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# NOTICE OF MEETING

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The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 p.m. on September 28, 2022 in the **Boardroom, 893 Southwood Boulevard**, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

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- A. PLEDGE OF ALLEGIANCE\*
- B. ROLL CALL OF TRUSTEES\*
- C. INITIAL PUBLIC COMMENTS\* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- D. APPROVAL OF AGENDA (*for possible action*)

*The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.*

**-OR-**

*The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*

- E. REPORTS TO THE BOARD\* - Reports are intended to inform the Board and/or the public.
  - 1. District General Manager's Report – **pages 4 - 13**
  - 2. Treasurer's Report– Requesting Trustee: Treasurer Michaela Tonking – **pages 14 - 15**
    - A. Payment of Bills (*For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy*)
  - 3. Fiscal Year 2021/2022 Fourth Quarter Budget Update – Unaudited Results through June 30, 2022: (Requesting Staff Member: Director of Finance Paul Navazio)
    - A. District Financial Results (Unaudited) Through June 30, 2022 – **pages 16 - 59**

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## Incline Village General Improvement District

*Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.*

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • FAX (775) 832-1122

[www.yourtahoeplay.com](http://www.yourtahoeplay.com)

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# NOTICE OF MEETING

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Agenda for the Board Meeting of September 28, 2022 - Page 2

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- B. Fourth Quarter Popular CIP Status Report Through June 30, 2022 – *pages 60 - 67*
4. Annual Audit Committee Report – Request by Trustee Dent for reconciliation to ACFR; Report by Controller Martin Williams (Requesting Trustee: Trustee Matthew Dent) – *pages 68 - 80*
- F. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – *pages 81 - 82*
- G. CONSENT CALENDAR (*for possible action*)
1. **SUBJECT:** Review, discuss, and possibly approve a payment of \$18,293.87 to Erickson, Thorpe & Swainston, Ltd. for Mark E. Smith v. IVGID, Case No. CV18-01564 (Requesting Staff Member: District General Counsel Joshua Nelson) – *pages 83 - 85*
  2. **SUBJECT:** Authorization to Transact Under Blanket Purchase Orders for Fiscal Year 2022/2023, Pursuant to NRS 332.115 and Board Policy 20.1.0 (Requesting Staff Member: Director of Finance Paul Navazio) – *pages 86 - 92*
  3. **SUBJECT:** Review, discuss and possibly approve Board Policy 15.1.0 – Accounting, Auditing, and Financial Reports – Audit Committee Charter (Requesting Trustee: Trustee Sara Schmitz) – *pages 93 - 123*
- H. GENERAL BUSINESS (*for possible action*)
1. **SUBJECT:** Review, discuss, and possibly approve the District General Manager Goals for Fiscal Year 2022-2023 **and** set a date for the District General Manager’s Performance Evaluation (Requesting Staff Member: Director of Human Resources Erin Feore) – *pages 124 - 128*  
*Recommendation for Action:* That the Board of Trustees make a motion to approve the General Manager’s proposed goals for Fiscal Year 2022-2023 and set a date for the District General Manager’s Performance Evaluation.
  2. **SUBJECT:** Review, discuss, and possibly approve a Code of Conduct for Elected and Appointed Officials (Requesting Staff Members: Director of Human Resources Erin Feore and District General Counsel Joshua Nelson) – *pages 129 - 144*
  3. **SUBJECT:** Review, discuss and possibly approve Board Policy 3.1.0 – Conduct Meetings of the Board of Trustees (Requesting Trustee: Trustee Michaela Tonking) – *pages 145 - 169*  
*Recommendation for Action:* That the Board of Trustees make a motion to approve Board Policy 3.1.0.
  4. **SUBJECT:** Discussion and possible action on revising the District’s Gold and Silver Card Program for Employees and past Trustees to no longer allow access to District restricted-access beaches – *pages 170 -172*  
*Recommendation for Action:* That the Board of Trustees discuss and possibly make a motion to revise the Districts Gold and Silver Card program for Employees and past Trustees to no longer allow access to District’s restricted access beaches and, allow Staff to proceed with notifying current and past Employees and/or Trustees.

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# NOTICE OF MEETING

Agenda for the Board Meeting of September 28, 2022 - Page 3

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- I. MEETING MINUTES (for possible action)
  - 1. Notice of Correction to Meeting Minutes of June 29, 2022 – *page 173*
  - 2. Meeting Minutes of August 31, 2022 – *pages 174 - 257*
  - 3. Meeting Minutes of September 14, 2022 – *pages 258 - 289*
- J. FINAL PUBLIC COMMENTS\* - Limited to a maximum of three (3) minutes in duration.
- K. ADJOURNMENT (*for possible action*)

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## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, September 23, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of September 28, 2022) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

- 1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
- 2. IVGID's website ([www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas](http://www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas))
- 3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

District Clerk (e-mail: [sah@ivgid.org](mailto:sah@ivgid.org)/phone # 775-832-1207)

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**Board of Trustees:** *Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Michaela Tonking.*

**Notes:** *Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (\*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, [www.yourtahoeplace.com](http://www.yourtahoeplace.com); go to "Board Meetings and Agendas".***

**MEMORANDUM**

**TO:** Board of Trustees

**FROM:** Tim Callicrate  
Board Chairman

Josh Nelson  
General Counsel

**SUBJECT:** Review, discuss, and possibly approve a payment of \$18,293.87 to Erickson, Thorpe & Swainston, Ltd. for Mark E. Smith v. IVGID, Case No. CV18-01564

**DATE:** September 22, 2022

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**I. RECOMMENDATION**

That the Board of Trustees makes a motion to approve a payment of \$18,293.87 to Erickson, Thorpe & Swainston, Ltd. for Mark E. Smith v. IVGID, Case No. CV18-01564.

**II. BACKGROUND**

IVGID recently settled the Mark E. Smith v. IVGID, Case No. CV18-01564. The District has received a final invoice from Erickson, Thorpe & Swainston, Ltd. for the case. Staff recommends approving this invoice.

In addition, when approving the settlement, the Board requested an accounting of incurred fees and costs. Below is the overview:

Settlement payment to Mark Smith     \$77,457.85

Special Master / Third Party Review Payments

Matthew Sharp	\$12,500.00
Judge Breen	\$10,000.00

Legal Fees and Costs

Erickson, Thorpe & Swainston, Ltd.	\$97,985.96
Best Best & Krieger LLP	\$38,995.07

The total amount of above payments is \$236,938.88

**III. ATTACHMENT**

Invoice Summary

Date	Action	Billing Period	Invoice Amount	Invoice Amount Paid	Amount Authorized by the BOT	Amount remaining in authorization
08/23/2018	Lawsuit served to the District					
09/26/2018	Board advised of pending litigation; see GM's report for 09/26/2018 meeting Trustee Dent, during GM update, asks about authorized funding; GM says he authorized \$50K under his authority					\$50,000.00
10/16/2018	Engagement Contract signed with ETS					
06/10/2019	ETS Invoice 965524	08/07/2018 – 06/07/2019	\$45,608.82	\$45,608.82		\$4,391.18
06/19/2019	Additional funds approved by the BOT				\$10,000	\$14,391.18
10/03/2019	ETS Invoice 967317	06/04/2019 – 10/01/2019	\$25,661.89			
01/22/2020	ETS Invoice 967573	09/11/2019 – 01/21/2020	\$10,603.50			
01/22/2020	Additional funds approved by the BOT				\$7,500	\$21,891.18
04/02/2020	ETS Invoice 967858	12/16/2019 – 04/01/2020	\$6,017.40			
05/14/2020	ETS Invoice 967965	01/23/2020 – 05/12/2020	\$7,739.90			
08/11/2020	ETS Invoice 970825	05/13/2020 – 08/10/2020	\$2,639.45			
09/10/2020	ETS Invoice 970877	08/11/2020 – 09/09/2020	\$82.50			
10/08/2020	ETS Invoice 970906	9/10/2020 – 09/11/2020	\$165.00			
12/08/2020	ETS Invoice 970994	9/12/2020 – 12/04/2020	\$467.50			
12/10/2020	Payment made (approved by the BOT on 12/09/2020)			\$21,891.18	\$21,891.18	
	Balance due to ETS as of December 14, 2020	\$31,485.96				
03/18/2021	Payment made (approved by the BOT on 03/10/2021)			\$20,485.96	\$20,485.96	
	Balance POTENTIAL due to ETS as of March 18, 2021 – charges are in dispute and may be reversed or paid by IVGID or others.	\$11,000.00				
03/31/2021	Authorization for \$10,000 was requested by Staff to the Board of Trustees – it was approved and the retainer check was issued and delivered to ETS.			\$10,000.00	\$10,000.00	
08/24/2021	ETS Invoice 972682 (\$16,880.41 in new charges + \$1,000 remaining balance of the difference between \$11,000 and \$10,000 payment))		\$17,880.41			
Unknown	Personal payment made by Kendra Wong – part of the charges in dispute and may be reversed or paid by IVGID or others			\$2,286.25		
12/07/2021	ETS Invoice 972810 (new charges)		\$2,475.00			
06/15/2022	ETS Invoice 972949 (new charges)		\$8,938.46			
	TOTALS		\$129,279.83	\$97,985.96*		

\*Paid by IVGID and does not include Ms. Wong's personal payment

Date	BBK Invoice	Billing Period	Invoice Amount	Total to date
04-15-2020	Invoice 874648	Through March 31, 2020 (3-13 to 3-30)	\$2,974.50	
05-31-2020	Invoice 877705	Through April 30, 2020 (4-13 to 4-23)	\$635.07	\$3,609.57
06-22-2020	Invoice 879678	Through May 31, 2020 (5-8 to 5-29)	\$935.00	\$4,544.57
09-16-2020	Invoice 886192	Through August 31, 2020 (8-10 to 8-11)	\$408.50	\$4,953.07
10-2020		NO BILLING ON THIS MATTER		
11-2020		NO BILLING ON THIS MATTER		
12-2020		NO BILLING ON THIS MATTER		
01-2021		NO BILLING ON THIS MATTER		
02-2021		NO BILLING ON THIS MATTER		
03-2021		NO BILLING ON THIS MATTER		
04-13-2021	Invoice 902542	Through March 31, 2021 (3-28)	\$413.00	\$5,366.07
05-05-2021	Invoice 903934	Through April 30, 2021 (4-12 to 4-22)	\$380.00	\$5,746.07
06-09-2021	Invoice 906825	Through May 31, 2021 (5-4 to 5-18)	\$656.50	\$6,402.57
07-2021		NO BILLING ON THIS MATTER		
08-23-2021	Invoice 912891	Through July 31, 2021 (6-4 to 7-28)	\$2,300.00	\$8,702.57
09-14-2021	Invoice 924849	Through August 31, 2021 (8-2 to 8-17)	\$939.50	\$9,642.07
10-2021		NO BILLING ON THIS MATTER		
11-2021		NO BILLING ON THIS MATTER		
12-2021		NO BILLING ON THIS MATTER		
01-2022		NO BILLING ON THIS MATTER		
02-18-2022	Invoice 927480	Through January 31, 2022 (10-1-2021 to 12-17-2021)	\$27,800.00	\$37,442.07
03-2022		NO BILLING ON THIS MATTER		
04-30-2022	Invoice 933548	Through March 31, 2022 (3-7 to 3-28)	\$723.00	\$38,165.07
05-31-2022	Invoice 936244	Through April 30, 2022 (4-1 to 4-20)	\$535.00	\$38,700.07
6-14-2022	Invoice 937983	Through May 31, 2022 (5-14 to 5-18)	\$295.00	\$38,995.07

Date	Sharp Invoice	Billing Period	Invoice Amount	Total to date
09-2021	BOT approved	Special Master Review	\$12,500.00	\$12,500.00

Date	Breen Invoice	Billing Period	Invoice Amount	Total to date
04-24-2020	Ltr dtd 04/24/2022	Review	\$10,000.00	\$10,000.00

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra S. Winqest  
District General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Authorization to Transact Under Blanket Purchase Orders for Fiscal Year 2022/2023, Pursuant to NRS 332.115 and Board Policy 21.1.0

**DATE:** September 28, 2022

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### **I. RECOMMENDATION**

Staff recommends that the Board of Trustees authorize blanket Purchase Orders for selected vendors for FY2022/2023 transactions for amounts not-to-exceed those specified in Attachment A to this Board memo.

### **II. BACKGROUND**

Board Policy 20.1.0, Purchasing Policy for Goods and Services, adopted by the Board of Trustees on July 27, 2022, requires that all contracts, including purchase orders, for transaction expected to exceed \$100,000 be approved by the Board of Trustees. Board policy as well as NRS 332.115 further provides for exception to requirement for public advertising and competitive bidding for specified contracts.

### **III. DISCUSSION**

The District's Purchasing procedures require that a purchase order is required for any contract or procurement exceeding \$5,000. While many Purchase Orders are tied to specific contracts or individually bid procurements, Blanket Purchase Orders are used to cover multiple transactions with a single vendor, typically for routine and recurring transactions. In general, Purchase Orders or contracts exceeding \$100,000 require Board approval, provided that the underlying contract has been let consistent with the public bidding requirements set forth in the NRS as well as the District's Purchasing Policy.

