactions not requiring national-level review or for the upload of required documents after processing transactions when a national-level review was required.
  - **Periodic Sampling.** — Samples may be selected periodically during the fiscal year, typically outside of peak obligation and payment months, such as September and December, as much as possible.
  - **Other Related Alternative Reviews.** — Items reviewed during national-level IC reviews by the national IC reviewer may be chosen for a more in-depth review prior to or post obligation, payment, or closing. States will be notified of the selection for more in depth review.
- (iii) **Use of NEST and Other Data.** — NHQ will use NEST data and information from States to ensure that adequate notification is given to States informing them that an application or agreement has been selected for national-level review for the purposes of quality assurance, spot checking, or other related alternative reviews.
- (iv) **Findings From Quality Assurance, Spot Checking, and Related Alternative Reviews.** — Any findings found during quality assurance or spot checking procedures will be formally documented in either an IC checklist or an action plan-like document.

**F. National-level Review Threshold Adjustments.** — Criteria for consideration to adjust the baseline \$250,000 national-level review threshold on a State-by-State basis has been developed. State-specific national-level review threshold adjustments may be requested by States or ESS and must be approved by the regional conservationist (RC) and EPD director.

- (1) **State-Requested National-Level Threshold Adjustment.** —
- (i) **Decreasing Threshold.** —  
A threshold decrease may be requested by the State or ESS staff at any time and is subject to RC and EPD review and approval or denial. An email with the request to decrease threshold with the reason for the decrease should be sent to the appropriate RC and IC inbox (NRCS.InternalControls@wdc.usda.gov). The state will be notified of RC and EPD decision via email.
- (ii) **Increasing Threshold.** —  
States should analyze the risk of increasing the national-level review threshold to determine if an increase to the national-level review threshold will lead to higher efficiency without increased risk.
- For States to be eligible for consideration for an increased threshold, they must—
    - Have completed a sufficient number of national-level reviews in the previous 12 months to allow EPD and the RC to consider the request.
    - Present a logical argument based on statistical data that the threshold should be increased.
    - Have completed any established requirements (i.e., CAPs, ratification) prior to requesting an increase to threshold.

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- States requesting a threshold adjustment must submit a request in writing to the RC and the national IC inbox (NRCS.InternalControls@wdc.usda.gov). A template request form has been developed and is found in section 300.3 of this NI.
- RCs and EPD will consider the following information beyond the minimum criteria when determining whether to approve or deny a State-specific threshold request:
  - Potential improper payment, audit finding, and Follow-up Needed rate for national-level reviewed internal controls packages
  - Easement staff experience for first- and second-level reviewers. If either the first- or second-level reviewer has less than 6 months of experience as a State office easement staff member, an increase in threshold will not be approved.
  - Number and types of issues identified in past reviews including financial audit and audit support
  - Necessity for follow-up on State or ESS submitted and completed checklists
  - Potential for improper payments
  - Ratio of completed to rejected and withdrawn IC national reviews
  - Obligation, payment, or closing without required IC reviews
  - Results from quality assurance efforts
  - Reported improper payments

### (2) EPD-Requested State/ESS-Specific National-Level Threshold Adjustment. —

- (i) If in unique circumstances where, due to such activities as audit remediation or programmatic reviews, EPD determines that a particular State/ESS may require additional national-level support in reviewing their easement acquisitions, EPD may request in writing to the RC that a State/ESS's threshold be adjusted. EPD will utilize the required template request form as found in the exhibits in section 300.3 of this NI.
- (ii) EPD may make the recommendation to increase a State/ESS-specific threshold. EPD will periodically examine State/ESS statistics related to internal controls reviews to determine if a State/ESS has conducted reviews successfully for a given duration. After a discussion with the STC and RC to determine if any other factors should be considered, a recommendation may be made in writing to the RC to increase the threshold. EPD will utilize the required template request form as found in the exhibits in section 300.3 of this NI.

