

MEMORANDUM

TO: Board of Trustees

FROM: Adam Cripps
Assistant Director of Finance

SUBJECT: Conduct Interviews from the Five Citizen Submittals for the Position of Audit Committee Member At-Large and then Select Two Citizen Submittals to Become Members of the Incline Village General Improvement District Audit Committee and Appoint Two Board of Trustees Members to Become Members of the Incline Village General Improvement District Audit Committee, all positions would be effective April 25, 2024

DATE: April 16, 2024

Tonight, the Board of Trustees will be conducting the interviews of the five (5) citizen applicants who submitted their resumes for consideration to be an Audit Committee At-Large member. Following these interviews, the Board of Trustees may appoint up to two (2) of these individuals to serve.

A sample motion would be as follows:

The Board of Trustees makes a motion to appoint [insert name(s)] to the Incline Village General Improvement District Audit Committee effective April 25, 2024. This appointment will be for a two-year term ending April 30, 2026.

Also, tonight, the Board of Trustees will be appointing two Board members to serve on the Audit Committee as the last appointment was made on February 8, 2023 and as these are annual appointments, it is time to make new appointments to this committee.

A sample motion would be as follows:

The Board of Trustees makes a motion to appoint Trustee [insert name(s)] to the Incline Village General Improvement District Audit Committee effective April 25, 2024. The term of this appointment is for one year unless the Trustees term of service ends prior to April 24, 2025. If the term of service ends prior, the term of appointment ends at the end of that service.



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 agendaize to appoint a new



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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.¹

- 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 1st and expire on the last day of February of the applicable year. Committee members appointed to terms originally set to expire on June 30th 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

¹ “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.



VOLUNTEER Registration, Release and Waiver, and Emergency Contact Information

Name of Volunteer _____ Adult Child

Address _____
 Street / PO Box _____ City _____ State _____ Zip _____

Phone Numbers _____
 Day _____ Evening _____ Mobile _____

Email: _____

In reference to this Registration, it is understood that Incline Village General Improvement District (IVGID) is a governmental entity formed under Nevada Revised Statute 318. IVGID (aka) - **Diamond Peak Ski Resort, Incline Village Parks & Recreation, The Golf Courses at Incline Village, and Public Works & Utilities.**

The volunteer agrees to volunteer his/her services to IVGID in the capacity of:

_____	for	_____
Activity /Service		Department
_____		_____
Date Activity Begins		Date Registration Expires

Volunteer agrees:

- 1) To perform this service for IVGID for civic, charitable or humanitarian reasons, without promise, expectation or receipt of compensation for services rendered;
- 2) To offer this service freely and without pressure or coercion, direct or implied, from IVGID;
- 3) That he/she is not employed by IVGID to perform the same type of services as those for which he/she is agreeing to volunteer;
- 4) That IVGID does afford worker's compensation benefits to volunteer;
- 5) That if requested, he/she will be afforded a list of any inherent risks for the activity agreeing to volunteer.

Volunteer understands that IVGID is depending on his/her services. If for a serious reason, the volunteer cannot keep this commitment, the volunteer will notify his/her supervisor in advance. Additionally, Volunteer understand and agrees that he/she may have access to confidential and attorney-client privileged information. Volunteer agrees to keep such information confidential unless disclosure is authorized by IVGID or required by law.

⇒Please initial to indicate you have read and understand the above _____

RELEASE OF LIABILITY

I hereby, for myself, for my minor, and/or for my heirs, executors, and administrators, do hereby **RELEASE, HOLD HARMLESS, AND INDEMNIFY** IVGID, the organizers and/or sponsors of this activity, its officers, representatives, agents, trustees, and employees, from any and all liability for any damages and/or bodily injury, including death, which they may suffer due to my or my minor child's participation in this activity.

Declaration I declare that I have read and understand the contents of this form including the inherent risks noted below. I am aware that this is a **RELEASE OF LIABILITY** and a contract between myself / minor child noted above and IVGID and sign it of my own free will.