However, NRS 332.115 (attached) provides for selected exceptions to the public advertising and competitive bidding requirements. Among the exemptions provided for in NRS 332.115 are purchases for goods and commodities for resale at retail by public agencies. For the District, several vendors utilized to supply food and beverage and golf merchandise for resale fall within this exemption.

This agenda item has been prepared seeking Board approval for selected blanket purchase orders for planned procurement activities with specific vendors, which are:

- 1) Estimated to exceed \$100,000 for the fiscal year,
- 2) Where the commodity or service procured is specifically exempted from public advertising and competitive bidding requirements (NRS 332.115.1.(p) exempts items for resale at retail outlet operated by a local public agency).

While the NRS includes exemptions for selected categories of local public agency procurement, Board Policy 20.1.0 provides that the District will undertake procurement with the presumption of competitive solicitation, unless it in the District's interest to forego competitive solicitation. The District's long-standing practice has been to solicit informal quotes from vendors with available inventory for products purchased for resale at the District's food and beverage venues and golf pro shop

Blanket Purchase authority is specifically being sought as follows (Attachment A):

Vendor	Description	Amount	Fund
US Foodservice, Inc.	Food and Beverage	\$ 475,000	320, 330, 340
Sierra Meat Co.	Food and Beverage	\$ 200,000	320, 340
Southern Wine and Spirits	Food and Beverage	\$ 158,500	320, 340
Acushnet Company	Golf Merchandise	\$ 150,000	320

#### **IV. CONCLUSION**

This agenda item seeks Board approval to establish blanket Purchases Orders for selected vendors, as specified in Attachment A, where transactions are estimated to exceed \$100,000 for the fiscal year.

For informational purposes, this report also provides a listing of blanket purchase orders approved under General Manager's contract authority (Attachment B).



## **V. ATTACHMENTS**

### Attachments:

- A) Schedule of FY2022/23 Blanket Purchase Orders by Vendor Requiring Board Approval (Exceed \$100,000)
- B) Schedule of FY2022/23 Blanket Purchase Orders, by Vendor – Approved under General Manager authority (Under \$100,000)
- C) NRS 332.115 - *Contracts not adapted to award by competitive solicitation*

**2022/2023 ~ Master/Blanket Purchase Orders**  
*Transactions Greater than \$100,000*

VENDOR	DESCRIPTION	Dept.	Division	AMOUNT	ACCOUNT
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*Purchases for Resale Inventory Exempt from competitive solicitation under NRS 332.115;*

US Foodservice, Inc.	Food and Beverage Suppliers	Food and Beverage	F&B	\$ 479,500	170,000	320-00-000-0720
					15,000	320-31-530-7415
					5,000	320-31-530-7425
					15,000	320-32-530-7415
					45,000	330-33-530-7415
					200,000	340-00-000-0720
					1,500	340-34-530-7425
		28,000	340-34-530-7415			

Sierra Meat Co.	Food and Beverage Suppliers	Food and Beverage	F&B	\$ 200,000	140,000	320-00-000-0720
					60,000	340-00-000-0720

Southern Wine & Spirits	Food and Beverage Suppliers	Food and Beverage	F&B	\$ 158,500	10,000	320-00-000-0721
					59,000	320-00-000-0722
					25,000	320-00-000-0723
					7,500	340-00-000-0721
					17,000	340-00-000-0722
					40,000	340-00-000-0723

Acushnet Company	Golf Equipment - Resale	Golf	Golf	\$ 150,000	150,000	320-00-000-0710
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**FY2022/23 Blanket Purchase Orders**  
**Approved Under General Manager's Contract Authority**  
*(Per Board Policy 20.1.0)*

VENDOR	DESCRIPTION	Dept.	Division	AMOUNT	ACCOUNT		
Kassbohrer All Terrain Vehicles	DP Grooming Fleet - Parts	PW	Fleet	\$ 90,000		410-51-920-7490	
Turf Star, Inc.	Golf / Parks - Parts	PW	Fleet	\$ 90,000	70,000	410-51-910-7490	
					10,000	320-31-420-7415	
					10,000	320-32-420-7415	
Hill Brothers	Mag Hydroxide	PW	Wastewater	\$ 85,000		200-25-220-7425	
Olin Corp	Sodium Hypochlorite	PW	Wastewater	\$ 76,500		200-25-230-7425	
Dell Computer Corp.	Computer Equipment	Admin	IT	\$ 75,000		100-12-130-8105 1213C01703	
Solenis LLC	Polymer for the WRRF	PW	Wastewater	\$ 75,000		200-25-230-7425	
Grainger	Tools/Supplies	District-wide		\$ 67,500			
					9,000	200-22-970-7405	
					5,000	200-25-970-7405	
					8,000	340-34-690-7415	
					3,000	350-48-840-7415	
					12,500	370-43-780-7415	
					3,000	410-51-910-7415	
	27,000	430-53-940-7415					
Tahoe Supply	Janitorial Supplies	Buildings	District-wide	\$ 51,000	1,000	100-10-990-7530	
						1,500	200-22-970-7530
						1,500	320-31-990-7530
						1,000	320-32-990-7530
						1,000	330-33-500-7530
						2,000	340-34-690-7530
						1,000	350-48-840-7530
						15,000	370-43-780-7415
						5,000	390-39-780-7415
						22,000	430-53-940-7530
Sierra Pacific Turf Supply	Fertilizer / Chemicals	Golf	Golf	\$ 50,000			
Village Ace Hardware	Supplies	District-wide	District-wide	\$ 50,000	1,000	100-10-990-7415	
					1,000	100-12-140-7433	
					3,000	320-31-420-7415	
					3,000	320-31-420-7425	
					3,000	320-31-530-7415	
					3,000	320-32-420-7415	
					3,000	320-32-420-7425	
					3,000	330-33-500-7415	
					3,000	330-33-530-7415	
					3,000	340-34-620-7415	
					3,000	340-34-620-7435	
					3,000	340-34-630-7415	
					3,000	340-34-660-7415	
					3,000	340-34-690-7415	
					2,000	350-48-840-7510	
					5,000	370-43-780-7415	
					3,000	390-39-780-7415	
2,000	390-39-850-7415						
Office Depot	Office Supplies	District-wide	District-wide	\$ 11,000			
					3,000	100-10-990-7415	
					3,000	200-22-970-7415	
					1,000	350-48-990-7415	
					1,000	320-31-990-7415	
					1,000	340-34-990-7415	
					1,000	390-39-780-7415	
					1,000	370-43-780-7415	
<i>for Resale Inventory</i>							
Swire Coca-Cola USA	Food and Beverage Suppliers	Food and Beverage	F&B	\$ 60,000	25,000	320-00-000-0720	
					35,000	340-00-000-0720	
Sysco Food Services		Food and Beverage	F&B	\$ 60,000	20,000	320-00-000-0720	
					10,000	320-31-530-7415	
					20,000	340-00-000-0720	
					10,000	340-36-530-7415	
New West Distributing		Food and Beverage	F&B	\$ 55,000	1,000	320-00-000-0720	
					22,000	320-00-000-0721	
					1,000	340-00-000-0720	

**FY2022/23 Blanket Purchase Orders**  
**Approved Under General Manager's Contract Authority**  
*(Per Board Policy 20.1.0)*

VENDOR	DESCRIPTION	Dept.	Division	AMOUNT	ACCOUNT	
					31,000	340-00-000-0721
L&C Cook Specialty Foods, Inc.		Food and Beverage	F&B	\$ 55,000	20,000	320-00-000-0720
					35,000	340-00-000-0720
Capital Beverage		Food and Beverage	F&B	\$ 45,000	30,000	340-00-000-0721
					15,000	320-00-000-0721
Callaway Golf/Ogio		Food and Beverage	F&B	\$ 30,000		320-00-000-0710
Breakthru Beverage NV Reno, LLC		Food and Beverage	F&B	\$ 27,500	12,000	340-00-000-0723
					15,500	320-00-000-0723
Produce Plus		Food and Beverage	F&B	\$ 28,000	20,000	320-00-000-0720
					8,000	340-00-000-0720
Cobra PUMA Golf	Golf Equipment - Resale	Golf	Golf	\$ 35,000		320-00-000-0710
Greg Norman / Tharanco Lifestyles, LLC	Golf Equipment - Resale	Golf	Golf	\$ 10,000		320-00-000-0710

**NRS 332.115 Contracts not adapted to award by competitive solicitation; purchase of certain equipment by local law enforcement agency, response agency or other local governmental agency; purchase of goods commonly used by hospital.**

1. Contracts which by their nature are not adapted to award by a competitive solicitation, including contracts for:
  - (a) Items which may only be contracted from a sole source;
  - (b) Professional services;
  - (c) Additions to and repairs and maintenance of equipment which may be more efficiently added to, repaired or maintained by a certain person;
  - (d) Equipment which, by reason of the training of the personnel or of an inventory of replacement parts maintained by the local government is compatible with existing equipment;
  - (e) Perishable goods;
  - (f) Insurance;
  - (g) Hardware and associated peripheral equipment and devices for computers;
  - (h) Software for computers;
  - (i) Maintenance and support for:
    - (1) Hardware and associated peripheral equipment and devices for computers; and
    - (2) Software for computers;
  - (j) Equipment containing hardware or software for computers;
  - (k) Books, instructional materials, library materials and subscriptions;
  - (l) Motor vehicle fuel purchased by a local law enforcement agency for use in an undercover investigation;
  - (m) Motor vehicle fuel for use in a vehicle operated by a local law enforcement agency or local fire department if such fuel is not available within the vehicle's assigned service area from a fueling station owned by the State of Nevada or a local government;
  - (n) Purchases made with money in a store fund for prisoners in a jail or local detention facility for the provision and maintenance of a canteen for the prisoners;
  - (o) Supplies, materials, equipment or services that are available pursuant to an agreement with a vendor that has entered into an agreement with the General Services Administration or another federal governmental agency located within or outside this State;
  - (p) Items for resale through a retail outlet operated in this State by a local government or the State of Nevada;
  - (q) Commercial advertising within a recreational facility operated by a county fair and recreation board;
  - (r) Goods or services purchased from organizations or agencies whose primary purpose is the training and employment of persons with disabilities; and
  - (s) The design of, and equipment and services associated with, systems of communication,

↪ are not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative.

2. The purchase of forensic equipment and supplies used in forensic analysis or other equipment for use by a local law enforcement agency in the course of an undercover investigation is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

- (a) The equipment is an electronic or mechanical device which by design is intended to monitor and document in a clandestine manner suspected criminal activity;
- (b) Purchasing the equipment pursuant to such requirements would limit or compromise the use of such equipment by an agency authorized to conduct such investigations; or
- (c) The equipment and supplies are:
  - (1) Used in analysis in such investigations; or
  - (2) Required to comply with specific forensic standards or quality standards.

3. The purchase of personal safety equipment for use by a response agency or any other local governmental agency is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

- (a) The personal safety equipment will be used by personnel of the response agency or other local governmental agency in preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters in which the health, safety or welfare of those personnel may be compromised, impaired or otherwise threatened; and
- (b) The cost of the personal safety equipment is comparable to the cost of similar personal safety equipment that is available for purchase by the public.

4. The purchase of goods commonly used by a hospital, including, without limitation, medical equipment, implantable devices and pharmaceuticals, by the governing body of a hospital or its authorized representative is not subject to the requirements of this chapter for a competitive solicitation. The governing body of the hospital or its authorized representative shall make available for public inspection each such contract and records related to those purchases.

5. This section does not prohibit a governing body or its authorized representative from advertising for or requesting responses.

6. As used in this section:

- (a) "Act of terrorism" has the meaning ascribed to it in [NRS 239C.030](#).
- (b) "Personal safety equipment" means safety equipment that personnel of a response agency or other local governmental agency:
  - (1) Use in the course of preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters; or
  - (2) Wear or otherwise carry on a regular basis.

↪ The term includes, without limitation, firearms, boots, bulletproof vests or other types of body armor, protective garments, protective eyewear, gloves, helmets, and any specialized apparatus, equipment or materials approved or recommended by the United States Department of Homeland Security.

(c) "Response agency" means an agency of a local government that provides services related to law enforcement, firefighting, emergency medical care or public safety.

(Added to NRS by [1975, 1538](#); A [1987, 296, 1484](#); [1991, 337, 349, 648, 1934, 1935](#); [1997, 132](#); [1999, 889, 1684](#); [2001, 1317](#); [2003, 620, 2262](#); [2005, 226, 2554](#); [2019, 773](#))

## M E M O R A N D U M

**TO:** Board of Trustees

**THROUGH:** Tim Callicrate  
Board Chairman

**FROM:** Sara Schmitz  
Board Secretary

**SUBJECT:** Review, discuss and possibly approve Board Policy 15.1.0 – Accounting, Auditing, and Financial Reports – Audit Committee Charter

**DATE:** September 28, 2022

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### **I. RECOMMENDATION**

It is recommended that the Board of Trustees make a motion to approve Board Policy 15.1.0. as revised.

### **II. BACKGROUND**

Board Policy 15.1.0, Audit Committee Charter, was last updated on June 29, 2022.