**G. Submission of Packages for National-Level Review.** — First- and second-level State and ESS reviews must be completed prior to package submission for national-level review. If an easement obligation or payment meets a national-level review threshold, is a substitute parcel selected for funding through an ACEP-ALE agreement, has been selected by NHQ for review, is an ACEP-WRE 30-year easement converting to a permanent easement, or meets the criteria that requires a re-review as outlined in section 300.2 A of this national instruction, States or ESS will submit packages to the national IC reviewers using a NEST maintenance request. National-level review communication will be handled using NEST maintenance requests and the NEST “Documents” page. **Transactions required to be submitted for national-level review must not have STC signatures on any obligating documents, payment documents, or deeds until the national-level review is complete and State or ESS has received notice of national-level review completion.**

### H. National-Level Review Timing and State Planning.

**States must inform landowners and other program participants of internal controls requirements and review timelines.**

- (1) National-Level Review Duration. —
  - (i) National-level internal controls reviews will take up to 30 calendar days after a complete package is received from a State/ESS, barring need for additional follow-up with the state or subject matter experts.
  - (ii) The 30-day timeline does not begin until a completed package is received. The national IC Team will notify States/ESS of package completeness within 7 calendar days of receipt of a package.
  - (iii) When a package is determined to require additional state/ESS follow-up or EPD assistance the State/ESS will be notified. When packages are referred outside of the national IC review process back to a state or to other EPD specialists, the 30-day review timeframe is no longer in effect.
  - (iv) Reviews that are returned to the State/ESS from the national IC reviewer with a request for clarification or other needed follow-up and are not submitted back to the IC reviewer within 30 days will be considered to be withdrawn from the national review process. The State/ESS will be notified of this action by the national IC inbox and the NEST maintenance request will be updated accordingly. The State/ESS will need to resolve any outstanding issues then submit a new NEST maintenance request to begin a new national-level review. This will include the completion of new checklists.
- (2) Timing of Review Completion. —
  - (i) States/ESS must complete reviews prior to landowner or cooperative entity signature on obligating, payment, or closing documents.
  - (ii) States/ESS that close or obligate funds outside of the internal controls process will not be subject to the same review timelines as described above. Corrective actions or administrative actions deemed necessary will be coordinated between EPD, RCs, and the State.
- (3) National-Level Review Duration Exceptions and Process. —
  - (i) Preobligation Reviews. — States/ESS should not expect reviews to be conducted sooner than 30 days from receipt of a complete package. Under circumstances where easement obligations are necessary during the last 30-60 days of the fiscal year, NHQ will provide additional guidance to States on potential processes to manage reviews.
  - (ii) Prepayment/Closing Reviews. — If States/ESS wish to request an expedited review of a prepayment/closing package, the process below must be followed after submitting a maintenance request in NEST. (Note: ESS will work with the EPD ESS Branch Chief instead of the STC.)
    - The STC will sign the Expedited Review section “Certification” page of the IC checklist indicating that an expedited review is being requested.
    - The STC must send an email to the appropriate RC with a copy to [NRCS.InternalControls@wdc.usda.gov](mailto:NRCS.InternalControls@wdc.usda.gov) explaining the basis for requesting an expedited national-level review and include the following:
      - NEST number
      - Expiration date of current agreement
      - Anticipated closing date
      - Status of acquisition (e.g., PTO received, SF-270 received, waiting for title update, etc.)
      - Dates of first- and second-level internal controls reviews
      - A brief description of the circumstances surrounding the need for an expedited review, including why the package was submitted with less than 30 days for review

- The subject line should read: “Easement Internal Controls Expedited Review Request [INSERT NEST AGREEMENT/PARCELNUMBER].”
- Attach the IC checklist with first- and second-level reviews and STC request to expedite documented on the “Certification” page.
- RCs will determine if a request to expedite is approved or denied. If the request to expedite the review is approved, the RC will sign the IC checklist and email it to the national IC inbox (NRCS.InternalControls@wdc.usda.gov) for expedited processing. If not approved, the RC will inform the STC with a copy to the national IC inbox.
- Expedited review requests will be tracked and reported to leadership on at least an annual basis.