Assumption Of Risk I understand that there are inherent risks in the activity I am volunteering for and that anyone, including a minor child, participating in such an activity may be exposed to the risk of bodily injury and/or property damage due to the nature of such activities. I acknowledge that I have read and have initialed the inherent risks noted and I agree to assume such risks either for myself and/or a minor child in the participation of this activity.

⇒Please initial to indicate you have read and understand the above_____

INHERENT RISKS IN THE ACTIVITY AS NOTED

The inherent risks of _____ are hereby defined, but not limited to this definition, as those dangers or conditions, which are an integral part of the activity. Inherent Risks defined are:

Such inherent risks can result in personal, bodily injury including death and/or property damage.

⇒Please initial to indicate you have read the above and accept the inherent risks as noted _____

WORKER'S COMPENSATION WAIVER

Non-Coverage

The undersigned understands that Nevada Revised Statutes (NRS) 616A.130 states, in part, that persons (participants / volunteers) who perform volunteer work in any formal program, which is being conducted within a state or local public organization may be deemed by a self-insured employer as employees and are entitled to the benefits of worker's compensation when the organization *approves* such coverage.

Incline Village General Improvement District (IVGID) is a governmental entity under Nevada Revised Statutes and is a self-insured employer for worker's compensation under NRS 616. IVGID (aka) - **Diamond Peak Ski Resort, Incline Village Parks & Recreation, The Golf Courses at Incline Village, and Public Works & Utilities.**

It is further understood that IVGID does afford worker's compensation benefits to volunteers in any of its programs and I do hereby accept these worker's compensation provisions as stated above. In addition, I understand that a complete copy of NRS 616A.130 may be provided upon request to IVGID.

⇒Please initial to indicate you have read and understand the above_____

Emergency Contact

Volunteer understands that the following information will only be used to contact the designated person listed below in a medical or incident emergency by IVGID. Volunteer further understands that IVGID may furnish first aid care, including but not limited to, transportation of volunteer by paramedical personnel to a facility where defined medical care can be provided at no expense to IVGID.

Emergency Contact _____ Relationship to Volunteer: _____

Emergency Contact Number: _____ Please ✓ one: Cell Phone Home Phone

Name of Parent / Guardian if Volunteer is a Minor: _____
(Please Print)

Signature: _____ Date: _____
(Of Volunteer or Parent / Guardian if Volunteer is a Minor)

Supervisor Signature: _____ Date: _____



The Incline Village General Improvement District Board of Trustees is seeking interested candidates who wish to serve as an At-Large Member of the Audit Committee. The Audit Committee is seeking individuals with experience in accounting, auditing, financial reporting and/or internal controls. Two vacancies are to be filled. Any interested candidate should submit a letter of interest and a resume. These two documents can be submitted either via U.S. Mail addressed to Director of Administrative Services Susan Herron, IVGID, 893 Southwood Boulevard, Incline Village, Nevada 89451; or hand delivered to the aforementioned address; or submitted via e-mail (sah@ivgid.org). It is the interested candidate's responsibility to ensure that their documents have been received for consideration. All submittals must be received no later than April 12, 2024, 12 noon (PST).

Further, all interested candidates must be available to be interviewed during the Incline Village General Improvement District Board of Trustees regular meeting tentatively scheduled for April 24, 2024 at 6:00 p.m. During this meeting, the Board of Trustees may make their final decision and the selected interested applicant may begin serving their term effective April 25, 2024. If you have any questions regarding this matter, please contact Susan Herron, Director of Administrative Services, IVGID, at (775) 832-1207 or via e-mail at sah@ivgid.org.

Ad placed in the Tahoe Daily Tribune which is distributed in Incline Village and Crystal Bay, NV.



Ad placed in the Reno
Gazette Journal.

The Incline Village General Improvement District Board of Trustees is seeking interested candidates who wish to serve as an At-Large Member of the Audit Committee. This is a volunteer position.