### **III. DISCUSSION**

This agenda item seeks to provide the Board of Trustees with the opportunity to approve Board Policy 15.1.0. as updated. The update is to include a provision that the nominated Trustee must be able to serve a full Audit Committee term.

Attachments:

- Board Policy 15.1.0 – Current version, redline version, conformed version

# CURRENT VERSION



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

The Incline Village General Improvement District is committed to be proactive, informed, and to provide the highest level of financial accountability and transparency to its parcel owners and other stakeholders (i.e., the State of Nevada).

The Government Finance Officers Association (GFOA) encourages the effective use of an audit committee in the public sector and considers such a committee an integral element of public accountability and governance. An Audit Committee plays a key role with respect to overseeing the integrity of the District's annual financial statements (the "ACFR") by ensuring those responsible for financial management (Management and the Board of Trustees) meet their responsibilities for maintaining an effective system of internal controls over financial reporting. An Audit Committee is a practical means for a governing body to provide much needed independent review and oversight of the District's financial reporting processes, internal controls, and independent auditors.

An Audit Committee also provides a forum separate from management in which auditors and other interested parties can candidly discuss concerns. By effectively carrying out its functions and responsibilities, an Audit Committee helps to ensure that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the government's financial reporting practices.

An Audit Committee should be formally established by the Board of Trustees, be adequately funded, and be subject to a formally approved Audit Committee Charter.

**POLICY:** The Audit Committee (the "Committee") is to assist the Board of Trustees fulfill its responsibilities in accordance with Nevada Revised Statutes (NRS), District Policies, Practices, Ordinances, and Resolutions by providing oversight over the District's financial reports, the system of internal controls including the internal audit plans and reports, and the independent auditor's reports within the ACFR.

The Committee shall have open communication with and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and the independent auditor.





## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.

**ORGANIZATION:** The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

- A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting
- Experience either preparing or auditing financial statements
- Experience with internal controls
- An understanding of the function of an audit committee

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall agendize to appoint a new



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

member to the Committee within thirty (30) days of the vacancy or the next available regular meeting, whichever is later. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising managerial responsibilities that fall within the scope of the audit of the District.<sup>1</sup>

- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:
  - Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn
  - Experience on governing board, either as committee or board member
  - Experience either preparing or auditing financial statements
  - Experience with internal controls
  - An understanding of the function of an audit committee
- At-Large Members will serve staggered two-year terms:
  - For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
  - For each subsequent appointment the member will serve a two-year term.
- Terms for At-Large and Trustees Members shall commence on March 1<sup>st</sup> and expire on the last day of February of the applicable year. Committee members appointed to terms originally set to expire on June 30<sup>th</sup> shall serve until the last day of February after their term was set to expire. Members appointed to fill a vacancy shall serve for the balance of the initial term.

One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee

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<sup>1</sup> “To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source: GFOA Best Practices, Audit Committee



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members with a written agenda for each meeting. Committee Members may request agenda items for the Chair’s consideration and approval.

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies. In the event of any regular or unexpected vacancies for At Large Members, staff shall conduct a public process to solicit and receive applications from interested community members for consideration by the Board of Trustees . Staff shall begin this process with sufficient time to ensure the Board of Trustees can make biannual appointments and within thirty (30) days of any unexpected vacancy. Staff shall begin this process with sufficient time to ensure the Board of Trustees can make biannual appointments and within thirty (30) days of any unexpected vacancy.

**1.0 Independent auditor reports directly to the Audit Committee**

The independent auditor will be engaged by and report directly to the Committee. The Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required (and related fee impact), beyond the scope of work contained in the engagement letter and the audit plan, to fulfill their responsibilities before any such work is undertaken.

**2.0 Scope of the Committee’s Authority and Responsibilities**

It is the responsibility of the Committee to provide independent review, oversight and feedback on:

1. Financial reporting
2. Internal controls
3. The independent audit of the basic financial statements
4. The ACFR

To fulfill these responsibilities, the Committee shall:

- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.



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- 2.2.1 Review and approve the Request for Proposal (RFP) for an independent auditor to be retained by the District. Such engagement should be for no more than five fiscal years in duration.
  - 2.2.2 Make recommendations on the scope of work.
  - 2.2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an independent auditor.
  - 2.2.4 Review and approve the engagement letter (i.e., contract) between the District and the independent auditor
  - 2.2.5 If deemed necessary, identify and recommend additional audit services to be performed.
  - 2.2.6 By March 31st of each calendar year, the Board of Trustees is to formally designate an external independent auditor and inform the Nevada Department of Taxation. (NRS 354.624 item 3).
  - 2.2.7 When appropriate recommend the replacement of the independent auditor and the initiation of the procurement process (2.2.1).
- 2.3 Facilitate the independent audit process.
- 2.3.1 Review and approve, in consultation with the independent auditor, the annual audit plan, the scope of audit activities and schedules by June of each year
  - 2.3.2 Provide an independent forum for auditors to report findings or difficulties encountered during the audit
  - 2.3.3 Review with the District management and the independent auditor all major issues identified by the independent auditor regarding:
    - 2.3.3.1 Accounting Principles.
    - 2.3.3.2 ACFR presentation.
    - 2.3.3.3 Any significant changes in the selection or application of accounting principles.
    - 2.3.3.4 Significant judgments made in the preparation of the ACFR and basic financial statements.
    - 2.3.3.5 The effect of regulatory initiatives.
    - 2.3.3.6 Off-balance sheet structures.



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- 2.3.3.7 Changes to audit plan of independent auditor as a result of any additional issues identified by the auditor.
- 2.3.3.8 Any restrictions on the scope of the auditor's activities or on access to requested information or managements responses.
- 2.3.4 To review with District management and the independent auditor any material conflicts or disagreements between District management and the independent auditor, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that, individually or in the aggregate, could be significant to the District's financial statements or the independent auditors' report, and attempt to help resolve any conflicts or disagreements regarding financial reporting.
- 2.3.5 According to the approved work plan, conduct periodic meetings with the external auditor to review progress, issues identified, concerns and the audit timeline.
- 2.3.6 Review the Management Representation letter by the District's management prior to submittal of the letter to the independent auditor.
- 2.3.7 The Committee shall submit a written report to the District's Board of Trustees in conjunction with the presentation of the ACFR to the Board of Trustees by the end of December.
- 2.4 Post Independent Audit Follow up
  - 2.4.1 Follow-up on any corrective action identified by the independent auditor, if any.
  - 2.4.2 Annually evaluate the work of the independent auditor and lead audit partner based on compliance with work plan and engagement letter.
- 2.5 The Committee may identify a need to engage an external resource to address a specific area of concern.
  - 2.5.1 The Committee shall seek approval from Board of Trustees to obtain appropriate resources.
  - 2.5.2 The Committee shall agree the Scope of Work.



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- 2.5.3 The Committee is responsible for engaging the resource to perform the scope of work.
  - 2.5.4 The external resource shall report findings to the Committee.
  - 2.5.5 The Committee will provide findings to the Board of Trustees and recommend possible implementation of the findings, if any.
  - 2.5.6 Management will have the responsibility for implementation of identified changes or enhancements.
- 2.6 The Committee shall review and provide oversight of the internal controls ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.
- 2.6.1 Management will provide an annual schedule for the review of District Financial Practices (internal control) documents. These documents will be provided to the Audit Committee for their review and oversight.
  - 2.6.2 Review the annual internal control audit plan(s).
  - 2.6.3 Review management's annual assessment of their internal controls for prior year audit plan.
  - 2.6.4 Review management's identification of fraud risks, review the implementation of anti-fraud measures.
- 2.7 Annually review the District's Code of Conduct that promotes honest and ethical conduct; full, fair, accurate, timely disclosures in periodic reports including the ACFR; and compliance with applicable policies and practices to ensure it is adequate and up-to-date.
- 2.8 To annually review and refine as necessary the whistleblower procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud for recommendation to the board of trustees for consideration and possible approval.



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2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.

2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.

2.9 Reports to Board of Trustees.

2.9.1 The Committee shall submit an annual report to the Board of Trustees assessing its fulfillment of its duties and responsibilities as described in the Charter

**3.0 Meetings**

3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy of the meeting minutes. Meeting minutes will be posted on the District website.

3.2 The committee will hold meetings up to twice per quarter, unless immediate action is needed and no less than four times per year. All members are expected to attend on a regular basis. Any member missing two consecutive meetings without due cause (i.e., illness) will be reviewed for continued membership on the Committee by the Chairs of the Committee and Board.

3.3 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.

3.4 The District's management is to provide to copies of all materials which are to be presented by management to a Committee's public meeting in compliance with NRS 241.

3.5 The Committee shall review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate organizational leader. Communicate with the submitter, if known, regarding their submitted concern.



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- 3.6 The Committee shall review all past correspondence which contains outstanding action items. Ensure responses and/or corrective action is taken in a timely manner.
- 3.7 The Committee may ask members of management or others to attend meetings and provide pertinent information as necessary.
- 3.8 An annual meeting is to be held with the independent auditor, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual basic financial statements including the Comprehensive Annual Financial Report (ACFR) and the auditor's material written communications with the District.

**4.0 Annual Financial Risk Assessment and Risk Management.**

The Committee shall review and discuss with District management and the independent auditor the District's major financial risk exposures, and the steps management has taken to monitor and control those exposures. It is the Board's responsibility to ensure the District has adequate controls and plans for risk mitigation for areas beyond finance.



# REDLINE VERSION



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

The Incline Village General Improvement District is committed to be proactive, informed, and to provide the highest level of financial accountability and transparency to its parcel owners and other stakeholders (i.e., the State of Nevada).

The Government Finance Officers Association (GFOA) encourages the effective use of an audit committee in the public sector and considers such a committee an integral element of public accountability and governance. An Audit Committee plays a key role with respect to overseeing the integrity of the District’s annual financial statements (the “ACFR”) by ensuring those responsible for financial management (Management and the Board of Trustees) meet their responsibilities for maintaining an effective system of internal controls over financial reporting. An Audit Committee is a practical means for a governing body to provide much needed independent review and oversight of the District’s financial reporting processes, internal controls, and independent auditors.

An Audit Committee also provides a forum separate from management in which auditors and other interested parties can candidly discuss concerns. By effectively carrying out its functions and responsibilities, an Audit Committee helps to ensure that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the government's financial reporting practices.

An Audit Committee should be formally established by the Board of Trustees, be adequately funded, and be subject to a formally approved Audit Committee Charter.

**POLICY:** The Audit Committee (the “Committee”) is to assist the Board of Trustees fulfill its responsibilities in accordance with Nevada Revised Statutes (NRS), District Policies, Practices, Ordinances, and Resolutions by providing oversight over the District’s financial reports, the system of internal controls including the internal audit plans and reports, and the independent auditor’s reports within the ACFR.

The Committee shall have open communication with and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and the independent auditor.



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.

**ORGANIZATION:** The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

- A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting
- Experience either preparing or auditing financial statements
- Experience with internal controls
- An understanding of the function of an audit committee

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- Annually, the Board of Trustees will appoint two Trustees to be Committee members. Eligible Trustees include all Trustees with elected terms that extend beyond the end of a calendar year; to allow serving for an entire Audit Committee term (see below for the defined term). Appointing Trustees



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

- to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall endeavor to appoint a new member to the Committee within thirty (30) days of the vacancy or the next available regular meeting, whichever is later. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising managerial responsibilities that fall within the scope of the audit of the District.<sup>1</sup>
- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:
    - Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn
    - Experience on governing board, either as committee or board member
    - Experience either preparing or auditing financial statements
    - Experience with internal controls
    - An understanding of the function of an audit committee
  
  - At-Large Members will serve staggered two-year terms:
    - For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
    - For each subsequent appointment the member will serve a two-year term.
  
  - Terms for At-Large and Trustees Members shall commence on March 1<sup>st</sup> and expire on the last day of February of the applicable year. Committee members appointed to terms originally set to expire on June 30<sup>th</sup> shall serve until the last day of February after their term was set to expire. Members appointed to fill a vacancy shall serve for the balance of the initial term.

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<sup>1</sup> “To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source: GFOA Best Practices, Audit Committee



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies. In the event of any regular or unexpected vacancies for At Large Members, staff shall conduct a public process to solicit and receive applications from interested community members for consideration by the Board of Trustees. Staff shall begin this process with sufficient time to ensure the Board of Trustees can make biannual appointments and within thirty (30) days of any unexpected vacancy. Staff shall begin this process with sufficient time to ensure the Board of Trustees can make biannual appointments and within thirty (30) days of any unexpected vacancy.

### **1.0 Independent auditor reports directly to the Audit Committee**

The independent auditor will be engaged by and report directly to the Committee. The Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required (and related fee impact), beyond the scope of work contained in the engagement letter and the audit plan, to fulfill their responsibilities before any such work is undertaken.

