

NOTICE OF MEETING

The Audit Committee Meeting of the Incline Village General Improvement District will be held starting at **6 p.m.** on **March 11, 2021** at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

In compliance with State of Nevada Executive Department, Declaration of Emergency Directives 006, 016, 018, 021, 026, and 029, this meeting is closed to the public and attendance is limited to members of the Board of Trustees and essential staff. Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to info@ivgid.org by 4:00 p.m. on March 11, 2021 or via telephone (the telephone number will be posted to our website on the day of the meeting).

- A. ROLL CALL OF THE AUDIT COMMITTEE MEMBERS*
Derrek Aaron (At-Large Member), Matthew Dent (Trustee, Chair), Cliff Dobler (At-Large Member), Sara Schmitz (Trustee), and Raymond Tulloch (At-Large Member)
- B. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.
- C. APPROVAL OF AGENDA (*for possible action*)

The Audit Committee 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 Audit Committee may make a motion to accept and follow the agenda as submitted/posted.

- D. GENERAL BUSINESS ITEMS (*for possible action*)
 - 1. Review, discuss, and possibly approve Whistleblower Procedure for Financial Matters (Requesting Audit Committee Member: Sara Schmitz; Requesting Staff Member: District General Counsel Josh Nelson)
 - 2. Staff update on Internal Controls (Requesting Staff Member: Director of Finance Paul Navazio)
 - 3. Staff update on Chart of Accounts (Requesting Staff Member: Director of Finance Paul Navazio)
 - 4. Review, discuss, and assess prior years' auditors, items for correction, deliverables, timeline for this year's audit, and Policy 15.1.0 (Requesting Audit Committee Member: Audit Committee Chairman Matthew Dent)
 - 5. Review, discuss, and possibly take action regarding the memorandum from Clifford F. Dobler to Audit Committee dated November 30, 2020 – Subject: External review on the effect of complying with Dillon's Rule relating to employee benefits (Requesting Audit Committee Member: Audit Committee Chairman Matthew Dent)

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

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NOTICE OF MEETING

Agenda for the Audit Committee Meeting of March 11, 2021 - Page 2

6. Review, discuss, and possibly take action regarding the memorandum from Clifford F. Dobler to Audit Committee dated November 30, 2020 – Subject: External review on the effect of leasing property to nonprofit tenants at below market rates and complying with Dillon’s Rule relating the absence of specific references to Donations in NRS. Chapter 318 General Improvement Districts (Requesting Audit Committee Member e: Audit Committee Chairman Matthew Dent)
7. Review, discuss, and possibly take action regarding the memorandum from Clifford F. Dobler to Audit Committee dated November 30, 2020 – Subject: Can “Community Programming” activities be provided by IVGID if not specifically expressed in Nevada Revised Statutes as required by Dillon’s Rule? (Requesting Audit Committee Member: Audit Committee Chairman Matthew Dent)
8. Review, discuss, and possibly take action related to the following communications that have been received and are included: (Requesting Audit Committee Member: Audit Committee Chairman Matthew Dent)
 - a. Memorandum from Cliff Dobler to IVGID Audit Committee dated November 23, 2020 – Effluent Pipeline – Phase II – Meters and Equipment
 - b. November 25, 2020 e-mail communication regarding Memorandums by Clifford F. Dobler and Linda Newman regarding accounting errors and irregularities in the Incline Village General Improvement District Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019
 - c. December 19, 2020 email communication to James C. Lanzarotta – Moss Adams LLP regarding Red-lined Draft Final Report on Evaluation of Certain Accounting and Reporting Matters: Punch Card Accounting dated December 19, 2020 from IVGID Audit Committee Member Clifford F. Dobler and Linda Newman
 - d. Memorandum from Cliff Dobler to Indra Winquest dated January 6, 2021 – Budget manipulations – WRRF Aeration Systems Improvements Project #2599SS1707
 - e. Memorandum from Cliff Dobler to Indra Winquest dated January 6, 2021 – General Fund 2019 Capital Projects – Cost overruns on IT infrastructure – Project #1213CO1505
 - f. January 26, 2021 email communication from Aaron L. Katz; Subject: Whose idea was it to come up with the retaliatory provisions of the Committee’s proposed whistleblower procedure for financial matters?

E. LONG RANGE CALENDAR REVIEW

F. APPROVAL OF MEETING MINUTES (for possible action)

1. Audit Committee Meeting Minutes of January 27, 2021
2. Audit Committee Meeting Minutes of February 10, 2021

G. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.



NOTICE OF MEETING

Agenda for the Audit Committee Meeting of March 11, 2021 - Page 3

H. ADJOURNMENT *(for possible action)*

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Monday, March 8, 2021 at 9:00 a.m., a copy of this agenda (Audit Committee Session of March 11, 2021) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following six locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne
2. Incline Village Post
3. Crystal Bay Post
4. Raley's Shopping
5. Incline Village
6. IVGID's Recreation

**SUSPENDED – STATE OF NEVADA
EXECUTIVE DEPARTMENT,
DECLARATION OF EMERGENCY,
DIRECTIVE 006 (SECTION 3), 016,
018, 021, 026 and 029**

Vorderbruggen Building (Administrative Offices)
Office
Office
Center
Branch of Washoe County Library
Center

/s/ Susan A. Herron, CMC
Susan A. Herron, CMC

Clerk to the Board of Trustees (e-mail: sah@ivgid.org/phone # 775-832-1207)

Audit Committee Members: Derrek Aaron (At-Large Member), Matthew Dent (Trustee, Chair), Cliff Dobler (At-Large Member), Sara Schmitz (Trustee), and Raymond Tulloch (At-Large Member)

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. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.

IVGID'S agenda packets are now available at IVGID's web site, www.yourtahoeplace.com; go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89454.