included in the plan for the calendar year succeeding the fence application.

- (4) (a) For purposes of determining the total cost of a damage abatement measure, cooperation in the measure by the applicant in construction, operation, maintenance or application of the measure shall be considered 50% of its total cost. The county may, as a condition of providing abatement assistance, require full cooperation and assistance of the applicant.
- (b) Costs of abatement measures which are eligible for reimbursement are:
 - 1. The reasonable cost of abatement equipment and supplies, and
 - 2. Those costs listed in s. NR 19.78(2).
- (c) Crops subject to abatement provisions of this subchapter and s. 29.598, Stats., shall be described in the plan.

History: Cr. Register, January, 1984, No. 337, eff. 2-1-84.

- NR 19.80 Wildlife damage claims. (1) Wildlife damage claims may be paid only to persons owning or controlling land within the county of administration who also have authority to control entry on those lands for purposes of hunting.
- (2) (a) All wildlife damage claims approved by the county shall be filed with the department no later than March 1 following the calendar year in which the damage occurred.
- (b) The department shall review and act on properly filed claims no later than June 1 following the calendar year in which the damage occurred.
- (3) If the approved claims exceed the funds available, claims shall be paid on a prorated basis.
- (4) (a) All claimants for damage payments, recognized and included in the county plan, shall meet the following eligibility requirements:
- 1. The lands subject to the claim shall have been in cultivation, a Christmas tree plantation or in an approved agriculture stabilization and conservation service set-aside program for at least 5 consecutive years prior to the application.
- 2. The crops subject to the claim were not planted or manipulated to attract deer, bear or geese, and
- 3. Unless otherwise provided by the county, the claimant shall have notified the county of his or her intent to harvest crops subject to damage but not less than 10 days prior to the harvest.
- (b) The county, in addition to requirements in par. (a), may establish further requirements deemed reasonable and necessary to administer this subchapter.
- (5) Crops subject to claims and payments under this subchapter and s. 29,598, Stats., shall be described in the plan.

History: Cr. Register, January, 1984, No. 337, eff. 2-1-84.

NR 19

- NR 19.81 Woven-wire deer-proof fence construction. (1) Specific applications and funding for woven-wire deer-proof fences shall be approved by the department and county and included in the county plan.
 - (2) Prior to granting its approval, the department shall assure:
- (a) Deer damage has occurred or is occurring on the lands of the applicant and is likely to occur in the future; and
 - (b) The applicant is eligible to receive deer damage claim payments.
- (3) Should it appear that the cost of providing woven-wire fences to applicants will exceed the funds available for abatement and claims, the department, in reviewing applications, shall grant priority after considering:
- (a) The crops to be protected are continuing and long-term in nature, and the costs of future damage claims may exceed the cost of fence construction over the lifetime of the fence.
- (b) The applicant has fully cooperated and assisted in applying recommended damage abatement measures.
- (c) The landowner agrees to construct and maintain the fence for a period of time determined reasonable in the county plan.
- (4) The department, exercising reasonable judgment, shall base its decision on priority under sub. (3) on the criteria listed in sub. (3) and the best interest of the state, considering the costs of constructing the deerproof fence, the projected amount of damages without the fence and the available funding.

History: Cr. Register, January, 1984, No. 337, eff. 2-1-84.

- NR 19.82 County recordkeeping. (1) In this section, "records" means books, documents, papers, accounting records, audits, and other evidence and accounting procedures and practices.
- (2) The county is responsible for maintaining a financial management system which shall adequately provide for:
- (a) Accurate, current and complete disclosure of the financial results of the program in accordance with department reporting requirements and in accordance with generally accepted accounting principles and practices, consistently applied, regardless of the source of funds.
- (b) Effective control over and accountability for all project funds, property, and other assets.
 - (c) Comparison of actual budget amounts for the program.
- $(\mbox{\bf d})$ Procedures for determining the eligibility and allocability of costs in accordance with the plan of administration.
 - (e) Accounting records supported by source documentation.
- (f) Audits to be made by the county or at the county's direction to determine, at a minimum, the fiscal integrity of financial transactions and reports, and the compliance with the terms of the grant agreement. The county shall schedule such audits with reasonable frequency, usually annually, but not less frequently than once every 2 years, considering the nature, size and complexity of the activity.

Register, January, 1989, No. 397