### **2.0 Scope of the Committee's Authority and Responsibilities**

It is the responsibility of the Committee to provide independent review, oversight and feedback on:

1. Financial reporting
2. Internal controls
3. The independent audit of the basic financial statements
4. The ACFR

To fulfill these responsibilities, the Committee shall:



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- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.
  - 2.2.1 Review and approve the Request for Proposal (RFP) for an independent auditor to be retained by the District. Such engagement should be for no more than five fiscal years in duration.
  - 2.2.2 Make recommendations on the scope of work.
  - 2.2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an independent auditor.
  - 2.2.4 Review and approve the engagement letter (i.e., contract) between the District and the independent auditor
  - 2.2.5 If deemed necessary, identify and recommend additional audit services to be performed.
  - 2.2.6 By March 31st of each calendar year, the Board of Trustees is to formally designate an external independent auditor and inform the Nevada Department of Taxation. (NRS 354.624 item 3).
  - 2.2.7 When appropriate recommend the replacement of the independent auditor and the initiation of the procurement process (2.2.1).
- 2.3 Facilitate the independent audit process.
  - 2.3.1 Review and approve, in consultation with the independent auditor, the annual audit plan, the scope of audit activities and schedules by June of each year
  - 2.3.2 Provide an independent forum for auditors to report findings or difficulties encountered during the audit
  - 2.3.3 Review with the District management and the independent auditor all major issues identified by the independent auditor regarding:
    - 2.3.3.1 Accounting Principles.
    - 2.3.3.2 ACFR presentation.
    - 2.3.3.3 Any significant changes in the selection or application of accounting principles.



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- 2.3.3.4 Significant judgments made in the preparation of the ACFR and basic financial statements.
- 2.3.3.5 The effect of regulatory initiatives.
- 2.3.3.6 Off-balance sheet structures.
- 2.3.3.7 Changes to audit plan of independent auditor as a result of any additional issues identified by the auditor.
- 2.3.3.8 Any restrictions on the scope of the auditor's activities or on access to requested information or managements responses.
- 2.3.4 To review with District management and the independent auditor any material conflicts or disagreements between District management and the independent auditor, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that, individually or in the aggregate, could be significant to the District's financial statements or the independent auditors' report, and attempt to help resolve any conflicts or disagreements regarding financial reporting.
- 2.3.5 According to the approved work plan, conduct periodic meetings with the external auditor to review progress, issues identified, concerns and the audit timeline.
- 2.3.6 Review the Management Representation letter by the District's management prior to submittal of the letter to the independent auditor.
- 2.3.7 The Committee shall submit a written report to the District's Board of Trustees in conjunction with the presentation of the ACFR to the Board of Trustees by the end of December.
- 2.4 Post Independent Audit Follow up
  - 2.4.1 Follow-up on any corrective action identified by the independent auditor, if any.
  - 2.4.2 Annually evaluate the work of the independent auditor and lead audit partner based on compliance with work plan and engagement letter.
- 2.5 The Committee may identify a need to engage an external resource to address a specific area of concern.



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- 2.5.1 The Committee shall seek approval from Board of Trustees to obtain appropriate resources.
  - 2.5.2 The Committee shall agree the Scope of Work.
  - 2.5.3 The Committee is responsible for engaging the resource to perform the scope of work.
  - 2.5.4 The external resource shall report findings to the Committee.
  - 2.5.5 The Committee will provide findings to the Board of Trustees and recommend possible implementation of the findings, if any.
  - 2.5.6 Management will have the responsibility for implementation of identified changes or enhancements.
- 2.6 The Committee shall review and provide oversight of the internal controls ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.
- 2.6.1 Management will provide an annual schedule for the review of District Financial Practices (internal control) documents. These documents will be provided to the Audit Committee for their review and oversight.
  - 2.6.2 Review the annual internal control audit plan(s).
  - 2.6.3 Review management's annual assessment of their internal controls for prior year audit plan.
  - 2.6.4 Review management's identification of fraud risks, review the implementation of anti-fraud measures.
- 2.7 Annually review the District's Code of Conduct that promotes honest and ethical conduct; full, fair, accurate, timely disclosures in periodic reports including the ACFR; and compliance with applicable policies and practices to ensure it is adequate and up-to-date.
- 2.8 To annually review and refine as necessary the whistleblower procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud for





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recommendation to the board of trustees for consideration and possible approval.

2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.

2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.

2.9 Reports to Board of Trustees.

2.9.1 The Committee shall submit an annual report to the Board of Trustees assessing its fulfillment of its duties and responsibilities as described in the Charter

**3.0 Meetings**

3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy of the meeting minutes. Meeting minutes will be posted on the District website.

3.2 The committee will hold meetings up to twice per quarter, unless immediate action is needed and no less than four times per year. All members are expected to attend on a regular basis. Any member missing two consecutive meetings without due cause (i.e., illness) will be reviewed for continued membership on the Committee by the Chairs of the Committee and Board.

3.3 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.

3.4 The District's management is to provide to copies of all materials which are to be presented by management to a Committee's public meeting in compliance with NRS 241.

3.5 The Committee shall review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate



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organizational leader. Communicate with the submitter, if known, regarding their submitted concern.

- 3.6 The Committee shall review all past correspondence which contains outstanding action items. Ensure responses and/or corrective action is taken in a timely manner.
- 3.7 The Committee may ask members of management or others to attend meetings and provide pertinent information as necessary.
- 3.8 An annual meeting is to be held with the independent auditor, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual basic financial statements including the Comprehensive Annual Financial Report (ACFR) and the auditor's material written communications with the District.

**4.0 Annual Financial Risk Assessment and Risk Management.**

The Committee shall review and discuss with District management and the independent auditor the District's major financial risk exposures, and the steps management has taken to monitor and control those exposures. It is the Board's responsibility to ensure the District has adequate controls and plans for risk mitigation for areas beyond finance.

**CONFORMED  
VERSION**



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

The Incline Village General Improvement District is committed to be proactive, informed, and to provide the highest level of financial accountability and transparency to its parcel owners and other stakeholders (i.e., the State of Nevada).

The Government Finance Officers Association (GFOA) encourages the effective use of an audit committee in the public sector and considers such a committee an integral element of public accountability and governance. An Audit Committee plays a key role with respect to overseeing the integrity of the District's annual financial statements (the "ACFR") by ensuring those responsible for financial management (Management and the Board of Trustees) meet their responsibilities for maintaining an effective system of internal controls over financial reporting. An Audit Committee is a practical means for a governing body to provide much needed independent review and oversight of the District's financial reporting processes, internal controls, and independent auditors.

An Audit Committee also provides a forum separate from management in which auditors and other interested parties can candidly discuss concerns. By effectively carrying out its functions and responsibilities, an Audit Committee helps to ensure that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the government's financial reporting practices.

An Audit Committee should be formally established by the Board of Trustees, be adequately funded, and be subject to a formally approved Audit Committee Charter.

**POLICY:** The Audit Committee (the "Committee") is to assist the Board of Trustees fulfill its responsibilities in accordance with Nevada Revised Statutes (NRS), District Policies, Practices, Ordinances, and Resolutions by providing oversight over the District's financial reports, the system of internal controls including the internal audit plans and reports, and the independent auditor's reports within the ACFR.

The Committee shall have open communication with and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and the independent auditor.



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.

**ORGANIZATION:** The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

- A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting
- Experience either preparing or auditing financial statements
- Experience with internal controls
- An understanding of the function of an audit committee

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- Annually, the Board of Trustees will appoint two Trustees to be Committee members. Eligible Trustees include all Trustees with elected terms that extend beyond the end of a calendar year; to allow serving for an entire Audit Committee term (see below for the defined term). Appointing Trustees



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

- to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall endeavor to appoint a new member to the Committee within thirty (30) days of the vacancy or the next available regular meeting, whichever is later. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising managerial responsibilities that fall within the scope of the audit of the District.<sup>1</sup>
- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:
    - Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn
    - Experience on governing board, either as committee or board member
    - Experience either preparing or auditing financial statements
    - Experience with internal controls
    - An understanding of the function of an audit committee
  - At-Large Members will serve staggered two-year terms:
    - For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
    - For each subsequent appointment the member will serve a two-year term.
  - Terms for At-Large and Trustees Members shall commence on March 1<sup>st</sup> and expire on the last day of February of the applicable year. Committee members appointed to terms originally set to expire on June 30<sup>th</sup> shall serve until the last day of February after their term was set to expire. Members appointed to fill a vacancy shall serve for the balance of the initial term.

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<sup>1</sup> “To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source: GFOA Best Practices, Audit Committee



## **Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0**

One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies. In the event of any regular or unexpected vacancies for At Large Members, staff shall conduct a public process to solicit and receive applications from interested community members for consideration by the Board of Trustees. Staff shall begin this process with sufficient time to ensure the Board of Trustees can make biannual appointments and within thirty (30) days of any unexpected vacancy. Staff shall begin this process with sufficient time to ensure the Board of Trustees can make biannual appointments and within thirty (30) days of any unexpected vacancy.

### **1.0 Independent auditor reports directly to the Audit Committee**

The independent auditor will be engaged by and report directly to the Committee. The Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required (and related fee impact), beyond the scope of work contained in the engagement letter and the audit plan, to fulfill their responsibilities before any such work is undertaken.

### **2.0 Scope of the Committee's Authority and Responsibilities**

It is the responsibility of the Committee to provide independent review, oversight and feedback on:

1. Financial reporting
2. Internal controls
3. The independent audit of the basic financial statements
4. The ACFR

To fulfill these responsibilities, the Committee shall:



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- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.
  - 2.2.1 Review and approve the Request for Proposal (RFP) for an independent auditor to be retained by the District. Such engagement should be for no more than five fiscal years in duration.
  - 2.2.2 Make recommendations on the scope of work.
  - 2.2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an independent auditor.
  - 2.2.4 Review and approve the engagement letter (i.e., contract) between the District and the independent auditor
  - 2.2.5 If deemed necessary, identify and recommend additional audit services to be performed.
  - 2.2.6 By March 31st of each calendar year, the Board of Trustees is to formally designate an external independent auditor and inform the Nevada Department of Taxation. (NRS 354.624 item 3).
  - 2.2.7 When appropriate recommend the replacement of the independent auditor and the initiation of the procurement process (2.2.1).
- 2.3 Facilitate the independent audit process.
  - 2.3.1 Review and approve, in consultation with the independent auditor, the annual audit plan, the scope of audit activities and schedules by June of each year
  - 2.3.2 Provide an independent forum for auditors to report findings or difficulties encountered during the audit
  - 2.3.3 Review with the District management and the independent auditor all major issues identified by the independent auditor regarding:
    - 2.3.3.1 Accounting Principles.
    - 2.3.3.2 ACFR presentation.
    - 2.3.3.3 Any significant changes in the selection or application of accounting principles.





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- 2.3.3.4 Significant judgments made in the preparation of the ACFR and basic financial statements.
- 2.3.3.5 The effect of regulatory initiatives.
- 2.3.3.6 Off-balance sheet structures.
- 2.3.3.7 Changes to audit plan of independent auditor as a result of any additional issues identified by the auditor.
- 2.3.3.8 Any restrictions on the scope of the auditor's activities or on access to requested information or managements responses.
- 2.3.4 To review with District management and the independent auditor any material conflicts or disagreements between District management and the independent auditor, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that, individually or in the aggregate, could be significant to the District's financial statements or the independent auditors' report, and attempt to help resolve any conflicts or disagreements regarding financial reporting.
- 2.3.5 According to the approved work plan, conduct periodic meetings with the external auditor to review progress, issues identified, concerns and the audit timeline.
- 2.3.6 Review the Management Representation letter by the District's management prior to submittal of the letter to the independent auditor.
- 2.3.7 The Committee shall submit a written report to the District's Board of Trustees in conjunction with the presentation of the ACFR to the Board of Trustees by the end of December.
- 2.4 Post Independent Audit Follow up
  - 2.4.1 Follow-up on any corrective action identified by the independent auditor, if any.
  - 2.4.2 Annually evaluate the work of the independent auditor and lead audit partner based on compliance with work plan and engagement letter.
- 2.5 The Committee may identify a need to engage an external resource to address a specific area of concern.



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- 2.5.1 The Committee shall seek approval from Board of Trustees to obtain appropriate resources.
  - 2.5.2 The Committee shall agree the Scope of Work.
  - 2.5.3 The Committee is responsible for engaging the resource to perform the scope of work.
  - 2.5.4 The external resource shall report findings to the Committee.
  - 2.5.5 The Committee will provide findings to the Board of Trustees and recommend possible implementation of the findings, if any.
  - 2.5.6 Management will have the responsibility for implementation of identified changes or enhancements.
- 2.6 The Committee shall review and provide oversight of the internal controls ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.
- 2.6.1 Management will provide an annual schedule for the review of District Financial Practices (internal control) documents. These documents will be provided to the Audit Committee for their review and oversight.
  - 2.6.2 Review the annual internal control audit plan(s).
  - 2.6.3 Review management's annual assessment of their internal controls for prior year audit plan.
  - 2.6.4 Review management's identification of fraud risks, review the implementation of anti-fraud measures.
- 2.7 Annually review the District's Code of Conduct that promotes honest and ethical conduct; full, fair, accurate, timely disclosures in periodic reports including the ACFR; and compliance with applicable policies and practices to ensure it is adequate and up-to-date.
- 2.8 To annually review and refine as necessary the whistleblower procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud for



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recommendation to the board of trustees for consideration and possible approval.

2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.

2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.