The Audit Committee is seeking individuals with experience in accounting, auditing, financial reporting and/or internal controls. Two vacancies are to be filled. Any interested candidate should submit a letter of interest and a resume. These two documents can be submitted either via U.S. Mail addressed to Director of Administrative Services Susan Herron, IVGID, 893 Southwood Boulevard, Incline Village, Nevada 89451; or hand delivered to the aforementioned address; or submitted via e-mail (sah@ivgid.org). It is the interested candidate's responsibility to ensure that their documents have been received for consideration. All submittals must be received no later than April 12, 2024, 12 noon (PST).

Further, all interested candidates must be available to be interviewed during the Incline Village General Improvement District Board of Trustees regular meeting tentatively scheduled for April 24, 2024 at 6:00 p.m. During this meeting, the Board of Trustees may make their final decision and the selected interested applicant may begin serving their term effective April 25, 2024.

If you have any questions regarding this matter, please contact Susan Herron, Director of Administrative Services, IVGID, at (775) 832-1207 or via e-mail at sah@ivgid.org.

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**PATRICK
DOMINICK**

Patrick Dominick

525 E Golf Creek Lane #34 • Jackson, WY 83001 • Phone: 703.927.5986
E-Mail: 1pldom@gmail.com

April 5, 2024

Susan Herron
IVGID Director of Administrative Services
893 Southwood Boulevard
Incline Village, Nevada 89451

Dear Ms. Herron,

I applied for the volunteer Audit Committee position on-line. I sent my resume via the website, but not a letter of interest. This is the letter of interest.

I have a deep interest in corporate governance and Audit Committee operations. Such has been an integral part of my career. The opportunity for making a positive contribution to the community's governance is exciting. Additionally, I read regularly the local news in the Community First Newsletter.

While we have not yet become permanent residents of Incline Village, our history with the area transcends several years. We have been thinking of a real estate purchase for the last couple of years and have spent holidays in the area.

I am happy to discuss any aspects of this application further. It is more for the intangible rewards that I make this application.

Sincerely,



Patrick Dominick

Patrick L Dominick

Overview

Auditing and financial executive with over thirty-five years working with Audit Committees and Management to improve governance, internal controls and risk management. Demonstrated focus on profitability while promoting adequate and effective procedures and policies. Directed audit and finance teams as large as forty. Chaired Board and Audit Committees for Not-For-Profits. Relevant experience:

- Managed external audit relationships including fees.
- Complied with AICPA Audit Committee guidance.
- Evaluated operations, contracting, finance, governance, IT and regulatory compliance.
- Planned and executed financial statement audits.
- Conducted fraud investigations and assessed fraud prevention programs.
- Planned use of data interrogation software.
- Developed annual and strategic plans.
- Evaluated ethics and whistleblower programs.

Education

MBA, Tulane University, 1979, Finance/Marketing.

BBS, Tulane University, 1977, General Business.

Work History

Jackson Hole Conservation Alliance – Board of Directors Chair – 2023 to present

Protecting wildlife, wild spaces and community character.

Greater Yellowstone Coalition - Board of Directors Treasurer – 2015-2021, Audit Committee Chair, Investment

Committee Chair – Protecting the Yellowstone Ecosystem

Institute Of Internal Auditors (IIA) – Seminar Instructor 2007 - present.

Legal & General America – Vice President, Internal Audit - 1999 to 2013.

Global insurance, annuity and investments firm. Reported to the Board's Audit Committee, directed the internal audit program and managed the external audit relationship.

MSRC - Director of Internal Audit - 1992 to 1998. Maritime firm on-water pollution clean-up.

Reported to the Board's Audit Committee; developed company's first internal audit program.

Perpetual Savings Bank, FSB - Full-service publicly held Bank.

Vice President, General Auditor & Corporate Compliance Officer - 1986 to 1990

Vice President, Director of Accounting & Budgeting - 1990 to 1991

Vice President, Division Director of Finance & Administration - 1991 to 1992

Price Waterhouse – Assurance Manager 1984 to 1986, Supervisor 1981 to 1984

Audited financial statements for publicly and privately held companies (manufacturing, financial services, oil & gas, real estate, law firm). Litigation support. Due diligence reviews.

