

# NOTICE OF MEETING

The Audit Committee Meeting of the Incline Village General Improvement District will be held starting at 9:00 AM on November 27, 2023 in the Boardroom at 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 is (877) 853-5247 and the webinar ID 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>.

**A. ROLL CALL OF THE AUDIT COMMITTEE MEMBERS**

*Chairman Chris Nolet (At-Large Member), Vito Brandle (At-Large Member), Raymond Tulloch (Trustee), and Sara Schmitz (Trustee).*

*\*Note that there is one vacant At-Large Member position presently.*

**B. 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. Audit Committee may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

**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. REPORTS TO THE COMMITTEE** - Reports are intended to inform the Committee and/or the Public.

- SUBJECT:** Verbal report from Bobby McGee on the state of the financial reporting resources (employees and contractors) and the backlog of known major accounting and reporting projects. Verbal update re the District's current ability to prepare for and support an efficient audit of the Fiscal 2023 Annual Comprehensive Fiscal Report (ACFR). (Requesting Staff Member: Bobby Magee)
- SUBJECT:** Verbal report from Bobby McGee on his discussions with the Nevada Department of Taxation re a possible extension of time to file the Fiscal 2023 Audited Annual Comprehensive Fiscal Report (ACFR). (Requesting Staff Member: Bobby Magee)
- SUBJECT:** Verbal update from Bobby McGee on the engagement of a Forensic Due Diligence Auditor and expected timing of their work. (Requesting Staff Member: Bobby Magee)
- SUBJECT:** Verbal report from Bobby Magee and additional Finance staff on the current state of the Tyler Enterprise ERP system assessment and redesign. (Requesting Staff Member: Bobby Magee)
- SUBJECT:** Verbal report on revised timing of audit field work for the Fiscal 2023 audit. Also, discuss possible forms of the audit reports that may be received from Davis Farr given the expected timing of the Forensic Due Diligence Audit. (Requesting Committee Member: Jenifer Farr)

**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 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

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# NOTICE OF MEETING

Agenda for the Board Meeting of November 27, 2023 - Page 2

6. **SUBJECT:** Verbal report from Director of Human Resources, Erin Feore, concerning one whistleblower matter RELATED TO CHARGING GOLF GREEN FEES. (Requesting Staff Member: Director of Human Resources Erin Feore)
- E. CONSENT CALENDAR (for possible action) *These items are expected to be routine and non-controversial. The Audit Committee will act upon them at one time without discussion. Any Committee member, staff member, or interested party may request that an item be removed from the consent calendar for discussion.*
  1. **SUBJECT:** Approval of the Audit Committee Meeting Minutes of October 5, 2023. – **pages 3 - 106**
- F. GENERAL BUSINESS ITEMS (for possible action)
  1. **SUBJECT:** Review, discuss, possibly revise and possibly approve the modifications to the Whistleblower Policy & Procedure. (Requesting Committee Member: Trustee Sara Schmitz)  
- **pages 107 - 119**
- G. LONG RANGE CALENDAR REVIEW
- H. PUBLIC COMMENTS - *Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.*
- I. ADJOURNMENT (for possible action)

## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 a.m. on Tuesday a copy of this agenda (Audit Committee Session of November 27, 2023) 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 213:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website ([www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas](http://www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas))
3. State of Nevada public noticing website (<https://notice.nv.gov/>)
4. IVGID's Recreation Center (980 Incline Way, Incline Village, Nevada)

/s/ Heidi H. White

Heidi H. White

District Clerk (e-mail: [hwh@ivgid.org](mailto:hwh@ivgid.org)/phone # 775-832-1268)

**Audit Committee:** Chris Nolet (Chairman - At-Large Member), Vito Brandle (At-Large Member), Raymond Tulloch (Trustee), and Sara Schmitz (Trustee)

**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 Audit Committee 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".**

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INCLINE VILLAGE  
GENERAL IMPROVEMENT DISTRICT  
AUDIT COMMITTEE

TRANSCRIPT OF HEARING  
AUDIT COMMITTEE MEETING

Live and Via Zoom

Held at 893 Southwood Boulevard  
Incline Village, Nevada

Thursday, October 5, 2023

Reported by: Brandi Ann Vianney Smith  
Job Number: IVGID 7

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A P P E A R A N C E S

**COMMITTEE MEMBERS PRESENT**

CHRIS NOLET, CHAIR

SARA SCHMITZ, TRUSTEE

VITO BRANDLE, MEMBER (via Zoom)

RAY TULLOCH, TRUSTEE (via Zoom)

**ALSO PRESENT**

JOSH NELSON, LEGAL COUNSEL (via Zoom)

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1 Incline Village, Nevada - 10/5/2023 - 4:00 P.M.

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5 A. CALL TO ORDER

6 CHAIR NOLET: Okay. It's 4:01. Let's go  
7 ahead and call the meeting to order. I see all four  
8 Audit Committee members and other invited  
9 participants. Why don't we do a roll call.

10 B. ROLL CALL OF THE AUDIT COMMITTEE MEMBERS

11 Audit Committee member Schmitz?

12 TRUSTEE SCHMITZ: Here.

13 CHAIR NOLET: Brandle, Vito?

14 MEMBER BRANDLE: Here.

15 CHAIR NOLET: And Ray Tulloch?

16 TRUSTEE TULLOCH: Here.

17 CHAIR NOLET: There you go.

18 And other folks that are going to be  
19 presenting today, I see Bobby, Jennifer. Josh is  
20 online. I think that's it.

21 We're ready to go. We've got a pretty  
22 manageable agenda today, so we'll move through it at  
23 the rate that everybody wants to present.

24 Any comments on the agenda? I know. I  
25 always go out of order. Just hard to manage that

1 way.

2           Why don't we go ahead with public  
3 comments.

4 C. PUBLIC COMMENTS

5           CHAIR NOLET: I think there are a few  
6 still coming in. I see a few folks signing up in  
7 the back.

8           MR. DOBLER: Cliff Dobler, 995 Fairway.

9           Since November 2014, Linda Newman and I  
10 began investigating and reporting many errors in the  
11 IVGID financial statements. Through the efforts of  
12 Trustee Schmitz, Moss Adams CPA were engaged in  
13 January 2021, produced a report on four main areas  
14 of concern in a review of 23 remaining memorandums.

15           One of the main areas of concern was the  
16 capitalization of expenses, which resulted in  
17 understatement of expenses on the operations of the  
18 District's various funds. Moss Adams stated that  
19 the area of concern could result in a restatement of  
20 prior year financial statements. The Board of  
21 Trustees decided to institute a five-year look back  
22 to determine the extent of charge offs from the  
23 capital accounts.

24           I was appointed to the Audit Committee in  
25 2020, and once the Moss Adams report was released,

1 it became apparent that the then-director of finance  
2 would not cooperate in the look back review. I  
3 decided to embark on reviewing capital accounts for  
4 the potential charge offs. The effort resulted in  
5 charging off 4.8 million for years 2020 and 2021,  
6 which were classified as prior period adjustments or  
7 buried in current operating expenses.

8           Thereafter, I realized that additional  
9 capital accounts should be looked at.

10           During July 2021 through January 2023, I  
11 provided to the Audit Committee 37 memorandums on  
12 various accounting and reporting issues,  
13 concentrating on capitalization. The memos were  
14 never reviewed by the committee.

15           Mr. Nolet, Audit Committee chair, brought  
16 together Mr. Navazio, Mr. Homan, and myself in  
17 March this year to review the memos. A discussion  
18 of each memo was done and determinations were made  
19 that while the reporting was incorrect but not  
20 material, corrections should be made in  
21 future years.

22           Mr. Navazio was to provide a closure  
23 report on all but nine memos. The report was never  
24 done. The remaining nine memos sit in limbo.

25           During the spring, I reviewed capital



1 accounts where charge offs were made in the 2022  
2 fiscal year, but look back amounts were never  
3 addressed. I produced a report indicating that 9.6  
4 million, before accumulated depreciation, may need  
5 to be charged off based on consistency. Certain  
6 capital items are obvious and require charge offs,  
7 however, some capital accounts may have assets which  
8 could qualify for capitalization.

9           Mr. Nolet indicated to me, because of  
10 staff shortage, a review and conclusion of the  
11 potential charge off may not be accomplished during  
12 the current audit.

13           I cannot understand how such a large item  
14 can be ignored. I respectfully request these  
15 outstanding items be put on Mr. Magee's wish list  
16 and put to bed once and for all.

17           Thank you.

18           CHAIR NOLET: As the recent practice,  
19 sometimes I respond to these comments. Anyway,  
20 those nine-plus one memos are still pending. They  
21 haven't been put aside. So, when the resources are  
22 there, they'll be addressed. You'll hear more about  
23 the timing of the financial statement audit during  
24 this meeting. And I think we'll have time to get to  
25 those.

1 MR. DOBLER: That would be good.

2 CHAIR NOLET: Thank you.

3 DR. WYMAN: Andy Wyman.

4 I'm a novice at this sort of thing. I  
5 just want to report to you my activities of the day.  
6 I ate lunch up at The Grille today, and had the good  
7 fortune to talk to one of the management people over  
8 there who told me that the stories about \$2,000 a  
9 day lost from The Grille is BS, that it's not true,  
10 that there was some mistakes made in the accounting  
11 practice, and that that just wasn't possible.

12 The only way they thought that there could  
13 be any opportunity to come up with that kind of a  
14 loss was a mistake that had to do with the tips,  
15 somehow. And I'm not an expert to understand those  
16 things. If that be true, it would be worthwhile to  
17 make that public because a number of people keep  
18 talking about the \$2,000 a day that is lost.

19 The other thing I was told was that, in  
20 terms of members of the Board talking to staff there  
21 about their purported difficulties, there's only one  
22 member of the Board who has made any contact with  
23 them at all.

24 Thank you.

25 CHAIR NOLET: That's a Board of Trustees

1 metric, really wouldn't fall in our wheelhouse, but  
2 I'll make sure it gets forwarded to the Board. I  
3 think that's a metric they came up with a few months  
4 ago, but I think we're also hoping to have more  
5 actual data later this summer.

6 TRUSTEE SCHMITZ: And let's just clarify  
7 for the record, the number of \$2,000 a day was an  
8 increase in the prior year's \$1,000 a day. Those  
9 numbers were produced by our interim General  
10 Manager.

11 I have spoken with Mr. Magee about those  
12 numbers, and he's hoping that in further analysis  
13 that those numbers might improve. But those numbers  
14 were produced by our interim Director of Finance and  
15 no one else.

16 And trustees have absolutely no authority  
17 to direct staff at any venue, and every trustee  
18 knows that.

19 CHAIR NOLET: Thank you.

20 MS. USINGER: Caroline Usinger, 582  
21 Jackpine, Incline.

22 Today I would like to explore IVGID's  
23 protections for its employees from harassment by  
24 anyone, including parcel owners. Specifically, I  
25 want to look at the incident that happened with

1 Cliff Dobler in 2019, and more recently, at an event  
2 in August 2023.

3           The Audit Committee and HR are responsible  
4 for handling whistleblowing activities, such as  
5 harassment. HR handled the 2019 Dobler event with  
6 the punishment banning Cliff from the golf venue for  
7 several months. That should have been sufficient to  
8 change bad behavior. But when the events are  
9 ongoing, how are our employees protected?

10           Turns out that in August 2023, another  
11 employee had reported a similar event with Cliff.  
12 We don't know if others were reported between 2019  
13 and 2023, but we do know that since there was a  
14 recent incident, Cliff Dobler is an ongoing problem  
15 for IVGID and the IVGID staff.

16           According to the EEOC, examples of  
17 harassment include: derogatory jokes, slurs,  
18 pressure for dates and sexual favors, name calling,  
19 insults, threats or intimidation, and ridicule or  
20 mockery.