2.9 Reports to Board of Trustees.

2.9.1 The Committee shall submit an annual report to the Board of Trustees assessing its fulfillment of its duties and responsibilities as described in the Charter

**3.0 Meetings**

3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy of the meeting minutes. Meeting minutes will be posted on the District website.

3.2 The committee will hold meetings up to twice per quarter, unless immediate action is needed and no less than four times per year. All members are expected to attend on a regular basis. Any member missing two consecutive meetings without due cause (i.e., illness) will be reviewed for continued membership on the Committee by the Chairs of the Committee and Board.

3.3 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.

3.4 The District's management is to provide to copies of all materials which are to be presented by management to a Committee's public meeting in compliance with NRS 241.

3.5 The Committee shall review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate



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organizational leader. Communicate with the submitter, if known, regarding their submitted concern.

- 3.6 The Committee shall review all past correspondence which contains outstanding action items. Ensure responses and/or corrective action is taken in a timely manner.
- 3.7 The Committee may ask members of management or others to attend meetings and provide pertinent information as necessary.
- 3.8 An annual meeting is to be held with the independent auditor, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual basic financial statements including the Comprehensive Annual Financial Report (ACFR) and the auditor's material written communications with the District.

**4.0 Annual Financial Risk Assessment and Risk Management.**

The Committee shall review and discuss with District management and the independent auditor the District's major financial risk exposures, and the steps management has taken to monitor and control those exposures. It is the Board's responsibility to ensure the District has adequate controls and plans for risk mitigation for areas beyond finance.

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Erin Feore  
Director of Human Resources

**SUBJECT:** Review, discuss, and possibly approve the District General Manager Goals for Fiscal Year 2022-2023 **and** set a date for the District General Manager's Performance Evaluation

**DATE:** September 20, 2022

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### **I. RECOMMENDATION**

The Director of Human Resources recommends that the Board of Trustees review, discuss and possibly approve the District General Manager's proposed goals for Fiscal Year 2022-2023 and set a date for the District General Manager's Performance Evaluation. It is recommended that the goals set are specific, measurable, achievable, relevant and time-bound.

### **II. BACKGROUND**

On June 8, 2022, the Board of Trustees conducted District General Manager Winquest's annual performance evaluation. Following this evaluation, District General Manager Winquest had proposed and submitted to the Board of Trustees recommendations of goals for the Board of Trustees to consider.

District General Manager Winquest's employment contract, as approved by the Board of Trustees on June 8, 2022, includes the following provisions regarding his evaluation:

*3.3 In accordance with Section 7 below, the Board of Trustees shall conduct annual evaluations of the District General Manager's performance and the Board of Trustees shall consider the results of these performance evaluations when deciding whether to provide additional compensation. However, all salary increases and/or performance incentives shall be provided in the sole discretion of the Board of Trustees.*

*7.1 Annually, or at such other time as desired by the Board of Trustees, the Board of Trustees and the District General Manager shall meet to evaluate the performance of the District General Manager on a date mutually determined by both parties.*

*7.2 The Board of Trustees may, in its sole discretion, use any professional assistance in establishing standards, including but not limited to an agreed-upon facilitator.*

*7.3 Nothing in this provision shall be construed to require the Board of Trustees to grant District General Manager pay increases based on the performance standards, if any, mentioned above nor to limit in any manner the discretion of the Board of Trustees to grant or not grant increases.*

*7.4 Nor shall anything in this Agreement be construed to require the Board of Trustees to evaluate the District General Manager solely upon the performance standards, if any, mentioned above, nor to limit the discretion of the Board of Trustees to evaluate the District General Manager as it deems necessary in the sole discretion of the Board of Trustees.*

The Board of Trustees sets the date of the District General Manager's performance evaluation to be no later than June 30, 2023 and conducted at a meeting closest to that date but not later than that date. District General Manager Winquest's performance evaluation must be conducted in public as provided in Nevada Revised Statutes 241.031. It is important to be mindful that it would be advantageous to have the evaluation date to be coordinated with the District's annual budget cycle.

### **III. COMMENTS**

On August 31, 2022, the Board of Trustees instructed the Director of Human Resources to prepare a document noting recommended goals previously provided by each Trustee. Following is the draft document of recommended goals for District General Manager Winquest.

### **District General Manager Indra Winqest 2022-2023 Evaluation Period Goals**

- 1. Time Management/Task Delegation:** Overall goal is for District General Manager Winqest to improve his time management and task delegation to reduce or avoid missed deadlines, delayed projects, inaccurate reporting, etc. Recommended steps to achieving goal include:
  - A.** *Avoid excessive interruption and distractions that detract from time working on projects.*
    - i.** *Create weekly lists of time-sensitive, deadline-driven projects.*
    - ii.** *Set deadlines to assist with focus and concentration.*
  - B.** *Delegate duties to appropriate staff; temper participation in projects or reports to reduce time spent executing in increase time spent guiding the development and accountability of staff.*
  - C.** *Utilizing appropriate members of the Senior Leadership team and their staff to ensure timely completion of Board initiatives and projects. This may include (list is not meant to be all inclusive but rather examples of initiatives and projects):*
    - i.** *Public Works: Oversee and guide to ensure projects are delivered according to budget, plan and policy. Ensure the delivery of the Risk and Resilience Assessments (RRA) and Emergency Response Plans (ERP) for the sanitary sewer system, including the Lakeshore raw sewage holding pond.*
    - ii.** *Administration: Agendas are complete and accurate; timely posting of meeting minutes; materials referenced in Board memorandums (included in the Board packets) are complete and accurate, based on information available at the time of creation; updated long range calendar items; etc. Provide seasonal reports on venue financial performance, employee hiring, retention and satisfaction statistics. Ensure Trustees and Committee Members are assisted, as needed, with fulfilling their roles.*
    - iii.** *Venue Managers: Oversee and guide managers with budget creation, management and execution. Continue to oversee the refinement and implementation of procedures in support of the District Pricing Practice.*
  
- 2. Internal Controls:** Overall goal is for District General Manager Winqest to continue overseeing the updating, refining, and strengthening District Internal Controls across all venues and operations. Recommended steps to achieving goal include:
  - A.** *Using the District's multi-year strategic plan:*
    - i.** *Identify the annual goals and objectives by venue/operations.*
    - ii.** *Collaborate with the Senior Leadership team to evaluate current processes and controls.*
    - iii.** *Identify deficiencies and oversee process improvements.*
    - iv.** *Identify and recommend, for Board review and possible approval, a consultant to lead the Board of Trustees (in 2023) through a strategic planning process.*

- B. *Evaluate updated processes and policies to ensure compliance with District policies, practices, ordinances and resolutions.*
    - i. *For revised or retired policies, agendaize information for Board of Trustee approval as required or appropriate.*
3. **Contract and Project Management:** Overall goal is for District General Manager Winqest to monitor the progress and budgets of projects and contracts to accomplish the budgeted initiatives and contractual obligations. Continue leveraging consultant recommendations as well as upcoming expanded scope of the audit to include review of contract management. Recommended steps to achieving goal include:
- A. *Ensure all contracts/MOU's are reviewed by the Board of Trustees on an annual/periodic basis.*
  - B. *Embark on the replacement of the Effluent Pipeline project with a defined funding plan through the project's completion.*
  - C. *Embark on the WRRF Pond 1 effluent holding pond alternative implementation.*
  - D. *Provide the Board design and cost alternatives for the building of a new beach house at Incline Beach.*
  - E. *Provide the Board of Trustees the following related to the Recreation Center expansion project to include information regarding:*
    - i. *Implementation plan including the project schedule.*
    - ii. *List of potential programing expansions with pricing and cost information.*
    - iii. *The anticipated budget for on-going operational and capital maintenance costs.*
  - F. *Provide the Board a plan for discussion and further direction for an updated Diamond Peak Master Plan.*
  - G. *Provide the Board an implementation plan and budget for the creation of a new dog park. This should include the anticipated budget for ongoing operational and capital maintenance costs.*
  - H. *Provide the Board with cost estimates and options for improvement of the beach ingress/egress.*
  - I. *Complete projects identified and approved for 2023 in the 5-year CIP/Maintenance plans. Below is a list of the significant projects identified to be completed:*
    - i. *The utility infrastructure master plan with budgetary refinements, as needed.*
    - ii. *Water main replacement – Crystal Peak*
    - iii. *Sewer Pump Station #1 Improvements*
    - iv. *Mountain Cart Path Phase II*
    - v. *Diamond Peak RFID Gantries*
4. **Implement and evaluate revisions to Ordinance 7:** Overall goal is for District General Manage Winqest to oversee the implementation of revisions approved by the Board of Trustees. Recommended steps to achieving goal include:
- A. *Evaluate and monitor effectiveness of proposed revisions; provide feedback to Board after each season to discuss and determine if further revisions are needed.*



- B. *Further refine, if necessary, Ordinance 7 and recommend for review and approval by the Board potential procedural changes.*
  - C. *Formulate a recommendation and present to the Board a strategy for punch card provisions.*
5. **Effectively manage the 2021 – 2023 District Strategic Plan:** Overall goal is for District General Manager Winquest to Work with the Senior Leadership team to monitor and review progress of Board approve Strategic Plan initiatives. Recommended steps to achieving goal include:
- A. Regularly meet with and discuss each staff members' strategic goals and initiatives to evaluate progress.
  - B. Provide guidance and direction to staff to ensure goals and initiatives remain on task for timely completion.
  - C. Provide updates to Board of Trustees on progress of each approved initiatives through the General Manager Report.

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Tim Callicrate  
Chair, Board of Trustees

**THROUGH:** Erin Feore  
Human Resources Director

Josh Nelson  
District General Counsel

**SUBJECT:** Review, discuss, and possibly approve a Code of Conduct for Elected and Appointed Officials

**DATE:** September 22, 2022

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### **I. RECOMMENDATION**

It is recommended that the Board of Trustees review, discuss, and possible approve a Code of Conduct for Elected and Appointed Officials.

### **II. BACKGROUND**

The Board of Trustees discussed adopting a Code of Conduct in 2020 but declined to do so at that time. At its August 31, 2022 meeting, the Board considered an updated version of the Code of Conduct. The Board indicated that it supported moving forward with the revised Code but requested that Mr. Nelson incorporate appropriate edits received from a community member and have Director of Human Resources Feore review and provide feedback on the draft. The enclosed updated version of the Code of Conduct includes these changes. A redline is included to show the changes from the prior version.

### **III. FINANCIAL IMPACT**

There is no direct impact from this item.

### **IV. ALTERNATIVES**

Not move forward with the Code of Conduct.

### **V. ATTACHMENTS**

Draft Code of Conduct  
Redline of Current Draft vs. August 31, 2022 Draft

# CONFORMED VERSION

# INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT CODE OF CONDUCT FOR ELECTED AND APPOINTED OFFICIALS

## I. PURPOSE AND APPLICABILITY

The Board of Trustees has adopted a Code of Conduct for Elected and Appointed Officials (“Code”) to assure public confidence in the integrity of local government and its effective and fair operation, and to foster a professional and courteous working relationship between the Trustees. , and between the Trustees and members of committees of the District and staff. This Code applies to the members of the Board of Trustees (“Trustees”) and to the members of any committee of the District formed by the Board and subject to the Open Meeting Law, including the Audit Committee (“Members”). The Code of Conduct does not apply to members of any General Manager advisory group not subject to the Open Meeting Law.

## II. CONDUCT

The constant and consistent theme through all of the Code is “respect.” Demonstrating respect for each individual through words and actions is the touchstone that can help guide Trustees and Members to do the right thing in even the most difficult situations.

### A. Elected and Appointed Officials’ Conduct with One Another

Elected and appointed officials are composed of individuals with a wide variety of backgrounds, personalities, values, opinions, and goals. Despite this diversity, all have chosen to serve in public office in order to preserve and protect the present and the future of the community. In all cases, this common goal should be acknowledged even though individuals may “agree to disagree” on contentious issues.

#### 1. In Public Meetings

##### *Practice civility and decorum in discussions and debate*

Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of a free democracy in action. Trustees or Members shall not make belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments. No personal attacks of any kind should be made by a Trustee or Member upon another Trustee, staff, Member, or a member of the public. Trustees and Members should be aware of their body language and facial expression and shall avoid “eye rolling,” “smirks,” or similar actions which demonstrate a lack of respect for the speaker. No shouting or physical actions that could be construed as threatening will be tolerated.

##### *Honor the role of the chair in maintaining order*

It is the responsibility of the chair to keep the comments of Trustees or Members on track during public meetings. Trustees and Members should honor

efforts by the chair to focus discussion on current agenda items. If there is disagreement about the agenda or the chair's actions, those objections should be voiced politely and with reason, following procedures outlined in parliamentary procedure and applicable policy.

*Demonstrate effective problem-solving approaches*

Trustees and Members have a public stage to show how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole. This does not imply that Trustees or Members cannot dissent if a compromise is not possible.

2. In Private Encounters

*Continue respectful behavior in private*

The same level of respect and consideration of differing points of view that is deemed appropriate for public discussions should be maintained in private conversations.