Professional Designations and Affiliations

Certified Public Accountant (CPA retired)

Certified Fraud Examiner (CFE)

Certified Internal Auditor (CIA)

Certified Risk Management Assurance (CRMA)

American Institute of CPAs

Fellow, Life Management Institute (FLMI).

THEO NICHOLAS

Theo Nicholas

Reno, NV 89503
theon443@gmail.com
+1(717) 510-3932

Trained Analyst with experience in tracking trends and managing revenue. Seeking full-time Management

Analyst position in government agencies to further build my skill sets.

Analyze large sets of numerical data and extract valuable information that can contribute to the company's revenue.

Exercising discretion and judgment in determining what information may be provided and to whom. Moderate math skills.

Specialized analytical knowledge-Audits, tax, and cost/benefit.

Attention to detail.

Ability to work with large data sets.

Decision-making skills.

Technical audit skills.

Numerical proficiency.

Data Analysis.

Critical Thinking.

Analytical Problem-Solving.

Forecasting.

Data based management.

Business Process Improvement.

KPI review and action completion.

Data entry.

Quality Assurance.

Compliance.

Project Management.

Work Experience

Quality Control Auditor (QC Auditor)

ATCO Industries - Reno, NV

January 2023 to Present

Analyzing and determining directions of trends, performing quality control specifically on parts and assembly of automotive electric batteries.

Performing research and analysis of parts for electric vehicle batteries.

Package and prepare for shipping.

Tax Compliance Officer

Internal Revenue Service (IRS) - Reno, NV

October 2021 to August 2022

Performed research and analysis of small businesses owned by taxpayers

Reviewed, summarized, and outlined the financial situations of debtors and making recommendations on the most appropriate legal action.

Kept appropriate staff members informed about the current status of cases.

Supported assignments involving the form, content, and issues of legal instruments and documents, and the steps and procedures involved in processing, storing, and retrieving legal actions and legal information.

Analyzed data as appropriate and prepared associated narrative analysis of data that meets the stated objectives of the study and meets management information needs.

Used established databases and performing data searches, report design, and other data retrieval assignments. Conducted external annual fiscal and operational audit and performed compliance auditing of taxpayers and their small businesses.

Decided on appropriate legal action to take to liquidate judgments.

Served as a contact person for assigned financial litigation cases and providing information and assistance concerning status and relevant procedural issues.

Mail Carrier

United States Postal Service - Washington, DC

March 2020 to September 2020

Delivered and collected mail along a prescribed route by foot/vehicle on a regular schedule, including mail consisting of Parcel Post.

Demonstrated general familiarity with commonly used USPS laws, regulations, products, and procedures.

Routed and cased all classes of mail in sequence of delivery along an established route.

Withdrew mail from the distribution case and preparing it in sequence for efficient delivery independently or by another carrier.

Prepared and separated all classes of mail to be carried by truck to relay boxes along the route for subsequent delivery.

Managed un-deliverable mail in accordance with established procedures.

Used portable electronic scanners as instructed.

Delivered and collected charges on customs, postage-due, and "Cash On Delivery" mail matters.

Tax Account Collection Technician

State of Pennsylvania - Harrisburg, PA

February 2018 to November 2018

Provided a variety of financial litigation legal assistance and technical work requiring specialized knowledge of processes, procedures, and practices to support legal activities.

Exercised discretion and judgment in determining what information may be provided and to whom.

Reviewed, summarized, and outlined debtor's financial situation and recommended appropriate legal action.

Maintained a variety of trial-related documents.

Served as a contact person for financial litigation cases.

Transportation Security Officer

Transportation Security Administration - Baltimore, MD

May 2013 to August 2014

Ensured safety and security of all passengers by screening all passengers and flight crew, including baggage and cargo. Followed and assisted and implemented federal rules, regulations, and passenger guidelines for the traveling public.