21           The information on the 2019 IVGID letter  
22 banning him from golf privileges, plus Cliff's  
23 behavior at IVGID public comments sessions, show an  
24 ongoing habit of harassment.

25           So my question is: What is the IVGID

1 policy for protecting its employees from this type  
2 of behavior? Where are the policies and procedures  
3 that IVGID does not tolerate inappropriate behavior  
4 towards employees? And that people will use lose  
5 their job, their recreational privileges, and their  
6 ability to be on any public committee if they do so?  
7 Why isn't there signage that says anyone who  
8 bullies, threatens, sexual harasses, or insults  
9 people while on IVGID property will be sanctioned?  
10 And for that matter, why doesn't the IVGID chairman  
11 interrupt people who threaten, bully, harass, or  
12 insult people at the meeting?

13           He has the right, and letting this  
14 behavior occur just encourages people to act in ways  
15 that promote anger, shouting matches, and potential  
16 violence.

17           Employees have the right to work without  
18 harassment, and the general public has the right to  
19 attend public meetings without being verbally  
20 attacked and harassed.

21           EEOC does not exempt businesses from  
22 protecting their employees from abuse of customers.  
23 If IVGID does not have this protection for  
24 employees, there is an inherent bias toward property  
25 owners and against employees. That's a recipe for

1 lawsuits and for chronic employee turnover.

2           So my question basically is: What are the  
3 policies, IVGID policies, for protecting its  
4 employees?

5           CHAIR NOLET: Josh, I'm going to ask you  
6 to comment. I know the original complaint was  
7 brought up in a general Board of Trustees meeting.  
8 I know there's been ongoing work, which you may or  
9 may not be able to talk about.

10           But, I guess, my first point is it's sort  
11 of outside the wheelhouse of the Audit Committee,  
12 but there is Board-level consideration, I think,  
13 still underway.

14           Josh, what you can say about that?

15           MR. NELSON: I would just say that, yeah,  
16 IVGID absolutely does have policies that protect  
17 employees in situations and ensure that we provide a  
18 safe and appropriate workplace. And we take that  
19 obligation very seriously.

20           MS. USINGER: But where is it?

21           MR. DOBLER: Look it up. It's on the  
22 website.

23           MS. USINGER: I did. It's also on the  
24 agenda, E 4. I looked it up and I couldn't find it.

25           If you could possibly let me know where it

1 is, I would appreciate it. Because I was looking it  
2 up. It said: HR policies are not posted online.

3 So I understand that, but --

4 MR. NELSON: Chair, this is sort of  
5 turning into a back-and-forth. And I know we're  
6 doing our best to be as transparent as possible, but  
7 this isn't necessarily the appropriate forum for  
8 that.

9 However, we can consider this request as a  
10 request for a copy of those HR policies, which are  
11 public records, and I can work with staff to make  
12 sure they're provided to the requester.

13 CHAIR DENT: Super. You might have seen  
14 Erin on the agenda today, but she's not able to join  
15 us, so we don't have that benefit either.

16 Thanks, Josh.

17 MS. McKOWEN: I was here for the  
18 whistleblower policy, E 4. We're not doing that  
19 today?

20 CHAIR NOLET: We're going to do a shorter  
21 version because Erin's not here with us.

22 MS. McKOWEN: I'm speaking out today as a  
23 former IVGID employee. I consider myself one of the  
24 lucky ones, as I had a wonderful senior manager in  
25 Sheila Leijon, who went to bat for me on more than

1 one occasion. It was difficult to train people at  
2 the Rec Center, especially in a multiuse facility.  
3 I felt the need to find a way to prioritized my  
4 clients, and Sheila made that happen for me.

5           Shortly after I was hired, I became the  
6 number one producer. The pay structure was a bit of  
7 a challenge as I was able to set me own hourly rate,  
8 but IVGID would take 30 to 25 to 20 percent,  
9 depending on the volume of clients that I trained  
10 and the money I made for them.

11           I ended up leaving my job for two reasons:

12           I realized I was paying IVGID roughly  
13 \$20,000 to \$25,000 a year for the pleasure of  
14 working there. And it probably made more sense for  
15 me just to get my own space.

16           That second reason I left was the loss of  
17 my only IVGID benefit, that being free golf range  
18 balls. For integrity, my integrity was called into  
19 question about how I would even get a range card  
20 and, unfortunately, it got rather nasty, and it was  
21 enough for me. And I realized in that moment I  
22 deserved better.

23           I recognize now that other IVGID employees  
24 can't make a snap decision to leave like I did.  
25 With the recall effort, I have come to understand



1 how toxic the work environment can be for an IVGID  
2 employee. I have spoken to more than 10 current and  
3 former IVGID employees. The current whistleblower  
4 policy that is in place to protect them simply  
5 doesn't.

6 Many current employees are dying to speak  
7 out, but they fear of retaliation of Trustees  
8 Schmitz, Dent, and Tulloch. That's what keeps them  
9 silent.

10 I have also heard stories about how  
11 Trustee Schmitz appears out of nowhere to tell them  
12 how to do their jobs. I have heard that she has  
13 walked into the kitchen where staff are cooking for  
14 an event that she attending, to do what? Who knows.

15 I have heard that she reiterate policy to  
16 employees at the beaches, making them feel  
17 micromanaged and worthless.

18 I saw a post on Facebook recalling a  
19 statement by Trustee Dent speaking during a board  
20 meeting earlier this year saying that if the  
21 employees are unhappy about the loss of benefits,  
22 they can leave, and they will be replaced. A real  
23 morale-boosting comment from the Chairman of the  
24 Board.

25 And then there's Trustee Tulloch, who,

1 with the pack of three, Schmitz, Dent, and Tulloch,  
2 stands with the perpetrator making some ridiculous  
3 flogging comment regarding the perpetrator while  
4 choosing not to support the victims in two separate,  
5 documented HR investigations. We are still waiting  
6 to hear the outcome of the latest-report allegations  
7 against Mr. Dobler in August.

8           How do you think IVGID employees process  
9 that you three currently don't stand with them?

10           These three board members -- members of  
11 the Board are financially beholden to an outspoken  
12 member of the community, and that has resulted in  
13 highly questionable ethical concerns surrounding  
14 their actions.

15           In closing, I want to address what I heard  
16 from a long-time IVGID employees who actually left.  
17 Believe it or not, they don't want to speak out  
18 either. One shared with me that the environment has  
19 become so toxic that they had no choice but to  
20 leave. They said how much they loved their job, but  
21 the micromanaging and overstepping of certain Board  
22 members was the reason why they left.

23           I asked if they would be willing to come  
24 forward now and speak, and they said they would  
25 never step back into this toxic environment again or

1 risk their integrity being called into question.

2 Please fix the whistleblower policy and  
3 protect our IVGID employees.

4 CHAIR NOLET: I'll just make a comment.  
5 The Board and the Audit Committee worked really hard  
6 to get that whistleblower policy enhanced in a  
7 number of ways. And probably still isn't well known  
8 that any complaint that goes through the  
9 whistleblower process only comes to me and to Josh.

10 And I can tell you, I've also received  
11 some in my personal email, which means only I get  
12 them. And having decades of experience with those,  
13 they are treated very, very confidentially. And the  
14 initiation of any review is always customized to the  
15 complainant and the circumstances.

16 So, I would encourage people to do that.  
17 The form is right on the website. It's pretty easy  
18 to just type it in and hit send.

19 But thank you for the comment.

20 TRUSTEE TULLOCH: I would like to point  
21 out, the whistleblower policy was rejected  
22 consistently on at least occasions by the previous  
23 board. The whistleblower policy was only passed at  
24 the start of this year by the current Board. It was  
25 rejected by the previous board.

1 Thank you.

2 CHAIR NOLET: Any other comments in the  
3 room?

4 Mike, anyone on Zoom?

5 MR. GOVE: There are not, Chair.

6 CHAIR NOLET: Okay. That concludes public  
7 comments at the opening of the meeting. Now I can  
8 go back to where I improperly went, approval of the  
9 agenda.

10 D. APPROVAL OF THE AGENDA

11 CHAIR NOLET: Any comments on the agenda?

12 Okay. Super. Why don't we move into  
13 general business, E 1.

14 E. GENERAL BUSINESS

15 E 1.

16 CHAIR NOLET: Verbal report from Bobby  
17 Magee on the state of the financial reporting team  
18 and backlog of known accounting reporting challenges  
19 and possible delays in the audit and related  
20 matters. These items, 1, 2, and 3 are somewhat  
21 related.

22 I would just say, I talk to Bobby on  
23 average once a week, and they are really good  
24 interchanges. We don't always agree, but I  
25 certainly respect all of his views. And I think he

1 probably does with most of mine. And it's become a  
2 very good relationship. From my perspective, having  
3 worked with CFOs for over 40 years, I think he is  
4 doing a very good job of rebuilding the team in both  
5 temporary talent and full-time talent.

6 With that, Bobby, I'll turn the floor over  
7 to you to make some comments.

8 MR. MAGEE: Yeah. Thank you.

9 I'll start by saying in accordance with  
10 the protocol set by the committee at the last  
11 meeting as well as the request of individual members  
12 to use first names in this meeting, good evening,  
13 Chris and members of the committee.

14 So, yes, I would like start a little  
15 bit -- there's a lot here on the subject. I'll  
16 start by talking a little bit about the reporting  
17 team and the finance department in general.

18 So, we do have a number of temp workers  
19 that are actively working on getting a lot of items  
20 caught up. As the committee is aware, you've heard  
21 on a number of occasions that bank statements have  
22 not been reconciled for over 14 months. And so we  
23 have a whole team of people from Baker Tilly who are  
24 working on getting all of those items caught up.  
25 They've been working with myself, with consultant

1 Pam Day, who is assisting us with the audit, with  
2 the IT team on making sure that they have access to  
3 all of the items that they need.

4 Pam Day is continuing to work with us, and  
5 she greatly expanded her role. She was initially  
6 brought on to train the existing staff that is no  
7 longer here on how to work their way through the PBC  
8 list, prepared by client list, for the audit. And  
9 she's dramatically increased her activities in the  
10 interest of helping us out.

11 We also have an admin person who came over  
12 from ski who was generously lent to us from Director  
13 Bandelin. She is assisting us with some accounts  
14 payable items, helping us get caught up.

15 And then with respect to the number of  
16 vacancies that we currently have, we do have a new  
17 controller who is starting on Monday, and so we're  
18 quite excited to have her here. We will be  
19 scheduling, as soon as she gets on board, out a  
20 number of interviews for our vacant senior  
21 accountant position. That's been open for quite  
22 awhile. We've collected a number of very impressive  
23 résumés for that position.

24 And we are also actively recruiting for  
25 the finance assistant director, the -- who will be

1 working both on financial reporting as well as  
2 budgetary items, as well as special projects. And a  
3 management analyst who will be supporting all of  
4 those activities. And then, finally, an internal  
5 auditor position, which we hope to have live within  
6 the next week or so. We've been working on getting  
7 that recruitment running.

8           So that's the current state of the  
9 financial reporting team.

10           The next item on here is the backlog of  
11 known accounting and reporting challenges. And so I  
12 did wish to share with the committee that --

13           CHAIR NOLET: Bobby, can I ask you to  
14 pause right there on staffing? I want to open it up  
15 to see if my colleagues have any questions with  
16 regard to staffing. How many open positions do you  
17 still have? How many part-time contractors are  
18 currently on your team now? And et cetera, et  
19 cetera.

20           MR. MAGEE: So, yeah, I'm happy to answer  
21 those question to start.

22           And so the current vacancies, well,  
23 technical sense, the controller, because she doesn't  
24 start until Monday. The senior accountant, the  
25 assistant director, the management analyst, the

1 accounts payable tech, and a revenue tech. I think  
2 that's it. Six or seven vacancies right now. You  
3 kind of caught me offguard on that, but I think it's  
4 correct, six or seven vacancies currently.