B. Trustees' and Members' Conduct with District Staff

District governance relies on the cooperative efforts of Trustees who set policy, Members who advise the Trustees, and District staff who implement and administer the Trustees' policies. Therefore, every effort should be made to be cooperative and show mutual respect for the contributions made by each individual for the good of the community. This does not mean that dissent or disagreement is not permitted but that it should be conducted and expressed consistent with this policy.

*Treat all staff respectfully, fairly and professionally*

Clear, honest communication that respects the abilities, experience, and dignity of each individual is expected. Demeaning, distrustful, or other unprofessional behavior towards staff is not acceptable.

*Member questions/inquiries to District staff*

1. General. Trustee and Member communications with District staff should be limited to normal business hours unless the circumstances warrant otherwise, including an emergency. Staff will respond to questions or requests for information no later than the end of the next business day.
2. Routine Requests for Information and Inquiries. Trustees and Members may contact staff directly for information made readily available to the general public on a regular basis. For example, "What are the recreation center's hours of operation?", "How does

one reserve a tee time at the golf course?”, or “What is the District policy on \_\_\_\_?”. Staff shall respond to Trustees and Members as they would members of the general public. Trustee or Member shall not use their status to secure preferential treatment, nor shall they give staff direction or instruction related to their performance of duties.. The General Manager does not need to be advised of such contacts.

3. Non-Routine Requests for Readily Available Information. Trustees and members may also contact staff directly for easily retrievable information not routinely requested by the general public so long as it does not require staff to discuss the issue or express an opinion (e.g., “How many utility customers are there in IVGID?”, “How much has the District spent on \_\_\_\_?”, “Please provide me with a copy of the following document(s)\_\_\_\_\_”, or “How did you calculate a number on a financial or accounting document?”)
4. Non-Routine Requests Requiring Special Effort. Any Trustee's or Member's request or inquiry requiring staff to compile information that is not readily available and/or requests staff to express an opinion (legal or otherwise) must be directed to the General Manager, or Legal Counsel, as appropriate. For example, "How many Study Issues completed over the past five years have required 500 or more hours of staff time?" or "Please explain a proposed public works project, bid or matter related to a public works project." The General Manager shall be responsible for assigning such requests to their staff for response; further, the General Manager shall provide the anticipated time in which the request/inquiry will be provided by staff. The designated staff member shall be responsible for responding promptly, but the General Manager and Trustee or Member shall work together to set a mutually convenient schedule for the response.
5. Meeting Requests. Any Trustee's or Member's request for a meeting with staff must be directed to the General Manager or Legal Counsel, as appropriate, except to request a project or information under items 2 or 3 above or as otherwise provided by law or District policy.

*Do not disrupt District staff from their jobs*

Trustees or Members officials should not disrupt District staff while they are in meetings, on the phone, or engaged in performing their job functions to meet their individual needs. Trustees or Members will not attend staff meetings unless requested by staff; even if the Trustee or Member does not say anything, their presence may imply support, show partiality, or hamper staff's ability to do their job objectively.

*Avoid publicly criticizing an individual employee*

Trustees or Members should avoid expressing concerns about the performance of a District employee in public, to the employee directly, or to the employee's manager. Comments about staff performance should be directed to the General Manager through private correspondence or conversation. Trustees or Members may also provide staff performance feedback to the Board of Trustees Chair. For the Board of Trustees, this direction does not apply to the General Manager or Legal Counsel, as they report directly to the Board of Trustees.

C. Elected and Appointed Officials' Conduct with the Public

1. In Public Meetings

Making the public feel welcome is an important part of the democratic process. No signs of partiality, prejudice or disrespect should be evident on the part of individual Trustees or Members toward an individual participating in a public forum. Every effort should be made to be fair and impartial in listening to public comment and testimony.

*Engage in active listening*

It is disconcerting to speakers, including public commentators, to have Trustees and Members not look at them when they are speaking. It is fine to look down at documents or to make notes, but reading for a long period of time or gazing around the room gives the appearance of disinterest. Be aware of facial expressions, especially those that could be interpreted as "smirking," disbelief, anger or boredom. No personal attacks of any kind, under any circumstance, are permitted. Trustees and Members should be aware that their body language and tone of voice, as well as the words they use, can appear to be intimidating or aggressive.

2. In Unofficial Settings

*Make no promises on behalf of the Board, commission/committee or District*

Trustees and Members may be asked to explain a Board or committee action or to give their opinion about an issue as they meet and talk with constituents in the community. It is appropriate to give a brief overview of District policy and to refer to staff for further information. It is inappropriate to actually or implicitly promise Board or commission action, or to promise staff will do something specific.

*Make no personal comments about other Trustees or Members*

It is unacceptable to blame other Trustees or persons for a vote by a Trustee and a Trustee should always take responsibility for their own votes. It is acceptable to publicly disagree about an issue, but it is unacceptable to make derogatory comments about other Trustees or Members, their opinions and actions. It is

unacceptable to make any false or inaccurate statements about another Trustee or Member.

#### *Accurately Present Past Decisions*

As the Board and committee acts as a single body, Trustees and Members should not misrepresent or undermine prior decisions outside of a meeting. Trustees or Members may utilize reconsideration or other procedural vehicle to have the Board of Trustees or committee re-evaluate a prior decision. This paragraph does not prevent a Trustee or Member explaining their vote and rationale for any vote.

#### D. Conduct Generally

##### 1. Attendance at Meetings

Trustees and Members should attend all meetings unless they are unable to do so. If a Trustee or Member cannot attend a meeting, they should notify the Chair as soon as possible.

##### 2. Trainings

Trustees and Members should attend all Open Meeting Law, Ethics in Government Law, and other trainings provided by the District. The Board of Trustees may prescribe the required trainings.

##### 3. Compliance with Law

Trustees and Members shall comply with all applicable laws and policies, including the Open Meeting Law, Ethics in Government Law, and NRS 318.

### III. **SANCTIONS**

#### *Trustees' Behavior and Conduct*

Trustees who do not follow proper conduct may be reprimanded or formally censured by the Board or other sanctions as deemed appropriate by Board of Trustees.

#### *Members' Behavior and Conduct*

The Board of Trustees may impose sanctions on Members whose conduct does not comply with applicable law or the District's policies and practices, up to and including removal from office. Any form of discipline imposed by Board of Trustees shall be determined by a majority vote of at least a quorum of the Board at a noticed public meeting conducted pursuant to the Open Meeting Law, including NRS 241.030-033.



*Non-Exclusive*

The above sanctions are non-exclusive and Trustees and Members may be subject to other remedies as provided by District policy or practice or applicable law.

# REDLINE VERSION

# INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT CODE OF CONDUCT FOR ELECTED AND APPOINTED OFFICIALS

## I. PURPOSE AND APPLICABILITY

The Board of Trustees has adopted a Code of Conduct for Elected and Appointed Officials (“Code”) to assure public confidence in the integrity of local government and its effective and fair operation, and to foster a professional and courteous working relationship between the Trustees, and between the Trustees and members of committees of the District and staff. This Code applies to the members of the Board of Trustees (“Trustees”) and to the members of any ~~commission or~~ committee of the District formed by the Board and ~~otherwise~~—subject to the Open Meeting Law, including the Audit Committee (“Members”). The Code of Conduct does not apply to members of any General Manager advisory group not subject to the Open Meeting Law.

## II. CONDUCT

The constant and consistent theme through all of the Code is “respect.” Demonstrating respect for each individual through words and actions is the touchstone that can help guide Trustees and ~~commission and committee members~~ Members to do the right thing in even the most difficult situations.

### A-A. Elected and Appointed Officials’ Conduct with One Another

Elected and appointed officials are composed of individuals with a wide variety of backgrounds, personalities, values, opinions, and goals. Despite this diversity, all have chosen to serve in public office in order to preserve and protect the present and the future of the community. In all cases, this common goal should be acknowledged even though individuals may “agree to disagree” on contentious issues.

#### 1-1. In Public Meetings

##### *Practice civility and decorum in discussions and debate*

Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of a free democracy in action. ~~This does not allow, however, public officials to~~ Trustees or Members shall not make belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments. No personal attacks of any kind should be made by a Trustee or Member upon another Trustee, staff, Member, or a member of the public. Trustees and Members should be aware of their body language and facial expression and shall avoid “eye rolling,” “smirks,” or similar actions which demonstrate a lack of respect for the speaker. No shouting or physical actions that could be construed as threatening will be tolerated.

##### *Honor the role of the chair in maintaining order*

It is the responsibility of the chair to keep the comments of ~~members~~Trustees or Members on track during public meetings. Trustees and Members should honor efforts by the chair to focus discussion on current agenda items. If there is disagreement about the agenda or the chair's actions, those objections should be voiced politely and with reason, following procedures outlined in parliamentary procedure and applicable policy.

*Demonstrate effective problem-solving approaches*

Trustees and Members have a public stage to show how individuals with disparate points of view can find common ground and seek a compromise that benefits the community as a whole. This does not imply that Trustees or Members cannot dissent if a compromise is not possible.

~~2-2.~~ In Private Encounters

*Continue respectful behavior in private*

The same level of respect and consideration of differing points of view that is deemed appropriate for public discussions should be maintained in private conversations.

~~B. Elected and Appointed Officials~~ B. Trustees' and Members' Conduct with District Staff

District governance relies on the cooperative efforts of ~~elected-officials~~Trustees who set policy, ~~appointed-officials~~Members who advise the ~~elected~~Trustees, and District staff who implement and administer the ~~Board's~~Trustees' policies. Therefore, every effort should be made to be cooperative and show mutual respect for the contributions made by each individual for the good of the community. This does not mean that dissent or disagreement is not permitted but that it should be conducted and expressed consistent with this policy.

*Treat all staff ~~as professionals~~ respectfully, fairly and professionally*

Clear, honest communication that respects the abilities, experience, and dignity of each individual is expected. ~~Peer~~Demeaning, distrustful, or other unprofessional behavior towards staff is not acceptable.

*Member questions/inquiries to District staff*

1. General. ~~Board and commission/committee~~Trustee and Member communications with District staff should be limited to normal business hours unless the circumstances warrant otherwise. ~~Responses, including an emergency. Staff will respond to questions posed outside of normal business hours should be expected no earlier than~~ or requests for information no later than the end of the next business day.

2. Routine Requests for Information and Inquiries. ~~Officials~~Trustees and Members may contact staff directly for information made readily available to the general public on a regular basis ~~(e.g. For example, "What are the recreation center's hours of operation?" or, "How does one reserve a tee time at the golf course?").~~ ~~Under these circumstances staff shall treat the official no differently than,~~ or "What is the District policy on \_\_\_\_\_?". Staff shall respond to Trustees and Members as they would members of the general public, ~~and the official.~~ Trustee or Member shall not use their ~~elected~~ status to secure preferential treatment, nor shall they give staff direction or instruction related to their performance of duties. The General Manager does not need to be advised of such contacts.
  
3. Non-Routine Requests for Readily Available Information. ~~Officials~~Trustees and members may also contact staff directly for easily retrievable information not routinely requested by the general public so long as it does not require staff to discuss the issue or express an opinion (e.g., "How many utility customers are there in IVGID?"). "How much has the District spent on \_\_\_\_\_?", "Please provide me with a copy of the following document(s) \_\_\_\_\_", or "How did you calculate a number on a financial or accounting document?")
  
4. Non-Routine Requests Requiring Special Effort. Any ~~official's~~Trustee's or Member's request or inquiry ~~that requires~~requiring staff to compile information that is not readily available ~~or easily retrievable~~ and/or ~~that~~ requests staff to express an opinion (legal or otherwise) must be directed to the General Manager, or ~~to the~~ Legal Counsel, as appropriate ~~(e.g. For example, "How many Study Issues completed over the past five years have required 500 or more hours of staff time?")~~ "Please explain a proposed public works project, bid or matter related to a public works project." The General Manager shall be responsible for ~~distributing~~assigning such requests to ~~his/her staff for follow-up.~~ their staff for response; further, the General Manager shall provide the anticipated time in which the request/inquiry will be provided by staff. The designated staff member shall be responsible for responding promptly, but the General Manager and Trustee or Member shall work together to set a mutually convenient schedule for the response.
  
- ~~5-5.~~ Meeting Requests. Any ~~official's~~Trustee's or Member's request for a meeting with staff must be directed to the General Manager or Legal Counsel, as appropriate, except to request a project or information under items 2 or 3 above or as otherwise provided by law or District policy.

*Do not disrupt District staff from their jobs*

~~Elected and appointed~~ Trustees or Members officials should not disrupt District staff while they are in meetings, on the phone, or ~~engrossed~~ engaged in performing their job functions ~~in order to have~~ meet their individual needs ~~met~~. ~~Do~~ Trustees or Members will not attend staff meetings unless requested by staff—; even if the ~~elected or appointed official~~ Trustee or Member does not say anything, ~~his or her~~ their presence may imply support, show partiality, ~~and~~ or hamper staff's ability to do their job objectively.