Revenue Examiner

State of Maryland - Annapolis, MD
October 2009 to January 2012

Performed research on, evaluating, and analyzing a variety of routine legal topics. Researched references to locate appropriate data using multiple online legal systems. Performed basic legal analysis. Utilized a variety of automated legal research tools, public information databases, and other automated resources to research case/program-specific legal matters. Participated in assigned areas of criminal/civil proceedings. Received, examined, and evaluated cases referred for civil/criminal proceedings by client agencies concerning agency standards for case litigation worthiness and pertinent case law. Conducted interviews of debtors, employers, and agency officials. Provided a variety of financial litigation legal assistance and technical work requiring specialized knowledge of processes, procedures, and practices to support legal activities. Exercised discretion and judgment in determining what information may be provided and to whom. Served as a contact person for financial litigation cases.

Intern/Market Research Analyst Related

September 2004 to November 2005

, , None Selected

Intern/Market Research

Analyst Related Skills

September 2004 to November 2005

Exercising discretion and judgment in determining what information may be provided and to whom. Key Functions: Serving as a Program Analyst for the Office of Travel and Tourism Information and International Trade Administration. Producing analyses and reports concerning international trade and tourism. Developing financial and economic analyses from statistical/narrative documents and creating summary reports. Gathering and analyzing the Bureau of Economic Analysis financial data on international travel activity. Identifying trends and resolving inconsistencies. Participating in a team that is responsible for developing and executing special projects economic analyses and studies regarding the relationship that international trade and tourism have on the balance of imports and exports. Assisting in the development of overseas package travelers' fact sheets and market profiles based on outbound data reviews. Identifying incorrect reporting through reports, data, and documentation analyses.

Education

Bachelor's Degree in Finance

University of Maryland - College Park, MD

Skills

- Microsoft Business Suite- Excel, Word, PowerPoint, and Publisher.
Familiar with Federal databases
Familiar with proprietary information software.
Obtained Federal Confidential Security clearance.
- Legal Research
- Research

- Legal Drafting
- Management
- Financial Report Writing
- Risk management
- Writing skills
- Compliance management
- Project management
- Financial analysis
- Financial auditing
- Financial acumen
- Leadership
- Microsoft Office
- Microsoft Word

Certifications and Licenses

Certified Principals/ Best Practices

Present

Project Management Certificate

Driver's License

**KEVIN
SAMMELMAN**

Kevin M. Sammelman

Post Office Box 3231 Incline Village, NV 89450
Direct: 775-220-3774 Email: Kevin@InclineLove.com

April 12, 2024

To the Incline Village General Improvement Board of Trustees and Whom it may concern,

Thank you for the taking the time to review my information and qualifications regarding the Audit Committee position. As a 20+ year resident and owner in Incline Village, it will be my privilege to serve in a function that elevates and enhances our home, Incline Village.

My fiduciary role began when I was 19 and achieved my California Real Estate Sales License. Since that time, I have been and will continue to be a fiduciary in many other capacities. My education is in finance, banking, and economics so oversight is something I am very accustomed to. With over 30 years of being in such a position of required loyalty and ethics, my record for working with sensitive information and operations can be trusted.

As for IVGID. I do not have any bias coming into this position. I seek to serve the community and allow my skills and experience to benefit the district. I do not hold an opinion regarding the current operations nor the past operations of IVGID. My focus is on the future operations of IVGID. I cannot, nor will not, be swayed by any political, personal, and/or professional pressures if accepted on this committee. I will offer independent, 3rd party opinions and recommendations based on fact, logic and what will be best for the residents and guests of Incline Village.

I currently work for Diamond Peak as a Grooming Cat Operator and served in the same function years ago before children. I use most all the IVGID facilities regularly. I believe this to be one the most magical places on earth. I am typing this note at a bench here at Incline Beach. To be part of team will be a privilege.