5           And then the Baker Tilly team, we have  
6 three consultants who are working on that. Two of  
7 them are working on the bank reconciliations, and a  
8 third person is working on capital asset  
9 reconciliations. And then Pam Day is working  
10 primarily on the audit, but she's been kind of  
11 filling in some other areas as well related to  
12 general accounting and implementing -- reviewing and  
13 implementing some best practices on a number of  
14 accounting-related items moving forward.

15           CHAIR NOLET: Any questions?

16           Okay. Hearing none, carry on with your  
17 growing inventory of identified needs.

18           MR. MAGEE: Thank you.

19           So as you know as I had mentioned several  
20 times, we're trying to get all of those bank  
21 reconciliations caught up. That is really our  
22 number one priority right now.

23           But as we are attempting to work our way  
24 through the prepared-by-client list, we've seen a  
25 number of additional challenges that we need to



1 correct and work our way through.

2           One of those, as we discussed offline, was  
3 the absence of a monthly close of books throughout  
4 the entire year. And so we've work a little bit  
5 with Davis Farr on why those types of activities  
6 would happen and more on best practices moving  
7 forward.

8           I don't personally think that we should  
9 leave books open that long. There are reasons why  
10 agencies might want to do things like that, so it's  
11 not completely unheard of, but, in my personal  
12 opinion, there's a better way to do that.

13           And so we're going to work on figuring out  
14 what makes sense for this district as soon as the  
15 controller comes on board. And one of the things  
16 that we found as we were running through, looking at  
17 the potential of closing the books as far back as  
18 July of 2022, is that we found large number of items  
19 in the system that were unreconciled, such as  
20 unposted journals, journal entries that had been  
21 entered into the system that were out of balance,  
22 funds that were out of balance, items like that.  
23 There was a grand total of 55 of them that we've  
24 identified so far. We're working our way through  
25 those, and it's going to take a minute.

1           Pam Day personally went in and reviewed  
2 every single one of the journal entries, the  
3 unposted journal entries, reviewed them, verified  
4 them, worked with staff on making certain that those  
5 were corrected, and then they've been posted now.  
6 And that was that majority of what was in the  
7 system.

8           However, there's still is number of  
9 outstanding items that require a little bit more  
10 effort, I would say, in researching. And the  
11 message that I've been sending to our entire team  
12 is: Let's get it right moving forward. I can't  
13 help what happened last July, but I can help what's  
14 happening today. So let's just get it right moving  
15 forward.

16           So that's what I keep preaching to the  
17 entire finance team.

18           And so with that on the accounting and  
19 reporting challenges, I'm happy to take a pause  
20 there and see if there's any additional questions on  
21 that.

22           TRUSTEE SCHMITZ: Thank you. Appreciate  
23 what you're doing and what you've been confronted  
24 with and the professionalism of taking hold of it.

25           Do you have any idea -- as a board member,

1 we were completely unaware that our books weren't  
2 being closed, that things weren't being reconciled.  
3 Do you have any idea or any explanation as to why?

4 MR. MAGEE: Yeah. I wasn't here,  
5 obviously, so I'm not sure I would have an  
6 explanation on why.

7 In talking with Jennifer Farr from Davis  
8 Farr, it is not completely uncommon for agencies to  
9 leave their books open for a number of months,  
10 sometimes for items that need to be looked back.

11 It's -- like I said, I think there's a  
12 better way to do it in order to strengthen the  
13 internal controls, and it's something that I wanted  
14 to investigate further. It's not ready at this  
15 time, but I did want to investigate further and work  
16 with our auditors on their thoughts on what we plan  
17 to do improve that process moving forward.

18 TRUSTEE SCHMITZ: Was staffing and the  
19 staffing levels, was that part of the challenge, and  
20 we just weren't being informed? I don't know how  
21 far back the staffing challenges go.

22 MR. MAGEE: That one is difficult for me  
23 to say because, from my perspective, one of the  
24 reasons I made the recommendations I did to the  
25 Board was because I felt like the accounting team

1 was getting pulled far too many directions in  
2 working on things outside of accounting.

3           And so even when the department was,  
4 theoretically, fully staffed way back in July of  
5 last year, I think that their focus was not --  
6 likely not where it needed to be. They were just  
7 getting pulled too many directions.

8           I think that the additional staff will  
9 really free up their time to be able to focus on  
10 these types of activities in the future.

11           MEMBER BRANDLE: Quick follow-up there.  
12 Bobby, what were the things they were focusing on?  
13 You referenced that. Kind of curious.

14           MR. MAGEE: My understanding is they were  
15 working on budgetary items. They were working on  
16 special projects. They were working on the  
17 conversion of ERP system, which was taking up a  
18 tremendous amount of their time as well. It's just  
19 that the core functions of their job seemed to be  
20 neglected at that time because they were getting  
21 pulled in so many different directions.

22           I think that they did an admiral job in  
23 trying to make it work, but they just fell farther  
24 and farther behind as time went on.

25           TRUSTEE TULLOCH: Just -- while it may be

1 the case where other agencies are quite happy to  
2 leave their (inaudible) reconciliations after  
3 months, I think were unlike most other agencies  
4 where like 75 percent of our revenues come from user  
5 fees and over-the-counter transactions.

6           So, I mean, I don't think it's -- I don't  
7 see taking months as being a suitable benchmark for  
8 us. I think we should be ensuring we're doing  
9 balance reconciliation at least monthly.

10           With regard to getting back on track, I  
11 don't want to put you on the spot, but do you have  
12 any guesstimate of when we can be in a position to  
13 where we're getting to closing the books that day,  
14 the ten business days after the month-end that we  
15 discussed at our last Audit Committee meeting?

16           MR. MAGEE: Yeah. So thank you for all of  
17 those comments. I agree with everything you just  
18 said there.

19           And I would say that we are holding weekly  
20 meetings with myself, Pam Day, some members of the  
21 accounting team, as well as the team from Baker  
22 Tilly. I don't have an estimate right now of when  
23 we will have everything caught up because we've had  
24 some challenges in deciphering the code for even how  
25 to reconcile the bank accounts. There's a lot of

1 things on there that I feel like if -- we have to be  
2 a hundred percent that we know what this item is.  
3 We can't guess, we can't make it up, nothing like  
4 this. We got to know.

5           And I have directed staff that if we don't  
6 know, we're going to take the time to research it,  
7 and figure it out and document it so that we never  
8 find ourself in this position again. And there's  
9 ongoing cross training so that we make sure that  
10 multiple members of staff know how to do these  
11 things moving forward.

12           Right now, we're still struggling with  
13 month one. We've been working on it, as you know,  
14 several weeks now trying to get month one. But we  
15 feel like we're very close, and once we've cracked  
16 the code on what all of these acronyms and various  
17 things mean and we have a firm understanding of what  
18 it is we're looking at and we know we can reconcile  
19 it, we think the rest of the months will start to  
20 fall like dominoes.

21           TRUSTEE TULLOCH: That's helpful. It's --  
22 based on public comment, it seems that staff know  
23 what the financial situation is, although, we can't  
24 get information to the Board.

25           MR. MAGEE: We're getting closer.

1 TRUSTEE SCHMITZ: I just want to share  
2 something on the record that Bobby and myself have  
3 already discussed, and that is the disappointment  
4 that I feel as trustee when I know that myself and  
5 Trustee Dent offered to Mr. Navazio and our former  
6 general manager on multiple occasions that we were  
7 willing to augment the budget, bring people in,  
8 because from my background being conversions of  
9 systems, I know that it's very difficult to do your  
10 job and participate in a major systems conversion.

11 And it's really disappointing to hear that  
12 the staff has been really struggling, knowing that  
13 we had communicated that the Board was supportive.  
14 So I just wanted to share that on the record.

15 And I'm sorry that we're in this  
16 situation, but, Bobby, you're doing a great job  
17 bringing us forward.

18 MR. MAGEE: On that comment, I will say  
19 that -- to add on that comment, is the Board did  
20 authorize some additional consulting funds for the  
21 Tyler implementation project. There's a number of  
22 things that we are going back in and making sure  
23 that the processes are set up correctly moving  
24 forward. So we are holding biweekly -- bimonthly  
25 meetings, I should say, with the Tyler team. And we

1 are scheduling out a lot of training, and we're  
2 working on a number of different processes.

3           Those will be documented as we move  
4 forward in the General Manager's report. As it  
5 comes out for September, you will see some of those  
6 updates in that report.

7           TRUSTEE SCHMITZ: Thank you for bringing  
8 this to closure. It's been a project that's been  
9 ongoing for a couple of years.

10           CHAIR NOLET: Just a couple other comments  
11 I'll ask you to make. You guys are really having to  
12 tackle an awful lot of work across a number of  
13 fronts. Props for doing that in an organized,  
14 thoughtful, and efficient way.

15           You and I do talk pretty regularly, and my  
16 sense is if I compare your work list today to what  
17 we started discussing in early August, middle  
18 August, late August, early September, as a continuum  
19 on this topic, is it fair to say your work list in  
20 aggregate has grown? You've found more substantive  
21 challenges than you've been able to knock down so  
22 far.

23           MR. MAGEE: It is growing, yes.

24           CHAIR DENT: Okay. And just one comment  
25 and then one final question.



1           Josh, I'm not going to scare you, so don't  
2 worry.

3           I led an exit interview with Paul Navazio  
4 on June 13th, along with Indra, and a couple of  
5 other people. And it was typed questions. I can't  
6 tell you what he said, but I can tell you what he  
7 didn't say. And this topic of 12 months -- at that  
8 point, 11 months of financials being open and  
9 incomplete was not raised.

10           Now, it could be, just to be fair, he  
11 didn't know they weren't closed. He wasn't a CFO by  
12 background, so maybe he didn't know. But that topic  
13 was not raised. And we went through a fairly  
14 rigorous dialogue of questions that would equip us  
15 to deal with the post-Navazio era. So, sort of to  
16 the -- my fellow member, it's kinda disappointing  
17 that we weren't equipped to work efficiently after  
18 he left.

19           My last question --

20           Josh, you were going to say something?

21           MS. NELSON: Yeah. Just a reminder that  
22 we didn't provide notice to anyone that we would  
23 have a discussion of their character or competence  
24 in this meeting. And I don't think we crossed that  
25 line, but we're starting to trend toward it.

1           Just a reminder for the Audit Committee.

2           CHAIR NOLET: That's why I gave you a  
3 heads-up before I spoke. Appreciate the bumpers.

4           Bobby, one last question, and we'll hear a  
5 little bit more about this from Jennifer Farr of  
6 Davis Farr. But the year-end bulk of fieldwork was  
7 scheduled to start this week, and that was postponed  
8 for obvious reasons.

9           Maybe you can talking a little about,  
10 while not having a sense for the calendar and when  
11 some of these major items, like the monthly closes,  
12 so we're going to have a June '23 set of accounts to  
13 audit, but just, in general, how you and our  
14 auditors are coordinating around some of these  
15 findings they're making, the most efficient  
16 decisions around rescheduling.

17           MR. MAGEE: The fieldwork was scheduled to  
18 start this week. And in working with Davis Farr, we  
19 decided to postpone that fieldwork.

20           There's a couple of different approaches  
21 that I've seen agencies in a similar position taken  
22 in years past. Sometimes auditors have an interest  
23 in moving forward with what piecemeal work that they  
24 actually have on that list. That is not what my  
25 recommendation would be. I think that when they

1 jump in and do their fieldwork, they needed to see  
2 the full picture of what's going on take it in  
3 totality, as opposed to trying to piece things  
4 together.

5 I did not mention that to Jennifer Farr,  
6 but I did ask her her opinion, and she independently  
7 said the same thing.