*Avoid publicly criticizing an individual employee*

~~Elected and appointed officials~~ Trustees or Members should avoid expressing concerns about the performance of a District employee in public, to the employee directly, or to the employee's manager. Comments about staff performance should be ~~made~~ directed to the General Manager through private correspondence or conversation. ~~Appointed officials should make their comments regarding staff to the General Manager or the Chair of the~~ Trustees or Members may also provide staff performance feedback to the Board of Trustees Chair. For the Board of Trustees, this ~~paragraph~~ direction does not apply to ~~staff like~~ the General Manager or Legal Counsel ~~that, as they~~ report directly to the Board of Trustees.

G.C. Elected and Appointed Officials' Conduct with the Public

1. In Public Meetings

Making the public feel welcome is an important part of the democratic process. No signs of partiality, prejudice or disrespect should be evident on the part of individual ~~members~~ Trustees or Members toward an individual participating in a public forum. Every effort should be made to be fair and impartial in listening to public comment and testimony.

~~Give the appearance of~~ Engage in active listening

It is disconcerting to speakers, including public commentators, to have ~~members~~ Trustees and Members not look at them when they are speaking. It is fine to look down at documents or to make notes, but reading for a long period of time or gazing around the room gives the appearance of disinterest. Be aware of facial expressions, especially those that could be interpreted as "smirking," disbelief, anger or boredom.

No personal attacks of any kind, under any circumstance, are permitted. Trustees and Members should be aware that their body language and tone of voice, as well as the words they use, can appear to be intimidating or aggressive.

2. In Unofficial Settings

*Make no promises on behalf of the Board, commission/committee or District*

Trustees and Members ~~will frequently~~ may be asked to explain a Board or ~~commission/committee~~ action or to give their opinion about an issue as they meet and talk with constituents in the community. It is appropriate to give a brief overview of District policy and to refer to staff for further information. It is inappropriate to ~~overtly~~ actually or implicitly promise Board or ~~commission/committee~~ action, or to promise staff will do something specific.

*Make no personal comments about other ~~members~~ Trustees or Members*

It is unacceptable to blame other Trustees or persons for a vote by a Trustee and a Trustee should always take responsibility for their own votes. It is acceptable to publicly disagree about an issue, but it is unacceptable to make derogatory comments about other ~~members~~ Trustees or Members, their opinions and actions. It is unacceptable to make any false or inaccurate statements about another Trustee or Member.

#### Accurately Present Past Decisions

As the Board and committee acts as a single body, Trustees and Members should not misrepresent or undermine prior decisions outside of a meeting. Trustees or Members may utilize reconsideration or other procedural vehicle to have the Board of Trustees or committee re-evaluate a prior decision. This paragraph does not prevent a Trustee or Member explaining their vote and rationale for any vote.

#### D. Conduct Generally

##### 1. Attendance at Meetings

Trustees and Members should attend all meetings unless they are unable to do so. If a Trustee or Member cannot attend a meeting, they should notify the Chair as soon as possible.

##### 2. Trainings

Trustees and Members should attend all Open Meeting Law, Ethics in Government Law, and other trainings provided by the District. The Board of Trustees may prescribe the required trainings.

##### 3. Compliance with Law

Trustees and Members shall comply with all applicable laws and policies, including the Open Meeting Law, Ethics in Government Law, and NRS 318.

### ~~III.~~ III. **SANCTIONS**

~~Councilmembers~~Trustees' Behavior and Conduct

Trustees who ~~intentionally and repeatedly~~ do not follow proper conduct may be reprimanded or formally censured by the Board or other sanctions as deemed appropriate by Board of Trustees.

~~Commission and Committee Members'~~ Behavior and Conduct

The Board of Trustees may impose sanctions on ~~commission and committee members~~Members whose conduct does not comply with applicable law or the District's policies and practices, up to and including removal from office. Any form of discipline imposed by Board of Trustees shall be determined by a majority vote of at least a quorum of the Board at a noticed public meeting conducted pursuant to the Open Meeting Law, including NRS 241.030-033.

*Non-Exclusive*

The above sanctions are non-exclusive and ~~members~~Trustees and Members may be subject to other remedies as provided by District policy or practice or applicable law.



<b>Summary report:</b>	
<b>Litera Compare for Word 11.1.0.69 Document comparison done on 9/22/2022 2:23:09 PM</b>	
<b>Style name:</b> Default Style	
<b>Intelligent Table Comparison:</b> Active	
<b>Original filename:</b> H.2. - IVGID Code of Conduct-cl.docx	
<b>Modified DMS:</b> iw://bbklaw-mobility.imanage.work/IMANAGE/40710596/3	
<b>Changes:</b>	
<u>Add</u>	93
<del>Delete</del>	75
<del>Move From</del>	0
<u>Move To</u>	0
<u>Table Insert</u>	0
<del>Table Delete</del>	0
<u>Table moves to</u>	0
<del>Table moves from</del>	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
<b>Total Changes:</b>	<b>168</b>

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Tim Callicrate  
Board Chairman

**FROM:** Michaela Tonking  
Board Treasurer

**SUBJECT:** Review, discuss and possibly approve Board Policy 3.1.0 –  
Conduct Meetings of the Board of Trustees

**DATE:** September 28, 2022

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### **I. RECOMMENDATION**

It is recommended that the Board of Trustees make a motion to approve Board Policy 3.1.0.

### **II. BACKGROUND**

Board Policy 3.1.0, Conduct Meetings of the Board of Trustees, was last updated on September 30, 2020.

### **III. DISCUSSION**

This agenda item seeks to provide the Board of Trustees with the opportunity to approve Board Policy 3.1.0. as updated. The updates are to bring the policy into conformance with a variety of changes made throughout the past 2 years and seeks to clarify and specify certain actions currently in practice.

Attachments:

- Board Policy 3.1.0 – Current version, redline version, conformed version

# Policy 3.1.0 - As it exists today



## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

**POLICY.** The Board of Trustees will establish the time and place of the regular meeting of the Board of Trustees of the Incline Village General Improvement District and provide the manner in which special meetings of said District may be called, designating the meeting location, and establishing the order of business and rules for its proceedings for the Incline Village General Improvement District, Washoe County, State of Nevada

Notice and conduct of all meetings shall conform with the provisions in Nevada Revised Statutes (NRS) 241.020 and NRS 281A (Ethics In Government). Meeting minutes and transcripts of meeting will be in compliance with NRS 241.035.

- 0.1 Regular Meetings.** The regular meeting times and location shall be set by the Board of Trustees.
- 0.2 Special Meetings.** Special meetings of the Board of Trustees shall be held upon call of the Chair of the Board or at least two of the Trustees.
- 0.3 Meeting Place.** All Board of Trustees meetings shall be held within the District.
- 0.4 Item(s) of Business/Agenda Preparation.** The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda and supporting materials for each meeting. The Chair, in cooperation with the General Manager, will place on the Agenda any item requested by a fellow Trustee. If a person or party, including the general public, wishes to have a matter considered by the Board, a written request should be submitted to the General Manager, in advance of the meeting, allowing enough time for staff research. The amount of advance time required will be determined by the General Manager, based upon Board Policy, administrative procedure, and the facts in each instance. Unless directed otherwise by the Board, the Chair and the General Manager may delay consideration of an item, based upon the length of an agenda, need for coordination with other agenda items, meeting efficiency, or other considerations.



## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

No matter shall be heard or acted upon without all relevant materials. Public comment may be scheduled for individual agenda items in addition to the initial and closing public comment period at the discretion of the Chair. Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item.

The item(s) of business at the regular meetings of said Board may include, but are not limited to:

- Pledge of Allegiance
- Roll call of Trustees
- Initial Public Comment – not to include comments on General Business items with scheduled public comment
- Approval of Agenda
- Public Hearings (if any)
- District Staff Update (if any) – once a month the General Manager is to provide a formal written report outlining the contracts/expenditures s/he approved with proper spending authority (under \$50,000)
- Review of the long range calendar
- Legal Counsel Update (if any)
- Reports to the Board – Reports are intended to inform the Board and/or the public
  - Audit Committee (if appropriate)
  - Treasurers Report (if any)
    - Payment of Bills – For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.
- Consent Calendar (if any)



## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

- In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to budget, user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section.
- Any member of the Board may request the removal of a particular item from the consent calendar and that the matter shall be removed and addressed in the General Business section of the meeting.
- A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.
- General Business
- Approval of minutes
- Reports
  - Reports are intended to inform the Board and/or the public.
- Final Public Comment
- Adjournment

### **0.5 Rules of Proceedings.**

- a. Public Meetings. All meetings of the Board shall be in accordance with NRS 241, the Nevada Open Meeting Law.
- b. Quorum. A majority of the Board of Trustees present in person or by remote communication shall constitute a quorum for the transaction of business. In no event shall any matter be approved without the affirmative vote of three trustees.
- c. Method of Action. The Board of Trustees shall act only by motion which, to become effective, shall be adopted by the affirmative vote of at least a majority of its members, which is



## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

three (3), unless otherwise provided by statutes, including but not limited to NRS 318.280 and NRS 318.350. In the event of only three members present, the method of action must be unanimous.

The District and its Board will operate according to NRS 281A, Ethics In Government. Should a conflict of interest be a concern, the Trustee will abide by NRS 281A and potentially abstain from voting. According to NRS 241.0355, an abstention is not a vote in favor.

- d. Recording Vote. All Trustees present and voting, shall have their yes/ayes and no/nays taken on all actions taken and entered into the minutes. All Trustees shall have the equal right to vote, make and second motions. If the vote for/against any item is not unanimous, the Chair may ask the Clerk to conduct a roll call vote.
- e. Ordinances. The enacting clause of all ordinances passed by the Board shall include the word "ordinance" and be consecutively numbered. All actions to pass or revise an ordinance shall be attested by the Secretary.
- f. Contracts. Contracts proposed and/or estimated to exceed \$50,000 must be approved by the Board of Trustees. The General Manager has the authority to execute contracts, not to exceed \$50,000, so long as the funds were budgeted for the specific purpose. All documents approved or awarded by the Board shall be signed in the name of the District by the Chair and countersigned by the Secretary, unless authorization to sign is given to another person(s) by the Board.
- g. Claims. The Board of Trustees may engage the General Manager and General Counsel to negotiate on behalf of IVGID, the settlement of all property damage, personal injury, or liability claims. Final settlement of such claims must be approved by the Board. The General Manager may accept a tentative



## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

settlement, which shall not be final and binding upon IVGID, unless and until approved by the Board of Trustees.

- h. Litigation. The General Manager must obtain Board of Trustees authorization, at a public meeting, to initiate any lawsuit, appeal any decision or judgement, or retain legal counsel to defend a lawsuit.
- 0.6 Robert's Rules.** Unless contrary to this rule, such meetings shall be substantially conducted in conformity with Robert's Rules of Order unless those provisions conflict with Chapter 241 of the NRS, in which case, the statutes will prevail.
- 0.7 Reconsideration.** Reversal, or substantial modification, of any item by the Board of Trustees within six months of the meeting date at which the action was taken, shall only be considered as follows:
- The General Manager may request reconsideration of any action of the Board, and place reconsideration of the action before the Board, if the General Manager determines that the action compromises the efficiency of operations or otherwise impairs the effective management of the District.
  - A Board action may also be scheduled for reconsideration if at least three Trustees make the request.
  - Written requests for reconsideration by any other person or party, including members of the general public, will be distributed to the Trustees but shall not be placed on the Board agenda, without the concurrence of at least three Trustees, as provided above.

If the original action was taken after a Public Hearing, a second Public Hearing shall be held in conjunction with any reconsideration.

Once placed on the agenda under the procedure established herein, the Board may rescind, modify, reaffirm, or take no action on the item; in the same manner it would take action on any other General Business agenda item.





## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

**0.8 Officers of the Board.** As the first item of General Business at the first meeting of the calendar year, the Board of Trustees shall elect a Chair, Vice Chair, Treasurer, and Secretary. Each will begin their term immediately after the election and to assume their role for the duration of the first meeting continuing until the next election.

According to NRS 318.085(1), the role of Treasurer and the Secretary may be fulfilled by someone other than a Trustee.

Should a vacancy occur, the Board of Trustees shall follow NRS 318.090(5) to fill the vacancy. The most current roster for the current Board of Trustees is located on the District's website.

**0.9 Advisory Committees.** The Board of Trustees may from time to time establish citizen committees to advise it on policy matters of the District. All such committees shall serve at the pleasure of the Board, and the Board shall have the authority to remove any member or all members from any and all committees at any time, or to change any of the terms of office thereof. Unless otherwise provided for in the document creating such committee and as permitted by applicable law (i.e. the Audit Committee). Committees shall be advisory in nature only, and shall have no authority to set policy; expend or obligate funds; hire, fire, supervise, or direct staff; or speak on behalf of the District, the Board, or its officers or employees. All committees shall conduct their business according to Roberts Rules of Order and shall conform to all provisions of the Nevada Open Meeting Law. If any Trustee is appointed to serve on a committee, the Trustee shall be the chair of that committee, unless other methods for selecting the chair have been approved by the Board of Trustees. If more than one Trustee is appointed to serve on the committee, then the Board shall determine by motion which Trustee shall serve as chair.

The General Manager may establish citizen advisory committees or bodies to advise the General Manager on areas of interest. These Citizen Advisory Committees are distinctively different from Board advisory committees as they are created by the General Manager to provide input. As such, they are not subject to the Nevada Open



## **Conduct Meetings of the Board of Trustees Policy 3.1.0**

Meeting Law, but a reasonable attempt is to be made to notify members of the public of their meetings.