With that stated, I feel that my background and proven track record can only be a positive enhancement for the community. I look forward to seeing you at the meeting and fielding questions you may have. Thank you for your consideration.

Sincerely,
Kevin

Kevin M. Sammelman
Proud Incline Village Resident

P.S. I wasn't born in a barn; however, I do live in a Village! Thanks again!

Kevin M. Sammelman

Post Office Box 3231 Incline Village, NV 89450
Direct: 775-220-3774 Email: Kevin@InclineLove.com

SUMMARY OF QUALIFICATIONS

Proven communication, organizational, and leadership abilities.
Effective leader capable of inspiring maximum productivity from support staff.
Extensive stress and crisis management training. Ability to delicately manage critical situations.

PROFESSIONAL EXPERIENCE

President / Founder

Sep. 2010 – Current

Ski Rental System, Inc. Zephyr Cove, NV

Created a corporation producing online software systems specializing in online inventory control, management, and divestiture of equipment for retailers specializing in the action sports/outdoor industry. Continued leadership and directional control for future operations of the corporation.

Director of Marketing

Sep. 2006 – 2010

Lakeshore Realty. Incline Village, NV

Responsible for marketing functions for the owners and of the firm. Worked directly with the owners to create and develop multiple marketing projects and enhance overall marketing strategies.

Product Development Manager, Information Technologies Specialist

Sep. 2005 – 2006

Quantum Loyalty Systems, Inc. Incline Village, NV

Manager for all network and communications systems. Assist executives with tasks that require confidential treatment. Streamlining routine tasks to increase productivity.

Journeyman Produce Clerk, Park Groomer, Mountain Operations

Mar. 2003 – Sep 2011

Safeway Inc., Mt. Rose & Northstar-at-Tahoe Diamond Peak. North Shore, Lake Tahoe

Safeway – Opening and closing duties. Ordering and receiving of inventory. Mt. Rose/Northstar, Diamond Peak – Grooming, terrain parks and overall mountain operations. I am highly familiar with the ski industry.

President / Founder

Jan. 1999 – Mar 2002

Sammelman Mortgage, Inc. Covina, California.

Founder and President of a private mortgage banking serving the Greater Los Angeles and Orange County areas. The corporation was profitably sold in March 2002 to a private investment group.

V.P. of Marketing and Technology

Oct. 1995 – Mar 1999

First National Funding Group, West Covina, California

Execute and deliver Internal Rate Locks. Manage and coordinate warehouse pipeline. Ensured swift investor purchases. Management Information Systems Coordinator.

AFFILIATIONS

Treasurer, Montclair Villas HOA, Incline Village, NV

Federal Aviation Administration, Private Pilot.

California Department of Real Estate, Real Estate Broker. Notary Public, State of California.

Eagle Scout, Boy Scouts of America. Order of the Arrow, Vigil Honor.

EDUCATION

Graduate, California State University at Fullerton. School of Business Administration and Economics. Major Business with concentration in Finance and Banking. Minor in Economics.

CINDY SOLIS

Cindy Solis
1290 Sullivan Ln. # F
Sparks, NV 89431
ceesol30@gmail.com
323-517-5806

Dear Hiring Manager,

I am writing to express my interest as the Volunteer Audit Committee member for Incline Village. With a strong academic background in communications and a passion for financial undertakings, I am excited about the opportunity to apply my accounting and audit skills to support your team.

I have a bachelors in Communication Studies from California State University Northridge and a vast professional background in the accounting and financial industry. As a staff accountant for a cannabis production facility in Nevada, I developed a solid understanding of financial principles, auditing procedures, and accounting software. Through my employment history, I gained hands-on experience in analyzing financial data, conducting audits, and preparing financial statements. Additionally, my attention to detail and analytical mindset enable me to identify discrepancies and recommend corrective actions effectively.