8 Jointly, we came up with the decision to  
9 postpone the fieldwork until we have that  
10 prepared-by-client list fully completed, and we have  
11 a trial balance ready for them to look at, which  
12 will be the last thing that we do.

13 So, right, now, some -- there are just a  
14 few pending items that are left on that list. Some  
15 of the major ones that we need to get completed  
16 before we issue a trial balance is getting these  
17 bank reconciliations completed, getting the capital  
18 asset work completed.

19 And, like I said, all of that work is in  
20 the hands of Baker Tilly now. They are working on  
21 it diligently, daily, and we are having -- we've had  
22 three meetings this week just to catch up with  
23 what's going on and where they're at and what do you  
24 guys need to keep this moving forward. They're on  
25 top of it.

1           And I'm quite optimistic that we'll have a  
2 trial balance ready to go, and we'll be able to let  
3 Davis Farr know that we have that ready for them to  
4 start their fieldwork very, very soon.

5           CHAIR NOLET: I think that's an important  
6 point to make.

7           And maybe, Josh, if I may, can I invite  
8 Jennifer Farr to comment on that topic now?

9           MR. NELSON: Yes, you may.

10          MS. FARR: Good afternoon. I agree with  
11 everything that Bobby has said.

12          Right now -- I was just looking at the  
13 schedule. Right now, we've pushed the start date to  
14 October 30th, and I think we all feel comfortable  
15 that the books will be closed and ready for audit at  
16 that time.

17          CHAIR NOLET: Okay. As we all know from  
18 having done hundreds of these over decades, it  
19 doesn't have to be perfect, but we need to be,  
20 probably, 95 percent confident in the June '23 trial  
21 balance and 85 percent confident in the rest of the  
22 supporting audit materials. October 30th is the  
23 date. We'll pencil it in, and I'm sure chat between  
24 now and then.

25          Any other comments on this topic?

1 TRUSTEE SCHMITZ: So my question is, given  
2 that this is being pushed off until October 30th,  
3 what impact do you foresee as far as the completion  
4 of the ACFR and meeting any sort of an extension?

5 MR. MAGEE: That is obviously the third  
6 part of the subject on there that I would definitely  
7 like to touch on.

8 There's number of items that will affect a  
9 timely filing of completed audit. And obviously  
10 this work being completed on time is a possibility.  
11 We may have this work done.

12 However, what we do have, and we'll talk  
13 about this as part of the next item, is a forensic  
14 due diligence audit. And I don't mean to steal  
15 Jennifer's thunders. There will be a report on that  
16 a little bit later tonight. I think that that  
17 forensic due diligence audit will also impact the  
18 finalization of the ACFR.

19 So what that actually means, I don't know  
20 yet. I just -- I've been tied up with a number of  
21 other things, including the forensic audit RFP. But  
22 I do need to reach out to the State, the Army Corps  
23 or Engineers, make sure no funding is going to be  
24 placed at risk and what process would they like for  
25 us to follow, if this item is delayed, or if the

1 item is not ultimately signed off by the auditors.

2 Those things are still unknown at this  
3 time. We are working our way through them.

4 CHAIR NOLET: Any other comments?

5 Okay. I think that concludes our  
6 discussion of item E 1. Takes us to item E 2.

7 E 2.

8 CHAIR NOLET: Bobby, you still have the  
9 floor with respect to the due diligence audit. That  
10 was -- the RFP was approved by the Board at a prior  
11 meeting, and has not issued been yet, I don't think.

12 Why don't you take us through where you're  
13 at and level set the Audit Committee because we  
14 haven't had a discussion of the committee around it.  
15 People have been traveling and so on.

16 If you could just catch us all up, along  
17 with the community, I think that would be helpful.

18 MR. MAGEE: Absolutely.

19 So, yeah, at the last Board of Trustees  
20 meeting, the Board wished to weigh-in on the scope  
21 of work and the language that was contained within  
22 the request for proposals, RFP. So, the Board gave  
23 me a number of excellent comments and feedback on  
24 that. Those changes were made that night, and we  
25 released the document on Friday morning, following

1 the last Board meeting.

2           And so the RFP is out on the streets right  
3 now. It's been sent to, I believe, in the  
4 neighborhood of 97 known vendors, known potential  
5 vendors that were located in the PlanetBid system.  
6 It was placed on the District website, as well as  
7 sent to some known interested and qualified  
8 potential vendors who may be interested in  
9 responding.

10           We are starting to work our way through  
11 that process now. At 4:00 today, was the deadline  
12 for vendors to send in questions. I have received a  
13 lot of questions on that. That was to be expected.  
14 All of those questions we have, I believe, it said  
15 Wednesday or Thursday of next week to respond to  
16 those questions. We'll meet that deadline without  
17 problem.

18           The answers to all of those questions will  
19 be answered in the form of an addendum to the RFP,  
20 and then it will be reposted so that all interested,  
21 qualified vendors will have an opportunity to see  
22 what everyone's question was and what IVGID's answer  
23 to each one of those questions was so it's a very  
24 fair and level playing field.

25           The intention is that we will have an RFP

1 review committee who, once the deadline for  
2 proposals is received, I will provide training to  
3 the members of the RFP review committee. They will  
4 then begin their work, independently. They will  
5 review and score, in a silo, each proposal by  
6 itself. They will not engage in technical leveling  
7 or comparison of one proposal to another, anything  
8 like that.

9           They're going to score each one according  
10 to the requirements of the RFP. And then I will  
11 compile their scores. They are not allowed to speak  
12 to each other about any proposal. They have to  
13 maintain strict confidentiality.

14           And then once they turn in all their  
15 scores in to me, I will compile the scores. I will  
16 make a recommendation back to the committee on any  
17 firms that are within a competitive range of  
18 realistically still having a chance to win the  
19 contract.

20           At that point, the committee will need to  
21 decide if it choose to do round two scoring, which  
22 would be an interview process. They can call any of  
23 these firms in that are within the competitive range  
24 of still winning a contract and conduct interviews,  
25 ask any clarifying questions, have the firms add any



1 additional information they feel they did not get  
2 the opportunity to present as part of their written  
3 proposals.

4           And then those are ultimately scored. And  
5 then, finally, the committee will turn in their  
6 scores to me. And then I will compile those final  
7 scores, make a recommendation for contract award to  
8 the Board of Trustees. That is currently scheduled  
9 for November 8th, I believe. Yes, November 8th.

10           CHAIR NOLET: Okay. That's a lot of work,  
11 but a lot of important work.

12           Just a question to make sure everybody's  
13 familiar with this, given the nature of the RFP and  
14 the uncertainty of the final scope, to be determined  
15 by you and others, this RFP is not asking for fee  
16 data, per say?

17           MR. MAGEE: Well, we are. So what the  
18 Board directed me to do was to ask for costs on a  
19 one-year basis, a three-year basis, and a five-year  
20 basis, if discounts were to be applied. And so the  
21 committee will not be scoring that.

22           The fee data will be used -- will be  
23 evaluated using a normalized schedule. What that  
24 means is it's a mathematical teeter-totter. The  
25 lowest evaluated price would get all of the points

1 that are available. And, theoretically, if somebody  
2 bid twice as much, then they would get half as many  
3 points. So it's a mathematical teeter-totter. And  
4 that's the way we ultimately evaluate that scoring.

5 It was very specific and clear to the  
6 vendors on what they would be evaluated on.

7 However, if they chose to offer IVGID a discount for  
8 a multiyear contract, they can identify that as part  
9 of their fee schedule as well.

10 If IVGID -- ultimately the Board decided  
11 to go with a three-year look back or a five-year  
12 look back or some other number. Could be one year,  
13 two years, or ten years. It could be anything that  
14 the Board ultimately decides, based on the pricing  
15 that they see. And they will not see that until  
16 after the review committee has completed its work.

17 CHAIR NOLET: Okay.

18 TRUSTEE TULLOCH: Thank you for clarifying  
19 that, Bobby, before anyone listening thought that  
20 this was a one year, three-year or five-year  
21 contract in the vendor. It's -- just to clarify, it  
22 was the look back period.

23 Actually thought we settled on three years  
24 and five years at the Board, but I may be mistaken.

25 CHAIR NOLET: Any response to that? I

1 think there was some leaning toward a multiyear look  
2 back.

3 MR. MAGEE: I believe that was correct.  
4 And the way we asked the vendors to do it so that we  
5 left maximum flexibility for the Board was to  
6 evaluate a one-year-only cost, and then multiply  
7 that times three. That is the figure that they will  
8 be evaluated on.

9 My understanding is the same as Trustee  
10 Tulloch's, which is the Board was leaning towards  
11 the multiyear, three- or five-year contract.

12 However, for the purposes of the RFP, we  
13 wanted to make sure that we kept maximum flexibility  
14 in that document so if the Board chose to make any  
15 changes to it during the final acceptance of the  
16 recommendation for contract award, they would still  
17 have that flexibility. That was the thought process  
18 behind that.

19 CHAIR NOLET: Okay. My last comment in  
20 response to what you just said is, having done a few  
21 of these, it shouldn't -- one year times -- we  
22 wouldn't expect it to be one year times three,  
23 because there's going to be execution of (inaudible)  
24 if they are doing multiyear.

25 At some point, you all will look for that

1 to be baked into the ultimate pricing you consider?

2 MR. MAGEE: That's absolutely correct.

3 And, again, this is just for purposes of scoring the  
4 RFP. We have -- when you issue these types of  
5 documents, you do not want to give the vendors a  
6 blank check, for example. We want to hold their  
7 feet to the fire and make sure that they sharpen up  
8 their pencils and give us their best proposals.

9 CHAIR NOLET: Any other comments on this  
10 item?

11 I think that concludes our discussion  
12 around E 2. We'll move to E 3.

13 E 3.

14 CHAIR NOLET: This is a discussion that we  
15 had with Jennifer last week, Bobby and I, amongst a  
16 number of other topics.

17 And just to set the table for her, this is  
18 not a new audit standard, SAS 99. It's one that I  
19 referred to in an August 9th comment that got a lot  
20 of attention. It's been around since 2002. It's  
21 part of every single U.S. generally accepted  
22 auditing standard audit of a stand alone set of  
23 financial statements. It's nothing that we're  
24 singling out or unfairly or overweighting in this  
25 audit.

1 Jennifer and her team have done this  
2 last year and the prior year. And our prior  
3 auditors had to do the same thing. Just our  
4 circumstances, as you heard from Bobby and over the  
5 last couple of months, are a little different  
6 this year.

7 I've asked her to make some comments. She  
8 has a nice deck in the materials. And I also  
9 included a copy of SAS 99 in the materials. And I  
10 will just say, some found 50-something pages of  
11 auditing language a little daunting. If you just  
12 look paragraphs 31 through 33, I think you get the  
13 gist of it.

14 MS. FARR: Yes. Thank you. Appreciate  
15 the introduction.

16 I did put together a short PowerPoint  
17 presentation to really explain in, hopefully, an  
18 understandable way what the auditor's  
19 responsibilities are as it comes to either detecting  
20 fraud during an audit or suspicions of fraud. Both  
21 of them are kind of at the same level. So let me  
22 share my screen with you and walk you through the  
23 presentation materials. It's only eight slides, so  
24 it should go fairly quickly.

25 Starting off with what the auditor's

1 responsibilities are. We're responsible, as part of  
2 your financial statement audit, to obtain reasonable  
3 assurance that the financial statements are free of  
4 material misstatement, and that can be a  
5 misstatement that's either due to fraud or error.  
6 And it goes a little further into distinguishing,  
7 you know, what is the difference between fraud and  
8 error because both have -- can result in  
9 misstatements to the financial statements.

10           The distinguishing factor is whether the  
11 error is intentional or unintentional. If it's  
12 intentional, then it's considered fraud or in the  
13 fraud bucket, and if it's an unintentional error,  
14 just human mistake or wrong application of  
15 accounting standards, then it's an error cause that  
16 could also cause a misstatement to the financial  
17 statements.