**I. Planning for Obligation, Closings and Payments.** — States must communicate with eligible entities and landowners to determine anticipated closing dates. As part of the communication with eligible entities under ACEP-ALE, States/ESS should ensure that there are no circumstances, such as the expiration of matching fund availability, which would impact the State-, ESS-, or national-level reviewer’s ability to conduct an IC review within the timelines specified in paragraph H above. Likewise, for ACEP-WRE, HFRP, and EWPP-FPE States should communicate with landowners to ensure timelines include all required levels of review.

- (1) **Expiration of IC Reviews.** — Completed State/ESS and national reviews have an expiration. Preobligation reviews must be completed within 3 months prior to the obligation of funds. If the completion of the review occurred more than 3 months before the planned agreement execution date, a new preobligation review (State/ESS and national-level, where applicable) must be performed. Under no circumstances can a preobligation review completed in a prior fiscal year be used; a new preobligation review must be completed in the same fiscal year as the agreement execution. Prepayment/closing reviews must be completed within 6 months prior to payment and closing.

**J. NEST.** — NEST is the primary communication tool between States/ESS and the national IC reviewers and is the tool used to document all internal controls reviews.

- (1) The first-, second-, and national-level reviewers must utilize current NEST functionality to its full available extent to document their respective reviews in NEST by inserting the review date and electronic signature prior to signing the certification page of the “Easement Internal Controls Review and Certification Checklist.”
- (2) NEST maintenance requests will serve as the request for national-level review and review results will be communicated back to the State or ESS using the same NEST maintenance request. A detailed explanation of this process, including screen shots of NEST, has been provided to States/ESS and is saved on the internal controls SharePoint site.
- (3) NEST documents page specific to each agreement will be utilized to store documents required for national-level review and for all reviews, the fully completed internal controls checklists.
- (4) States/ESS are required to load executed and final documents post-obligation and post-payment/closing for all packages, including those related to ACEP-ALE parcels acquired by Certified Entities that did not undergo an IC review. Items required to be loaded to NEST are identified in the program-specific checklist.

**300.3 Exhibits**

- A. RESERVED – ACEP-ALE AGREEMENT PREOBLIGATION IC REVIEW CHECKLIST
- B. RESERVED – ACEP-ALE PARCEL PREOBLIGATION IC REVIEW CHECKLIST
- C. ACEP-ALE SUBSTITUTE PARCEL PREOBLIGATION IC REVIEW CHECKLIST (October 2018)
- D. ACEP-ALE PREPAYMENT/CLOSING IC REVIEW CHECKLIST (June 2015)
- E. ACEP-WRE PREOBLIGATION IC REVIEW CHECKLIST (May 2019)
- F. ACEP-WRE PREPAYMENT/CLOSING IC REVIEW CHECKLIST (May 2019)
- G. EWPP-FPE PREOBLIGATION IC REVIEW CHECKLIST (June 2015)
- H. EWPP-FPE PREPAYMENT/CLOSING IC REVIEW CHECKLIST (June 2015)
- I. RESERVED – HFRP PREOBLIGATION IC REVIEW CHECKLIST
- J. HFRP PREPAYMENT/CLOSING IC REVIEW CHECKLIST (June 2015)
- K. RCPP IC REVIEW COVERSHEET (June 2015)
- L. REQUEST FOR CONSIDERATION OF NATIONAL-LEVEL REVIEW THRESHOLD ADJUSTMENT (June 2015)
- M. ARCHIVED – FARM AND RANCH LANDS PROTECTION PROGRAM PREPAYMENT/CLOSING IC REVIEW CHECKLIST (June 2015)
- N. ARCHIVED – GRASSLAND RESERVE PROGRAM PREPAYMENT/CLOSING IC REVIEW CHECKLIST (June 2015)
- O. ARCHIVED – WETLAND RESERVE PROGRAM PREPAYMENT/CLOSING IC REVIEW CHECKLIST (June 2015)