What truly drives me is the opportunity to make a positive impact through my work. I am drawn to the IVGID mission of “delivering proper recreational experiences through the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability” and eager to contribute my expertise to help achieve your goals. Volunteering with your organization would not only allow me to gain practical experience in auditing but also provide me with the opportunity to give back to the community and make a difference. Furthermore, I am highly motivated to continue learning and expand my skills in accounting and auditing. Volunteering with IVGID would offer me valuable hands-on experience and exposure to real-world audit processes at a municipality level, further enhancing my professional development as an accountant.

I am confident that my academic background, coupled with my passion for accounting, make me a strong candidate for this position. Thank you for considering my application. I am eager to discuss how my skills and experiences align with the needs of your team. I look forward to the opportunity to contribute to IVGID and support your mission.

Thank you,

Cindy Solis

CINDYSOLIS

• Finance & Accounting•

About Me

Staff Accountant with over three years in the accounting industry. Highly dependable leader in both corporate and nonprofit sectors with keen attention to detail, communication, and dedication to accuracy. Desire to work in a mid to senior level accounting position with a fast-growing company.

Education

California State University Northridge- B.A Communication Studies – 2015

Experience

- **Adaptive HR-** Staff Accountant – Mar 2023 – Present
 - Assist in billing and invoicing, working both in AR and AP and processing cash collections as part of AR function
 - Support with federal and state filing requirements
 - Support the audit/review of our financial statements by our external auditors
 - Preparation of journal entries related to monthly General Ledger activity and adjusting journal entries
 - Prepare business license renewals
- **Faith In Action Nevada** - Accounting Specialist – Jan 2021 – Feb 2023
 - Organized internal operations and bookkeeping for 501(c)3 state nonprofit
 - Quality Control and general ledger upkeep for grant tracking and donations
 - Preparing financial statements and grant budget reports
 - Research new funding opportunities including submitting Request for Proposals (RFP's).
 - Donor/Supporter database management and data analysis for recurring donors, active donors and new fundraising opportunities
- **FieldWorks LLC** - Deputy Director – Aug 2020 – Dec 2020
 - Quality-control and data administration for climate reality action fund. Ensuring compliance with regulations, program implementation and daily goals
 - Program planning, recruitment, operation, and canvasser training
 - Cutting turf and assigning precincts for door-to-door campaign
- **MedGyn Products** - Billing Specialist – May 2018 – Nov 2019
 - Processing work orders and sending invoices/billing updates to both National and international clients and sales managers
 - Receiving and tracking incoming payments for accurate reporting of billing data. Back-order support and payment processing through accounts payable system
- **TCA Architects** - Administrative Assistant – Feb 2016 – May 2017
 - Office management and executive support to Vice President
 - Events management and logistics for Staff development and team building
 - Liaison between construction co. and contacts with project managers and designers
- **JP Morgan Chase Bank-** Senior Teller – Feb 2011 – Feb 2017
 - Competence in basic math and proficiency in processing all banking transactions and monetary instruments
 - Awareness of providing excellent service by maintaining customer satisfaction and creating trust to generate a return business
 - Highly trained in meeting and dealing with the public in a friendly manner
 - Maintain and balance a daily cash drawer

Skills

- Quickbooks
- Hootsuite
- Hubspot
- Microsoft office programs
- SalesForce,
- Adobe programs
- Canva
- G-Suites
- Salsa CRM/Engage
- VAN Voter File

References – Available upon request

**SARA
THOMAS**

Sara Thomas

Carson City, NV
sara.kthomas86@gmail.com
+1 775 301 5090

Hardworking and passionate job seeker with strong organizational skills eager to secure entry-level property management position. Ready to help team achieve company goals.