18           So the process for auditors under SAS 99  
19 and subsequent SASs is to consider fraud as an  
20 ongoing process throughout the audit. Primarily, we  
21 focus on it at the beginning of the audit, but if  
22 anything were to occur during the audit process, we  
23 also need to evaluate our audit approach and  
24 potentially make changes to our audit approach.

25           We obtain information about fraud, assess

1 fraud risk, and then we determine whether or not  
2 there needs to be any modifications. And as  
3 mentioned, we've done this for several years, even  
4 with your first year as your auditors, with the MGL  
5 report. We carefully looked through it and  
6 evaluated how that would affect our risk assessment,  
7 and we performed additional procedures to get  
8 comfortable with the items that were listed in that  
9 report.

10           This issue of the forensic audit or the  
11 due diligence audit, the item that was just  
12 discussed on the previous item on the request for  
13 proposal, I wanted to share with the Audit Committee  
14 that because that is out there, that there is a  
15 suspicion of fraud and work that is occurring under  
16 that potential future contract, that it's  
17 challenging or possibly we cannot even conclude that  
18 the financial statements are either materially  
19 misstated or not materially misstated without  
20 knowing the results of that forensic audit.

21           The auditing procedures would tell you --  
22 or tell us that at the end of my sort of fraud  
23 investigation, we would carefully need to evaluate  
24 what those results were and determine if that  
25 increases the risk of material misstatement in the

1 financial statements, and then respond to the risk,  
2 likely by performing additional procedures or  
3 modifying our audit approach. And so we can't  
4 really figure out how the audit approach would  
5 change without having the results of the forensic  
6 audit one.

7           One of the things that I did is look at  
8 the scope of the RFP to try to get an understanding  
9 of, more specifically, what that fraud concerns were  
10 so we could potentially evaluate how we would change  
11 our financial statement audit approach. And this is  
12 from -- what's on the slide is from the memo, dated  
13 September 22nd, of draft RFP, so there could have  
14 been subsequent changes, but I assume that it should  
15 probably be pretty close to the final RFP. The  
16 draft RFP, the scope included the financial  
17 statement audit period that we're looking at, so  
18 that's impactful.

19           And the scope also included certain areas  
20 such as determining compliant with generally  
21 accepted accounting practices and government  
22 accounting standards, boards, whether or not the  
23 financial statements are in compliance with the  
24 accounting standards. It included looking at  
25 compliance with federal and state policies, which is



1 also an area that we express an opinion on under the  
2 yellow book standards for government agencies, and  
3 it included things such as analytical procedures  
4 over certain transactions, which, again, could  
5 result in material misstatements or suspicions where  
6 we would, during our audit, need to perform  
7 additional evaluation.

8           Those scope -- those specific scope issues  
9 in the RFP, honestly, just to be very clear, really  
10 preclude us from our ability to express an opinion  
11 unless we know what the results of those three areas  
12 are. And even as the scope, I understand, might get  
13 developed further in the -- after the consultant has  
14 been hired, those further scope changes is something  
15 that we would need to evaluate to determine how that  
16 has an impact on the financial statement audit.

17           CHAIR NOLET: Can I pause you right there?  
18 If you go back to slide 5. Just to be fair and  
19 balanced, those scope modifications for your audit,  
20 would it be fair to say they're not material? I  
21 don't really think they are. I mean, their -- might  
22 put a little more rigor in them, but I think you did  
23 most of that stuff in prior years. Is that fair to  
24 say?

25           MS. FARR: It depends on what's found.

1 CHAIR NOLET: Totally agree.

2 So, next comment is, just for everybody's  
3 benefit, if nothing comes out of due diligence  
4 audit, this minor work would be the extent of the  
5 scope modification that Jennifer and her team would  
6 apply this year versus prior years, to her point, if  
7 something else comes out of the due diligence audit,  
8 then she would probably have to modify her  
9 procedures.

10 Is that fair to say?

11 MS. FARR: Yes. That is correct. Let's  
12 say the due diligence audit says everything's fine,  
13 there's no problems, then our scope modification is  
14 simply reviewing the report and having a discussion  
15 with them to see if there was anything that could  
16 potentially impact the financial statements.

17 I did want to mention that there are some  
18 aspects of the proposed scope that would not have an  
19 impact on the financial statement audit, and that is  
20 doing a fraud risk assessment, that's a normal  
21 process and something that we would like to see the  
22 organization do, and then assistance with policies  
23 and procedures to bolster the internal controls and  
24 reduce the fraud risk.

25 Those components of the scope don't impact

1 the financial statements. But the components that  
2 ask another consultant to look at the numbers and  
3 make determinations about accounting and make  
4 determinations about whether or not fraud occurred,  
5 there's really no way around it. The auditing  
6 standards really kind of tie my hands until we see  
7 the results of their work.

8           So, just kind of big picture, how does  
9 that affect the financial statement audit and kind  
10 some options of what we can do and what the standard  
11 way the auditors are supposed to do in this  
12 situation.

13           One of them would be to complete the  
14 forensic audit first, and then we would resume the  
15 financial statement audit. And then I could even  
16 propose that we can do the financial statement audit  
17 concurrently, we just might not be able to finish it  
18 until we have the results of the forensic audit.

19           And the second one, and I would need to  
20 research this one a little bit further, it's  
21 possible we could prepare the financial statement  
22 audit and still issue it, but issue it with a  
23 modified or qualified opinion, and depending on, at  
24 that point, what the significance of potential fraud  
25 was, that opinion modification might be -- or likely

1 would be an adverse opinion, which is basically an  
2 opinion saying -- stating that we do not express an  
3 opinion. That's not, not ideal.

4           This last one, I don't want to be  
5 dramatic, but the auditing standards do include this  
6 as a possibility is that, in this situation, the CPA  
7 firm should consider whether or not to withdraw from  
8 the financial statement audit engagement.

9           I feel like I've worked well with you guys  
10 over the last couple of years. I'm not quite ready  
11 to abandon the task at hand, but I do want to let  
12 you know that the auditing standards actually point  
13 that to the audit firm as a reaction to a situation  
14 where there could be fraud or suspected fraud in an  
15 organization.

16           I know that's a little sobering, but I did  
17 appreciate the opportunity to look at the impact of  
18 the forensic audit, and my goal today was just to  
19 share with you what the auditing standards say that  
20 auditor -- the financial statement auditors is  
21 supposed to do in this situation.

22           CHAIR NOLET: Jennifer, thanks. That was  
23 really a succinct presentation, easy to digest and  
24 understand.

25           Obviously, as it relates to your last

1 slide, I think we're all voting for option one. I'm  
2 going to ask each of my committee members to comment  
3 here in a minute, but options two and three are  
4 pretty unattractive.

5           Right now, I think just to state the  
6 obvious, with the scheduled restart of the audit  
7 pushed out to the end of month, we're effectively  
8 kind of doing the concurrent audit approach. But  
9 that still is TBD. I mean, if the workload is  
10 unsurmountable for Bobby and his team at the end of  
11 the month, we might have to push you guys out  
12 further.

13           But the hope would be that by the time the  
14 due diligence audit is done, you're pretty much  
15 done, everybody can sit down and compare notes, and  
16 hopefully we can close it up then.

17           I'm would ask each of my committee members  
18 to comment on this presentation, and particularly  
19 slide 7.

20           TRUSTEE TULLOCH: Yes. Very worthwhile,  
21 very helpful presentation. As Chris says, none of  
22 the options are really attractive. We all would  
23 hope that the forensic audit doesn't turn up  
24 anything. As I said at the board meeting, we hope  
25 it doesn't turn up anything, dispute being misquoted

1 on social media. I'm sure some people would use  
2 that (inaudible). You can go back and check the  
3 record. I hope it turns up nothing.

4 I would be delinquent as treasurer and we  
5 would be delinquent as an Audit Committee if we did  
6 not investigate this, given all the red flags and  
7 all the potential pitfalls that are there. It's an  
8 unfortunate fact of life, but we need to verify to  
9 make sure. And we need to make sure equally for  
10 staff's benefit that any question marks are removed  
11 by the forensic audit.

12 MEMBER BRANDLE: Chris, I would actually  
13 like to hear your opinion first.

14 CHAIR NOLET: Okay. You might have been  
15 on a phone call.

16 I'm about a thousand fifty percent behind  
17 option one. I think it's going to be challenging to  
18 facilitate both audits at the same time, the US GAS  
19 audit or the ACFR and the due diligence audit, so I  
20 think we need to be very thoughtful about how we  
21 move forward on that. Really, that's not until  
22 November.

23 And, Bobby, you might even chime in on,  
24 given the RFP timetable, when you think they might  
25 start given there's going to be a scoping period.

1           It may be that Jennifer can squeeze her  
2 work in in December, but she issue a report, which I  
3 totally agree with, that is a correct conclusion.  
4 And then the due diligence folks can jump in and  
5 hopefully some shorter period allows them to get  
6 their work done.

7           MR. MAGEE: I'm -- candidly at this point,  
8 I'm not really sure how to answer that or respond to  
9 that even.

10           Yes, the intention is is to make a  
11 recommendation to the Board in November on the firm  
12 to hire and how quickly they can ramp up and how  
13 long they will take in order to complete their work  
14 is still to be determined. Because as of right now,  
15 I still don't know if we're going to do three years  
16 of look backs or five years of look backs, and,  
17 obviously, that's going to take a substantial amount  
18 of time.

19           I would tend to agree with you, and just  
20 my personal opinion, I think option one is the best  
21 way to go with this, and that's why we're going to  
22 continue to do our work in researching with the  
23 various state agencies, keeping them in the loop,  
24 letting them know this is what's happening, and  
25 asking them: How would you like us to handle this?

1           Because the overall audit, before we have  
2 final sign-off from Davis Farr, it's just likely to  
3 be delayed. It's very likely to be delayed.

4           MEMBER BRANDLE: Just curious, what's  
5 largest fallout that you would see? Like, let's say  
6 everything goes poorly from your perspective, what  
7 is the fallout that we should expect there?

8           MR. MAGEE: Again, as you've heard me say  
9 in a number of forums, I just don't know what the  
10 results of this are going to be. To speculate, and  
11 I think at this point, would be unfair of me. I  
12 think it's best to let the auditors do their work,  
13 and then we'll see where they land. Because, at the  
14 end of the day, I think the most important thing  
15 that is going to come out of this is the areas that  
16 they identify as fraud risk and making sure that we  
17 close those.

18           And so that is my optimistic hope is that  
19 no fraud is uncovered at all and there are areas  
20 that we can improve and we improve them. That's  
21 ultimately what I think is the most likely scenario,  
22 and I certainly hope that that's what happens. That  
23 doesn't mean that's what will happen. I want to be  
24 clear about that. That's why we're doing this due  
25 diligence. We need -- we want to get in there and



1 see.

2 CHAIR NOLET: That's a tough one to  
3 forecast, but, Bobby, you can reel me back from the  
4 edge if you need to.

5 Just to be as transparent as we can be  
6 with everybody right now, I think you said it a  
7 minute ago, the probability is that the ACFR audit  
8 won't be completed by the statutory filing deadline  
9 of January 15.

10 MR. MAGEE: It's 31st, I believe. But,  
11 yes, I think that is the probability.

12 Now, I can tell you that in other states  
13 where I've worked, there is a process for filing for  
14 extensions, and the state tends to be understanding.  
15 It's, I would say, extremely unlikely that the State  
16 would want to withhold any funding from IVGID when  
17 it was doing its due diligence as a result of not  
18 having this ACFR filed on time. I would say that's  
19 extremely unlikely. That is within their purview,  
20 but I can't see why they would do that.