- 0.10 Legislative Matters.** The General Manager may from time to time propose positions on legislative issues, which positions shall be reviewed and approved by the Board at its regular meeting.
- 0.11 Conflict Resolution.** In the event that the provisions of Policy 3.1.0 conflict with any other Policy Provisions, this policy shall prevail.

# Policy 3.1.0

## - Redline



## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

**POLICY.** The Board of Trustees will establish the time and place of the regular meeting of the Board of Trustees of the Incline Village General Improvement District and provide the manner in which special meetings of said District may be called, designating the meeting location, and establishing the order of business and rules for its proceedings for the Incline Village General Improvement District, Washoe County, State of Nevada

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- 0.3 Meeting Place.** All Board of Trustees meetings shall be held within the District.
- 0.4 Item(s) of Business/Agenda Preparation.** The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda and supporting materials for each meeting. The Chair, in cooperation with the General Manager, will place on the Agenda any item requested by a fellow Trustee. If a person or party, including the general public, wishes to have a matter considered by the Board, a written request should be submitted to the General Manager, in advance of the meeting, allowing enough time for staff research. The amount of advance time required will be determined by the General Manager, based upon Board Policy, administrative procedure, and the facts in each instance. Unless directed otherwise by the Board, the Chair and the General Manager may delay consideration of an item, based upon the length of an agenda, need for coordination with other agenda items, meeting efficiency, or other considerations.



## Conduct Meetings of the Board of Trustees Policy 3.1.0

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- Roll call of Trustees
- Initial Public Comment – not to include comments on General Business items with scheduled public comment
- Approval of Agenda
- Public Hearings (if any)
- District Staff Update (if any) – once a month the General Manager is to provide a formal written report outlining the contracts/expenditures s/he approved with proper spending authority (under ~~\$50,000~~\$100,000)
- Review of the long range calendar
- Legal Counsel Update (if any)
- Reports to the Board – Reports are intended to inform the Board and/or the public
  - Audit Committee (if appropriate)
  - Treasurers Report (if any)
    - Payment of Bills – For District payments exceeding ~~\$10,000~~\$50,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than ~~\$10,000~~\$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.
- Consent Calendar (if any)

~~Effective September 30, 2020~~Proposed September 28, 2022



## Conduct Meetings of the Board of Trustees Policy 3.1.0

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- Any member of the Board may request the removal of a particular item from the ~~C~~consent ~~C~~alendar, at the time of the agenda approval, and that the matter shall be removed and addressed in the General Business section of the meeting.
- A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.
- General Business
- Approval of minutes
- Reports
  - Reports are intended to inform the Board and/or the public.
- Final Public Comment
- Board of Trustees Updates
- Adjournment

### 0.5 Rules of Proceedings.

- a. Public Meetings. All meetings of the Board shall be in accordance with NRS 241, the Nevada Open Meeting Law.
- b. Quorum. A majority of the Board of Trustees present in person or by remote communication shall constitute a quorum for the transaction of business. In no event shall any matter be approved without the affirmative vote of three Trustees.



## Conduct Meetings of the Board of Trustees Policy 3.1.0

- c. Method of Action. The Board of Trustees shall act only by motion which, to become effective, shall be adopted by the affirmative vote of at least a majority of its members, which is three (3), unless otherwise provided by statutes, including but not limited to NRS 318.280 and NRS 318.350. In the event of only three members present, the method of action must be unanimous.

The District and its Board will operate according to NRS 281A, Ethics In Government. Should a conflict of interest be a concern, the Trustee will abide by NRS 281A and potentially abstain from voting. According to NRS 241.0355, an abstention is not a vote in favor.

- d. Recording Vote. All Trustees present and voting, shall have their yes/ayes and no/nays taken on all actions taken and entered into the minutes. All Trustees shall have the equal right to vote, make and second motions. If the vote for/against any item is not unanimous, the Chair may ask the Clerk to conduct a roll call vote.
- e. Ordinances. The enacting clause of all ordinances passed by the Board shall include the word "ordinance" and be consecutively numbered. All actions to pass or revise an ordinance shall be attested by the Secretary.
- f. Contracts. Contracts proposed and/or estimated to exceed ~~\$50,000~~ \$100,000 must be approved by the Board of Trustees. The General Manager has the authority to execute contracts, not to exceed ~~\$50,000~~ \$100,000, so long as the funds were budgeted for the specific purpose. All documents approved or awarded by the Board shall be signed in the name of the District by ~~the Chair and countersigned by the Secretary~~ two (2) officers of the Board of Trustees, unless authorization to sign is given to another person(s) by the Board.
- g. Claims. The Board of Trustees may engage the General Manager and General Counsel to negotiate on behalf of IVGID,

~~Effective September 30, 2020~~ Proposed September 28, 2022



## Conduct Meetings of the Board of Trustees Policy 3.1.0

the settlement of all property damage, personal injury, or liability claims. Final settlement of such claims must be approved by the Board. The General Manager may accept a tentative settlement, which shall not be final and binding upon IVGID, unless and until approved by the Board of Trustees.

- h. Litigation. The General Manager must obtain Board of Trustees authorization, at a public meeting, to initiate any lawsuit, appeal any decision or judgement, or retain legal counsel to defend a lawsuit.

**0.6 Robert's Rules.** Unless contrary to this rule, such meetings shall be substantially conducted in conformity with Robert's Rules of Order unless those provisions conflict with Chapter 241 of the NRS, in which case, the statutes will prevail.

**0.7 Reconsideration.** Reversal, or substantial modification, of any item by the Board of Trustees within six months of the meeting date at which the action was taken, shall only be considered as follows:

- The General Manager may request reconsideration of any action of the Board, and place reconsideration of the action before the Board, if the General Manager determines that the action compromises the efficiency of operations or otherwise impairs the effective management of the District.
- A Board action may also be scheduled for reconsideration if at least three Trustees make the-written requests.
- Written requests for reconsideration by any other person or party, including members of the general public, will be distributed to the Trustees but shall not be placed on the Board agenda, without the concurrence of at least three Trustees, as provided above.

If the original action was taken after a Public Hearing, a second Public Hearing shall be held in conjunction with any reconsideration.

Once placed on the agenda under the procedure established herein, the Board may rescind, modify, reaffirm, or take no action on the item;





## Conduct Meetings of the Board of Trustees Policy 3.1.0

in the same manner it would take action on any other General Business agenda item.

- 0.8 Officers of the Board.** As the first item of General Business at the first meeting of the calendar year, the Board of Trustees shall elect a Chair, Vice Chair, Treasurer, and Secretary. It is recommended that the officers of the Board rotate on a reasonable basis. Each Officers term will begin as defined by the agenda item and will continue their term immediately after the election and to assume their role for the duration of the first meeting continuing until the next election.

According to NRS 318.085(1), the role of Treasurer and the Secretary may be fulfilled by someone other than a Trustee.

Should a vacancy occur, the Board of Trustees shall follow NRS 318.090(5) to fill the vacancy. The most current roster for the current Board of Trustees is located on the District's website.

- 0.9 Advisory Committees.** The Board of Trustees may from time to time establish citizen committees to advise it on policy matters of the District. All such committees shall serve at the pleasure of the Board, and the Board shall have the authority to remove any member or all members from any and all committees at any time, or to change any of the terms of office thereof. Unless otherwise provided for in the document creating such committee and as permitted by applicable law ~~(i.e. the Audit Committee)~~. Committees shall be advisory in nature only, and shall have no authority to set policy; expend or obligate funds; hire, fire, supervise, or direct staff; or speak on behalf of the District, the Board, or its officers or employees. All committees shall conduct their business according to Roberts Rules of Order and shall conform to all provisions of the Nevada Open Meeting Law. If any Trustee is appointed to serve on a committee, the Trustee shall be the chair of that committee, unless other methods for selecting the chair have been approved by the Board of Trustees. If more than one Trustee is appointed to serve on the committee, then the Board shall determine by motion which Trustee shall serve as chair.



## Conduct Meetings of the Board of Trustees Policy 3.1.0

The General Manager may establish citizen advisory committees or bodies to advise the General Manager on areas of interest. These Citizen Advisory Committees are distinctively different from Board advisory committees as they are created by the General Manager to provide input. As such, they are not subject to the Nevada Open Meeting Law, but a reasonable attempt is to be made to notify members of the public of their meetings. Only 1 Board member may serve on each Advisory Committee established by the General Manager. A Board member may serve on multiple Advisory Committees established by the General Manager.

- 0.10 Legislative Matters.** The General Manager may from time to time propose positions on legislative issues, which positions shall be reviewed and approved by the Board at its regular meeting.
- 0.11 Conflict Resolution.** In the event that the provisions of Policy 3.1.0 conflict with any other Policy Provisions, this policy shall prevail.

Policy 3.1.0

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Conformed



## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

**POLICY.** The Board of Trustees will establish the time and place of the regular meeting of the Board of Trustees of the Incline Village General Improvement District and provide the manner in which special meetings of said District may be called, designating the meeting location, and establishing the order of business and rules for its proceedings for the Incline Village General Improvement District, Washoe County, State of Nevada

Notice and conduct of all meetings shall conform with the provisions in Nevada Revised Statutes (NRS) 241.020 and NRS 281A (Ethics In Government). Meeting minutes and transcripts of meeting will be in compliance with NRS 241.035.

- 0.1 Regular Meetings.** The regular meeting times and location shall be set by the Board of Trustees.
- 0.2 Special Meetings.** Special meetings of the Board of Trustees shall be held upon call of the Chair of the Board or at least two of the Trustees.
- 0.3 Meeting Place.** All Board of Trustees meetings shall be held within the District.
- 0.4 Item(s) of Business/Agenda Preparation.** The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda and supporting materials for each meeting. The Chair, in cooperation with the General Manager, will place on the Agenda any item requested by a fellow Trustee. If a person or party, including the general public, wishes to have a matter considered by the Board, a written request should be submitted to the General Manager, in advance of the meeting, allowing enough time for staff research. The amount of advance time required will be determined by the General Manager, based upon Board Policy, administrative procedure, and the facts in each instance. Unless directed otherwise by the Board, the Chair and the General Manager may delay consideration of an item, based upon the length of an agenda, need for coordination with other agenda items, meeting efficiency, or other considerations.



## **Conduct Meetings of the Board of Trustees Policy 3.1.0**

No matter shall be heard or acted upon without all relevant materials. Public comment may be scheduled for individual agenda items in addition to the initial and closing public comment period at the discretion of the Chair. Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item.

The item(s) of business at the regular meetings of said Board may include, but are not limited to:

- Pledge of Allegiance
- Roll call of Trustees
- Initial Public Comment – not to include comments on General Business items with scheduled public comment
- Approval of Agenda
- Public Hearings (if any)
- District Staff Update (if any) – once a month the General Manager is to provide a formal written report outlining the contracts/expenditures s/he approved with proper spending authority (under \$100,000)
- Review of the long range calendar
- Legal Counsel Update (if any)
- Reports to the Board – Reports are intended to inform the Board and/or the public
  - Audit Committee (if appropriate)
  - Treasurers Report (if any)
    - Payment of Bills – For District payments exceeding \$50,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.
- Consent Calendar (if any)



## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

- In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include any action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section.
  - Any member of the Board may request the removal of a particular item from the Consent Calendar, at the time of the agenda approval, and that the matter shall be removed and addressed in the General Business section of the meeting.
  - A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.
- General Business
  - Approval of minutes
  - Reports
    - Reports are intended to inform the Board and/or the public.
  - Final Public Comment
  - Board of Trustees Updates
  - Adjournment

### **0.5 Rules of Proceedings.**

- a. Public Meetings. All meetings of the Board shall be in accordance with NRS 241, the Nevada Open Meeting Law.
- b. Quorum. A majority of the Board of Trustees present in person or by remote communication shall constitute a quorum for the transaction of business. In no event shall any matter be approved without the affirmative vote of three Trustees.
- c. Method of Action. The Board of Trustees shall act only by motion which, to become effective, shall be adopted by the affirmative vote of at least a majority of its members, which is



## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

three (3), unless otherwise provided by statutes, including but not limited to NRS 318.280 and NRS 318.350. In the event of only three members present, the method of action must be unanimous.

The District and its Board will operate according to NRS 281A, Ethics In Government. Should a conflict of interest be a concern, the Trustee will abide by NRS 281A and potentially abstain from voting. According to NRS 241.0355, an abstention is not a vote in favor.

- d. Recording Vote. All Trustees present and voting, shall have their yes/ayes and no/nays taken on all actions taken and entered into the minutes. All Trustees shall have the equal right to vote, make and second motions. If the vote for/against any item is not unanimous, the Chair may ask the Clerk to conduct a roll call vote.
- e. Ordinances. The enacting clause of all ordinances passed by the Board shall include the word "ordinance" and be consecutively numbered. All actions to pass or revise an ordinance shall be attested by the Secretary.
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## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

settlement, which shall not be final and binding upon IVGID, unless and until approved by the Board of Trustees.

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## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

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## **Conduct Meetings of the Board of Trustees**

### **Policy 3.1.0**

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