Authorized to work in the US for any employer

Work Experience

Hotel Night Audit

Super 8 Motel - Carson City, NV
March 2020 to Present

- Generated daily reports to keep leadership informed about arrivals, departures and overall occupancy.
- Contributed to increased hotel revenue by accurately balancing daily transactions and identifying discrepancies.
- Trained new night auditors, providing guidance on best practices for exceptional customer service and accurate reporting.
- Monitored shift logs for notable hotel operations information and reported findings to leadership.
- Conducted routine walk-throughs of hotel facilities, ensuring security measures were in place and identifying potential maintenance issues for prompt resolution.
- Assisted guests with after-hours check-ins and check-outs, providing a welcoming atmosphere despite late-night arrivals or departures.
- Oversaw financial transactions during evening hours, ensuring accurate billing for guests while minimizing errors or discrepancies that could impact revenue collection efforts later on.
- Conducted check-in procedures for 20+ guests every shift using Synxis.
- Acted as manager on duty during overnight shift 7 times per week.
- Assisted housekeeping department with making the beds, wiping down furniture and vacuuming each room.

Hotel Front Desk

Hardman House Hotel - Carson City, NV
April 2018 to December 2019

- Greeted visitors and customers upon arrival, offered assistance, and answered questions to build rapport and retention.
- Used internal software to process reservations, check-ins and check-outs.
- Collected room deposits, fees, and payments.
- Greeted guests at front desk and engaged in pleasant conversations while managing check-in process.
- Streamlined check-in and checkout processes to improve efficiency and reduce wait times.
- Entered and updated sensitive customer information during check-ins and room changes.
- Handled guest complaints professionally, resolving issues quickly to maintain high levels of satisfaction.
- Collaborated with other housekeeping staff to complete tasks efficiently and effectively.
- Maintained a spotless environment for guests through diligent daily housekeeping tasks.

Phone Operator

Twin City Answering Service - Monroe, LA
January 2016 to January 2018

- Operated telephone operating system and documented calls in our computer software.
- Reduced call wait times for improved customer experience by efficiently routing calls to appropriate departments.
- Managed a high volume of inbound calls while accurately documenting interactions in the company database.
- Assisted callers with problem resolution, ensuring satisfactory outcomes for both customers and the company.
- Enhanced customer satisfaction by promptly answering calls and addressing their inquiries.
- Maintained strict confidentiality of client information in compliance with privacy regulations and company guidelines.

Retail Sales Associate

Burlington Coat Factory - Carson City, NV
June 2013 to November 2017

- Helped customers locate products and checked store system for merchandise at other sites.
- Provided positive first impressions to welcome existing, new, and potential customers.
- Prepared merchandise for sales floor by pricing or tagging.
- Answered customer questions about sizing, accessories, and merchandise care.
- Organized racks and shelves to maintain store visual appeal, engage customers, and promote specific merchandise.
- Handled cash transactions efficiently while adhering to company cash handling policies, ensuring accuracy in all financial exchanges.
- Rotated stock and restocked shelves to maintain product availability and store appearance.

Laundry Attendant

Fluff n Fold Laundry Matt - Carson City, NV
October 2010 to April 2013

- Set up wash and dry cycles with appropriate settings such as spin speed, temperature, and cleaning agents.
- Operated laundry equipment and loaded machines, paying careful attention to capacity restrictions.
- Assisted with cleaning and maintenance of laundry equipment to keep machines in proper working order.
- Handled cash transactions accurately, ensuring proper documentation for financial records.
- Maintained a clean and safe environment for guests through regular inspection and cleaning tasks.
- Kept facilities clean, neat, and organized to give areas professional and fresh appeal.

Education

Douglas High School - Minden, NV
August 2003 to June 2005

Skills

- Night Audit
- Guest Services
- Cash Handling
- Microsoft Office
- Microsoft Windows
- Sales
- Cleaning Experience
- Accounting
- Microsoft Excel
- Front Desk
- Operating Systems
- Auditing
- Time management
- Communication skills
- Organizational skills
- Computer skills
- English
- Computer skills
- Supervising experience
- Cash handling
- English
- Communication skills
- Hospitality
- Typing
- Customer service
- Administrative experience
- Microsoft Word

Certifications and Licenses

Driver's License

June 2022 to December 2026

Assessments

Work style: Reliability — Proficient

December 2023

Tendency to be reliable, dependable, and act with integrity at work

Full results: [Proficient](#)

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.