21 CHAIR NOLET: I tend to agree with you.

22 But I know, rather immediately, if you  
23 haven't already done it, I know you're going to  
24 catch up with the Department of Taxation and  
25 whomever else we need to consult with now to ask

1 them to give us guidance on this. Would they like  
2 to see a draft? If the audit reports not done and  
3 issued, but we think we're pretty sure the  
4 numbers are holding still, would they like to see a  
5 draft before the 31st? There's a lot of  
6 optionality, and, candidly, I've only been deeply  
7 involved in this for two and a half years, but they  
8 seem to show a lot of flexibility and leniency.

9           So I also don't think the sky's going to  
10 fall, but we're going to try and figure that out --  
11 right? -- soon.

12           MR. MAGEE: That's absolutely correct.

13           And I have been in other agencies where  
14 they were faced with challenges that necessitated  
15 the completion of the audit after the statutory  
16 deadline. And in those states, the state asked me  
17 for a copy of the trial balance, and then they  
18 accepted that in the interim until the work was  
19 completed.

20           And that's a suggestion I will make to the  
21 State of Nevada.

22           TRUSTEE SCHMITZ: Jennifer, I have a few  
23 questions. In reading this document that was  
24 provided to us, I'm looking at it, and I see that  
25 it's part of the standard process to evaluate and

1 sort of identify if there are potentials for fraud.  
2 And some of the things that Bobby is pointing out  
3 this year, I believe, were pointed out last year.  
4 The bank reconciliation hadn't been done, there were  
5 a lot of journal entries.

6           So my question is: What changed between  
7 last year and this year to cause us to rely and be  
8 seeking additional resources in addition to the  
9 audit that you perform?

10           MS. FARR: You absolutely correct that  
11 there have been items communicated to us in the  
12 prior years, and those items were specific in  
13 nature, like the capital assets, for example.

14           And so as a result, we've evaluated the  
15 concerns, modified our audit approach, performed  
16 additional testing, and gotten a comfort level that  
17 there were no material misstatements.

18           The scope of the forensic audit is so  
19 broad that it is not even possible for us to  
20 identify what possibly could be the allegations. It  
21 is not even possible for us to evaluate and design  
22 procedures to get comfortable with it if we don't  
23 really even know what are the allegations or  
24 suspicions. And that is the purpose of the due  
25 diligence, is to figure out where those risks are,

1 and then they'll be doing the testing.

2           And then in process, they'll will narrow  
3 down what the specific concerns are, and once we  
4 have that, then we can evaluate how to react to it.

5           TRUSTEE SCHMITZ: So Chris wanted to chime  
6 in, which is totally fine. I just have one question  
7 as a follow-up to that.

8           My question is, as it relates to the  
9 choices, one, two, and three, when they do this type  
10 of a forensic due diligence audit, do they typically  
11 start with the most recent data and work back? And  
12 if that is the approach, might it be possible to  
13 have both things happening concurrently?

14           MS. FARR: We definitely -- I think it is  
15 possible to perform the financial statement audit  
16 and the forensic audit concurrently, that would be  
17 our intention to make sure we've done everything on  
18 our end to have the financial statements ready, and  
19 then once we can see the results of the forensic  
20 audit, at that point, we could determine what  
21 additional procedures we may need to do and then be  
22 able to do those quickly.

23           TRUSTEE SCHMITZ: This question is more  
24 for Bobby. What impact does doing something like  
25 that concurrently have on staff and on the workload

1 of staff?

2 MR. MAGEE: Yeah, I'm not sure how in  
3 depth the amount of time will be needed on the  
4 forensic due diligence audit yet. It's -- that's  
5 going to be determined.

6 One of the things that we discussed  
7 internally is how do we make sure that we have the  
8 resources available? I have talked to Pam Day,  
9 she's willing to stick around a little bit longer  
10 than was initially expected. And then the Board had  
11 let me know that if we needed additional resources  
12 as we worked our way through this, to inform the  
13 Board and let them know about that to make sure that  
14 this stays on track.

15 So I certainly understand the direction  
16 the Board gave me. And if we find ourselves  
17 slipping on this, we will definitely inform the  
18 Board.

19 But as of right now, I think we have the  
20 resources in place to do this.

21 CHAIR DENT: Any other questions,  
22 comments?

23 MEMBER BRANDLE: Would it make sense for  
24 us -- I don't even know if we can -- to apply for  
25 the extension or exception now if we're pretty sure

1 we will miss the audit?

2 CHAIR NOLET: I think that's Bobby's  
3 intent is to work with DOT and others, and find out  
4 what our latitudes are and start to build some  
5 runway with those organizations so nobody is  
6 surprised, if we can't file an audit result by  
7 January 31.

8 MR. MAGEE: That's exactly correct.

9 Chris and I have talked about this a  
10 little bit offline, that the intention is is to  
11 engage all of the interested stakeholders early and  
12 often, and let them know where we're at in this  
13 process and why this is happening.

14 TRUSTEE TULLOCH: Yeah. No. I agree. We  
15 need to -- obviously, we need not overlook things,  
16 and we need to make sure both -- that we do them  
17 both, both the regular audit and the due diligence  
18 audit methodically and make sure they're done  
19 correctly.

20 As far as the State's concerned, if -- I'm  
21 not aware of any real sanctions they can take  
22 against us if we're late. I'm quite sure they will  
23 understand the reason for it. I'm pretty sure  
24 they're more concerned about getting accurate and  
25 correct financial reporting, rather than hitting an

1 arbitrary deadline.

2 CHAIR NOLET: Okay. Josh, anything from  
3 your perspective?

4 MR. NELSON: No, nothing from me right  
5 now. Thank you.

6 CHAIR NOLET: Okay. That wraps that item  
7 up. Moving on to, E 4.

8 E 4.

9 CHAIR NOLET: A question from the --

10 MEMBER BRANDLE: Sorry, Chris. Real  
11 quick, are we allowed for Jennifer to send us the  
12 deck she presented?

13 CHAIR NOLET: It's posted on the website.  
14 As is SAS 99.

15 Okay. Moving on to E 4, Josh, I have a  
16 question for you. Erin had intended to be here  
17 tonight, and she can't and it wasn't avoidable. We  
18 appreciate that.

19 It seems the options are to just roll this  
20 over to the next meeting. Or you and I are both  
21 familiar with this item, and without naming names, I  
22 think we can give the highlights of the staff's work  
23 with respect to this item.

24 MR. NELSON: Yeah, either of those would  
25 work. And if you wouldn't mind taking a lead on

1 that, and then I can follow up.

2 CHAIR DENT: Okay. Why don't we do it.  
3 It was asked tonight.

4 E 4 was meant to cover or address a  
5 whistleblower matter, not whistleblower policies,  
6 but we took your question and there's going to be  
7 some follow-up.

8 This was an item that came in early, I'll  
9 say, April, and it came through the whistleblower  
10 hotline, directly to me. I don't think this one,  
11 this one went to Josh initially, but we provided it  
12 to him, we talked about scope and execution and what  
13 the staff would do.

14 The question was with respect to trustees,  
15 a trustee or multiple trustees using their IVGID  
16 stipend to purchase employee benefits, health and  
17 welfare benefits, and so on. And that was one that  
18 we asked Erin to research and vet the findings of the  
19 research with Josh and I, and she's done so. I have  
20 an email that evidences her conclusions.

21 So, sometimes the IVGID records aren't  
22 sterling, but she was able to go back to solid  
23 records back to '99. A number of trustees, over  
24 time, have purchased benefits, I think, principally  
25 when they don't have any other means of partner or



1 spousal employment. I mean, there's no other way to  
2 get coverage.

3           So, trustees have purchased health and  
4 welfare benefits on a pretax basis, so they've been  
5 able to get the full benefit of their \$9,000  
6 stipend. They don't take the pay, compensation for  
7 services of trustee. Rather, they ask the GID to  
8 retain that, and then they, generally, have made  
9 additional contributions so that they can fully fund  
10 the GID's purchase of benefits or their behalf.

11           As I say, the whistleblower question dealt  
12 with one trustee. The staff's research went back to  
13 2019, and found that a number of other trustees have  
14 done the same and that there were no issues around  
15 the practice, no issues around pre- versus post-tax  
16 payments and no other concerns.

17           So from the staff's perspective, which has  
18 been vetted with Josh and I, I think we were  
19 satisfied that there's no other matter to pursue  
20 here.

21           Josh?

22           MR. NELSON: Agreed. The only thing I  
23 would add, just for clarification, is that these  
24 benefits are provided to trustees at their cost.  
25 There's no additional costs to the District to

1 provide this benefit.

2 CHAIR NOLET: Right. And I think, at  
3 least in the case that was looked at in detail, not  
4 only was their \$9,000 compensation contributed,  
5 pretax, but it was about another \$9,000, just to  
6 make sure that there was no out-of-pocket outcome  
7 for the GID.

8 Any comments or questions from my fellow  
9 committee members on that?

10 TRUSTEE TULLOCH: No. I think that clears  
11 up completely. Thank you.

12 CHAIR NOLET: Takes us on to E 5.

13 E 5.

14 CHAIR NOLET: Josh, I'm going to start  
15 with a question for you again. This item is one  
16 that has been discussed extensively at Board of  
17 Trustees meetings. The trustee in question  
18 presented his own view.

19 I guess my question is, it's been  
20 discussed extensively, publicly, can we talk about  
21 the trustee or we are still in kind of a blackout  
22 mode here?

23 MR. NELSON: Unfortunately, we are still  
24 in having that Open Meeting Law restriction, so we  
25 can talk at a very high level that we can't get into

1 anyone's character or competence.

2 CHAIR NOLET: Okay. Thank you for that  
3 guidance.

4 The question raised in number of Board of  
5 Trustees meetings as well as through the  
6 whistleblower hotline to me was whether or not a  
7 trustee had properly completed their financial  
8 disclosure statement for the last couple of years.  
9 Specifically whether or not with respect to  
10 questions 3 and 4 in that form, they had been  
11 compliant with the regulations on disclosure. And  
12 if they had had loans from -- real estate loans or  
13 loans secured by real estate from members of the  
14 community, whether that should have been disclosed in  
15 sections 3 and 4.

16 The Audit Committee developed a work plan  
17 to address this. We did some interviews, and then  
18 put our work on hold because the Secretary of State  
19 reached out to this trustee and said they were going  
20 to do their own investigation. Their work should be  
21 far for more extensive and thorough than ours, so we  
22 put pencils down, Vito and I were doing that work,  
23 and waited for this trustee to hear something from  
24 the State.

25 Questions were posed to this trustee by

1 the State in writing, written responses were  
2 provided to the State by this trustee, and on  
3 September 18th, this trustee received a remarkably  
4 concise letter from the Secretary of State, which I  
5 think was put on the record in a recent board  
6 meeting.

7 But says, in part:

8 "The Secretary of State is chief  
9 election officer for the State of  
10 Nevada, is responsible for the  
11 enforcement of the election laws  
12 contained in Title 24 of the NRS.  
13 However, the activity described in  
14 the two complaints does not amount  
15 to a statutory violation, and,  
16 therefore, no further action will  
17 be taken by this office, and the  
18 files will be closed."

19 So that was a remarkably concise outcome  
20 from a state agency, which we all appreciate. And  
21 hence, in light of that, the committee did not  
22 undertake any other procedures.

23 So, Josh, you want to add anything to  
24 that?

25 MR. NELSON: No. I mean, I think they

1 do -- the Secretary of State's primarily  
2 responsibility for enforcing that statute, and we've  
3 received their view of the issue.

4 CHAIR NOLET: My fellow committee members,  
5 any comments, questions that I probably couldn't  
6 answer?

7 TRUSTEE SCHMITZ: I just have a procedural  
8 question. When Whistleblower instances are brought  
9 forward and they are resolved, does -- is this  
10 anything that is tracked, is monitored, so that we  
11 have a record of it going forward?

12 CHAIR NOLET: The answer is there will be.  
13 Right now, I'm tracking them. I've had this  
14 conversation with Josh, and there's been some prior  
15 Audit Committee dialogue around this as well.

16 My view is, yes, there will be an  
17 appropriately confidential log that certain folks  
18 will have access to, and we need to sort that out.  
19 Yeah, it will stay in my home office.

20 And I can tell you there are a number of  
21 other whistleblower matters that have also been  
22 forwarded to staff of late that probably can be  
23 investigated and outcomes proposed back to us for  
24 consideration without us getting involved firsthand  
25 in doing any super-heavy lifting.

1           But, yes, there's going to be record of  
2 that. I think that's only prudent.

3           MR. NELSON: I agree with that.

4           And would just, Sara, to your point and  
5 Chris', we are still in the process, frankly, of  
6 implementing the whistleblower policy. These are  
7 the first complaints that we've received, so we're  
8 definitely putting that together as we move forward.  
9 And appreciate Chris' efforts on it.

10           MEMBER BRANDLE: Nothing additionally to  
11 bring up. I will say there -- because of the fact  
12 of it going on back to the higher courts, if you  
13 will, kind of our involvement was a little bit  
14 diminished, and also the conclusion of it was  
15 probably little bit more of a surprise of how  
16 quickly it came and how quickly it went public. But  
17 nothing to add. Nothing to counter on it.

18           I would say -- this is to Sara's point on  
19 whistleblowers, we may want to also think of,  
20 internally, how we may want to keep all of us a  
21 little bit more transparent on possible conflicts  
22 just to avoid the flareups in the future, but that's  
23 probably a topic for another day.

24           CHAIR NOLET: Okay. I'll get back to you  
25 on that.

1 I think closes out that item. Takes us to  
2 long-range calendar review.

3 F. LONG RANGE CALENDAR REVIEW

4 CHAIR NOLET: We don't really have a  
5 long-range calendar. I put this on there because we  
6 need one.

7 Scheduling is becoming unbelievably  
8 difficult these days. And I've taken over  
9 personally scheduling the Audit Committee meetings.  
10 What I would like to do before we wrap up here is  
11 schedule the next four -- three, I guess. November,  
12 December, January. The goal is to keep them out of  
13 Board of Trustees meeting weeks, so that nobody,  
14 particular staff, is overburdened. Seems to work  
15 pretty well around 4:00 for 90 minutes or more,  
16 probably, as we move forward.

17 But I think there is enough moving parts  
18 from here on out with regard to the due diligence  
19 audit, the financial statement audit, a number of  
20 other things, staffing inadequacy, I think once a  
21 month feels like the right cadence, but I'd invite  
22 comments from my committee members.

23 TRUSTEE SCHMITZ: I am fine with the  
24 frequency that you feel that we need.

25 I have a question for this group about an

1 item to potentially be on a long-range calendar.

2           This committee, probably two years ago,  
3 maybe more, worked to draft the whistleblower policy  
4 and procedure. And recently that was reviewed by  
5 Moss Adams, and they did identify some potential  
6 gaps. I'm wondering if it's appropriate, then, for  
7 the Audit Committee to take a look at that existing  
8 policy and procedure and the feedback from Moss  
9 Adams and see if there are any revisions that are  
10 needed, and we could put that on a calendar.

11           The other thing I just wanted to bring up  
12 is I looked on the website, and Jennifer's stack is  
13 not out. If we could get her slide show posted to  
14 the website. I don't see it on my phone, at least.  
15 Yeah. It doesn't appear to be out there.

16           CHAIR NOLET: We'll make sure it get's  
17 posted.

18           TRUSTEE SCHMITZ: Yeah, that would be  
19 great.

20           CHAIR NOLET: We'll make sure that the  
21 deck gets posted to the agenda for this meeting.

22           Then, too, with regard to Moss Adams's  
23 suggestions that weren't dealt with with regard to  
24 the whistleblower policy, happy to put that on the  
25 long-range calendar.



1 TRUSTEE SCHMITZ: I'll take that item.

2 CHAIR NOLET: Okay. And, really, I'm  
3 serious about doing business and making sausage in  
4 front of everybody. Scheduling has become  
5 completely unwieldily. If we look at November,  
6 there's a Board of Trustees meeting -- okay. So  
7 what about -- there would be one, like, the 22nd,  
8 maybe? I'm looking at 28 or 29 for an Audit  
9 Committee meeting. We're going to say the 27th at  
10 9:00 A.M. Yep. Then given what's going on then,  
11 let's do one before Christmas -- or holiday season.  
12 I'm going to say the 20th at 4:00 P.M. Okay.  
13 January 17th at 4:00.

14 I think that generally covered F.

15 G. CONSENT CALENDAR

16 CHAIR NOLET: We have a set of minutes  
17 from July. Any comments on the minutes?

18 Hearing none, can I have a motion?

19 TRUSTEE SCHMITZ: I make a motion to  
20 approve the consent calendar including the meeting  
21 minutes.

22 CHAIR NOLET: Second?

23 MEMBER BRANDLE: Second.

24 CHAIR NOLET: All those in favor?

25 MEMBER BRANDLE: Aye.

1 TRUSTEE SCHMITZ: Aye.

2 CHAIR NOLET: Aye.

3 MR. NELSON: It looks like we just lost  
4 Ray, Chris. We can record him as an abstention, if  
5 you'd like. We still have a quorum to approve the  
6 minutes.

7 CHAIR DENT: Okay. Let's do that then.  
8 Super.

9 So then moving on to closing remarks.

10 H. CLOSING REMARKS

11 CHAIR NOLET: That was me. I think,  
12 frankly, I think most everything that I was going to  
13 say has been covered. I think I'll pass on that,  
14 and we'll move to final public comments.

15 I. FINAL PUBLIC COMMENTS

16 MR. DOBLER: Cliff Dobler, 995 Fairway.

17 I would like to have everybody just think  
18 for a little bit about this capitalization of  
19 expenses over the last five years.

20 Now, the Board decided universally that we  
21 should do a look back period. And I turn around and  
22 wrote "37 memorandums," which most of them had to do  
23 with expensing capital costs. All of those were  
24 written to the general manager and also to the chief  
25 financial officer. Those were not taken care of.

1           So when we get to the idea of fraud, which  
2 is kind of an ugly word because you don't know what  
3 it is, and then we talk about intent and then  
4 unintentional and the unintentional would be that,  
5 well, we just make a mistake. But if you knew about  
6 these things and you didn't take care of them, then  
7 the way I see it, it has to be intentional. You  
8 knew about them. You didn't do anything about them.  
9 You didn't put them on the Audit Committee. He --  
10 the director of finance had to know that the items  
11 had to be expensed. And therefore, they weren't.

12           So what we have is a situation is it  
13 intentional that he didn't do it? Or is it  
14 unintentional because he made a mistake?

15           And I think that I'm leaning a little bit  
16 to the left there, and thinking that you really need  
17 to consider that because this went on for  
18 four years, guys. We had four years of prior period  
19 adjustments, and the only adjustments that we made  
20 were me like prying it out of a locked door to get  
21 some of these things done, where the other ones were  
22 just shuffled around like a deck of cards.

23           And I just don't see how you can just look  
24 at possibly \$9 million of write offs that haven't  
25 occurred yet and say to yourselves, Eh, that was

1 intentional. He just make a mistake or an error.

2 When they were being brought to him over a  
3 three-year period. And that's all I have to say is  
4 you guys need to think long and hard about that.

5 Thank you.

6 CHAIR NOLET: As I've mentioned, those  
7 have not been dismissed. They're still on the work  
8 list.

9 MS. WELLS: Hi. Christy Wells, incline  
10 Village resident.

11 I don't have anything prepared tonight,  
12 but I saw on the agenda was the whistleblower policy  
13 and some discussion around it. And I would just  
14 like to have a better understanding as to the -- how  
15 does one inside of IVGID submit a whistleblower  
16 policy when two member of the Board of Trustees are  
17 on this Audit Committee, and how do you ensure  
18 they're protected?

19 Because I have actually spoken to several  
20 employees over the last couple weeks, and they don't  
21 feel they can use whistleblower policies for some  
22 actions that have taken place by the Board members  
23 because they don't feel they will be treated in a  
24 fair and balanced way.

25 So, I'm bringing this up at the Audit

1 Committee. I don't know -- I know there's gaps.  
2 Moss Adams has absolutely addressed these and called  
3 these out that need to be taken care of problem.  
4 But I think you guys have a problem with having the  
5 employees feel that they have a protected space and  
6 that clearance to do so.

7 I also just want to say, I'm curious with  
8 several members of trustees -- Ray's not on the  
9 phone anymore, unfortunately, who have been on the  
10 Audit Committee for years and why some of these  
11 things haven't been brought up? Because I would  
12 think the whole point of an Audit Committee was that  
13 you guys were working closely with IVGID finance  
14 departments, going through the audits of late. And  
15 so I guess I just don't understand how we got here  
16 when you guys have been working with the department  
17 and asking questions for three years. You tell me  
18 you don't know, but then when does the Audit  
19 Committee hold themselves accountable?

20 Because I would imagine, you should have  
21 been asking these questions long before just  
22 recently. Yeah, you can keep laughing. It's true.  
23 Everybody needs to hold each other accountable, I  
24 think that is what the point of my statement is.

25 Thank you.

1 CHAIR NOLET: Thank you.

2 Before you joined us, I had addressed the  
3 whistleblower. It's a good question. It probably  
4 needs to be asked a number of times.

5 There's a page on the website, and it  
6 tells you who, how, when. It basically says that if  
7 you have a concern, you when in doubt, submit  
8 something. Believe me, people have. They are  
9 confidential. They come to me. If it goes through  
10 the system, it comes to me and Josh and that's it.  
11 If it comes through personal, some have, then it's  
12 just me. Then I decide how to move forward. Couple  
13 decades of doing this kind of stuff.

14 In general, at some point we'll involve  
15 some staff members in order help -- get some help on  
16 the details, the records, the whatever.

17 They are completely anonymous. Our  
18 whistleblower system doesn't have a response button.  
19 Some do, some don't. That's why I'm trying to  
20 address these as we knock down the big ones. We're  
21 going to continue to do that. Maybe that's a Moss  
22 Adams point, I don't know, that there ought to be  
23 some kind of feedback.

24 Anyway, it is very confidential. And so  
25 people should -- if they just want to call me, it's

1 better in writing because I've got something to deal  
2 with, but they can call me too.

3           On the second score, you know, maybe I'll  
4 let Ray comment, but for the 2021 CAFR audit, these  
5 items were out there, they weren't really addressed,  
6 and so it's not super prominent in any records. But  
7 the Audit Committee did not approve the CAFR for  
8 filing it with the State. They said there were too  
9 many open questions, so they demurred, requesting  
10 additional work. But the full board at that time  
11 overrode the committee and filed the CAFR with the  
12 State anyway.

13           That's the most explicit action I'm aware  
14 of, where the Audit Committee really said, you know,  
15 hey, there's too many open items. We're not  
16 satisfied yet, and others went on without them.

17           TRUSTEE SCHMITZ: It was last year.

18           TRUSTEE TULLOCH: It was the 2021 CAFR.

19           CHAIR NOLET: Anyway, that's an explicit  
20 example. You know, those people are gone. We're  
21 not going to name names. That should never happen.

22           The reason I developed this project in the  
23 first place, that Cliff's talking about, is because  
24 I couldn't be involved, as a professional, with  
25 signing of an audit with 30 open items.

1           We're not done with this work of the 38  
2 items, 19 have been resolved, but there's some  
3 consequential ones that haven't. And we're going to  
4 need to chew through those at some point.

5           I'm working with Bobby to say that he's  
6 got bigger fish to fry right now. And if he has to  
7 get something auditable before any adjustments are  
8 made before we can divert staff resources to this,  
9 candidly, I see this as sort of a December exercise.  
10 But we will get addressed, and others will have to  
11 go through and understand the materiality.

12           Pardon me?

13           (Inaudible public comment.)

14           CHAIR NOLET: Yeah. And I responded to  
15 that.

16           (Inaudible public comment.)

17           MR. NELSON: Chris, I'm sorry. Jumping in  
18 a little bit. We do have the ability to briefly  
19 respond to requests, but we can't deliberate. And  
20 this is starting to turn a little bit into --

21           CHAIR NOLET: Okay. Can we just let  
22 Ms. Wells ask her final question? I won't respond  
23 to it.

24           MS. WELLS: I think I would just then ask,  
25 because it's been said at several board meetings, is



1 there's been crying of fraud. Ray keeps saying,  
2 yes, none has been found, Ray, and on social media,  
3 everybody's really trying hard to just say no fraud  
4 has been found yet, but there's red flags.  
5 Understood.

6           It's demoralizing to IVGID staff when they  
7 work hard every single day and all they hear is the  
8 community members rally up and assuming the worst of  
9 everybody. So I'm asking once again, that you guys  
10 be very careful with how you frame this, because  
11 until fraud has been found, please stop saying  
12 there's been fraud or inferring that there is fraud.

13           Actually, just even tonight, in tonight's  
14 meeting, and Josh could hold me accountable for that  
15 too, there was the inference that there's plenty of  
16 red flags and that there's potential fraud. I heard  
17 it.

18           I'm just asking again: Be super careful  
19 with your words.

20           TRUSTEE TULLOCH: Can I respond? Yes,  
21 you're quite absolutely correct. You made the  
22 point. And the whistleblower policy was explicitly  
23 written that way, so it only went to the chair of  
24 the Audit Committee and to general counsel. It did  
25 not do go to all the Audit Committee members, just

1 let's be very clear about -- and that's clear in the  
2 policy.

3           And, yes, you're correct. The 2021 ACFR  
4 was rejected by the Audit Committee, and it was  
5 recommended to the board to reject it. But  
6 unfortunately three board members, Callicrate, Wong,  
7 and Tonking, all voted to override the Audit  
8 Committee recommendations.

9           And in my professional career, and, Chris,  
10 in your professional career, I've never come across  
11 a board that rejects an Audit Committee  
12 recommendations outright like that.

13           And if you check the record, I made that  
14 comment as well. I was actually criticized at a  
15 subsequent interview by the two of the three same  
16 board members for being outspoken in that. I make  
17 no apologies for being outspoken in that.

18           With regard to suggestions of fraud,  
19 nobody has ever stated there's fraud. We've stated  
20 there's red flags.

21           And, Chris, you can also affirm, these are  
22 all classic red flags of potential there. One of  
23 the reasons for doing the forensic audit is so that  
24 my doubt about employees can also be removed if we  
25 get a clear forensic audit. It's -- I'm on quite

1 sure how else Ms. Wells thinks we can do it. But  
2 that's -- I'm sure she has her own views.

3 But I can only make the statement: We  
4 have found no fraud to date.

5 (Inaudible public comment.)

6 CHAIR NOLET: Yes. Thank you for  
7 reminding us.

8 TRUSTEE SCHMITZ: I just wanted to confirm  
9 that that truly was what happened. And it happened  
10 early last year that the Audit Committee, which at  
11 that time Matthew Dent and I were on. And then  
12 last -- for last year's, which we're doing right  
13 now, Trustees Tonking and Wong were on the --

14 MR. NELSON: Chair, just reiterating, we  
15 are starting to deliberate on this public comment.

16 CHAIR DENT: Yep. Okay.

17 Public comment?

18 MS. CARS: I also did not come prepared.  
19 I came prepared about the whistleblower issue. And  
20 I -- I want to say that I'm really disappointed that  
21 our whistleblower policy for Incline Village allows  
22 the Audit Committee to be part of that process.  
23 Maybe that's standard. You don't have to respond to  
24 me because I'm going to do more research on  
25 different cities and districts and how it operates.

1           But in my humble experience, I think it  
2 should go through HR so it's actually a hundred  
3 percent confidential. Because I don't think  
4 community citizens, whether they're on the Audit  
5 Committee or the Golf Committee or any committee,  
6 should be involved when dealing with staff and  
7 issues they may have because the staff -- we have so  
8 many staff people who are so upset about how they've  
9 been treated and everything, and they will not come  
10 out and say anything because they fear for their  
11 jobs. It just bothers me.

12           And then the second point I want to make,  
13 listening to everything tonight, is it's really  
14 disturbing for me that people, that you're out there  
15 looking for red flags, saying there's red flags. I  
16 think the audit should be completed. I don't think  
17 we should necessarily be spending tons of money --  
18 because we wasted a lot of money this year on a lot  
19 of things -- on a forensic audit until the audit is  
20 completed.

21           Complete the audit, get your answers, and  
22 then decide if you need a forensic audit. Don't  
23 listen to community members who aren't necessarily  
24 involved in the books every day. Let the new  
25 controller, let the current people do their job to

1 finish the audit.

2 Thank you.

3 TRUSTEE SCHMITZ: I just want to clarify  
4 that the whistleblower policy is posted on the  
5 District's website under Board policies and  
6 practices. And in the policy, there are  
7 instructions of how that HR, where the place for  
8 employees to go.

9 So please feel free to review that policy  
10 that is posted.

11 DR. WYMAN: Andy Wyman, 170 Village.

12 Just about this issue of whistleblowers.  
13 It's perfectly plausible, and I think probably  
14 correct, that there's an excellent policy, it's well  
15 articulated, well defined, it tells a potential  
16 whistleblower exactly what they can do, and there  
17 are a number of employees who are intimidated and  
18 frightened and do not come forward. Both things can  
19 be true. And that's does tell the Board that  
20 there's issue.

21 If there are people who are frightened to  
22 come forward, even though it's a completely  
23 off-the-record set of comments, then there's  
24 something wrong, and that needs to be explored, from  
25 my perspective.

1           Second thing is I heard what Mr. Dobler  
2 had to say, and, certainly, I support his right to  
3 say it. What I found amusing was that Cliff Dobler  
4 said that he is leaning to the left on this issue.  
5 And if you're involved with politics, that's the  
6 first time I've heard that.

7           (Inaudible public comment.)

8           DR. WYMAN: Maybe it wasn't, but I thought  
9 it was amusing. Thanks anyway for the feedback.

10           The last thing I'm intrigued about was the  
11 comment that I made at the beginning of this meeting  
12 about discussion with staff up at The Grille.

13           And may have been mistaken, Sara, but  
14 perhaps you can elucidate it more clearly. Were you  
15 saying that a Board of Trustee member is not  
16 permitted to talk with staff? That's my question,  
17 because I thought that's kind of what you were  
18 inferring.

19           TRUSTEE SCHMITZ: To be clear -- Josh,  
20 correct me if I misstate anything -- no trustee has  
21 any authority to direct any staff member at my time,  
22 including the general manager, outside of a board  
23 meeting. The Board is the only authority, and the  
24 Board gives direction, as a board, only at a public  
25 meeting. That is the only place.

1           Outside of that, individual trustees do  
2 not have the authority to direct or instruct staff  
3 to do anything.

4           Is that correct, Josh? Did I make it  
5 clear?

6           MR. NELSON: Yeah. I would encourage  
7 interested members of the public to review the code  
8 of conduct, the Board's code of conduct, which is on  
9 the website, which outlines the communication  
10 protocol.

11           DR. WYMAN: I just want to make it clear  
12 that's not what I said at all earlier in the meeting  
13 when you responded to that comment. I was not  
14 talking about that at all.

15           I was simply talking about the ability of  
16 a Board member who might have an interest in  
17 understanding how a particular venue works to  
18 discuss that issue.

19           Thank you.

20           MS. McKOWEN: I heard Josh say that the  
21 whistleblower policy has not been completely put  
22 together yet. There was something that he said --  
23 implemented.

24           MS. NELSON: Again, Chris, this is really  
25 turning into a back and forth, but I will briefly

1 respond to that.

2           What that was in reference to was the  
3 tracking of complaints as they move forward. The  
4 whistleblower policy has been approved by the Board  
5 of Trustees.

6           MS. MCKOWEN: So, if you are an employee  
7 and you submit something, it may not be tracked  
8 right away?

9           MR. NELSON: That's --

10          CHAIR NOLET: I'm tracking them.

11          MS. USINGER: When we're talking about  
12 employees being afraid to report a problem, we can  
13 just use the example of Dee Carey in the last couple  
14 weeks. Now, Dee Carey is not a current employee,  
15 but she certainly is identified by everybody as an  
16 IVGID employee.

17           And the overwhelming desire by the Board  
18 to sue her put a ripple down everybody's back. And  
19 the -- I'm just saying that you -- the perception by  
20 the IVGID staff is legitimate in their fear of being  
21 retaliated against and brought into the community  
22 and shown for their terrible things that they did.  
23 And that that is a real problem.

24          CHAIR NOLET: Just last comment on this.  
25 I have an idea on that, but I'll have to work



1 through HR and Josh to see if it works or not.

2 MR. GOVE: I have a caller on the line.

3 MS. DOBLER: Ellie Dobler, 995 Fairway.

4 I guess I have to stop laughing while I'm  
5 doing this.

6 It amazes me to what lengths you go  
7 through to silence Cliff Dobler. The sound was off  
8 during his initial public comment. This happens way  
9 too often to be coincidental. It turned on the  
10 middle of Dr. Wyman's comment. Too bad that it  
11 wasn't muted during Ms. Usinger's comments, who seem  
12 to believe that social media is a valid source of  
13 information. And that's goes for Ms. Wells after  
14 her final comments, and also Ms. McKowen.

15 The comments that Ms. Cars makes, to me,  
16 was laughable how HR is the place to give your  
17 comments because they are so professional and do not  
18 disclose anything. Wonderful.

19 I did not prepare this, but -- this -- I  
20 couldn't speak earlier because I was trying to see  
21 if my computer was off or what is actually the  
22 sound, and it was the actual sound. He wasn't muted  
23 at the end, which is amazing, but good work, guys.

24 Thank you.

25 CHAIR NOLET: Thank you, Ms. Dobler.

1 Mr. Gove, what was the situation there?

2 MR. GOVE: I had an wrong audio input when  
3 Mr. Dobler started. It was about ten minutes into  
4 the meeting before someone texted me on Livestream  
5 to let me know it wasn't working. I'm not going to  
6 post this copy of the meeting. I will repost -- as  
7 soon as I get the meeting adjourned and I can get  
8 the Zoom recording downloaded, we're going to post  
9 it. It should be up by 8:30, 9:00.

10 CHAIR NOLET: Is there anybody else  
11 online?

12 MR. GOVE: There is not.

13 CHAIR NOLET: Okay. I think that  
14 concludes public comments.

15 J. ADJOURNMENT

16 CHAIR NOLET: And I think, barring any  
17 other comments from my committee members, we can  
18 adjourn.

19 Thank you.

20 (Meeting ended at 5:58 P.M.)

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1 STATE OF NEVADA )  
2 COUNTY OF WASHOE ) ss.

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I, BRANDI ANN VIANNEY SMITH, do hereby  
certify:

That I was present on October 5, 2023, at  
the Audit Committee Public Meeting, via Zoom, and  
took stenotype notes of the proceedings entitled  
herein, and thereafter transcribed the same into  
typewriting as herein appears.

That the foregoing transcript is a full,  
true, and correct transcription of my stenotype  
notes of said proceedings consisting of 89 pages,  
inclusive.

DATED: At Reno, Nevada, this 13th day of  
October, 2023.

/s/ Brandi Ann Vianney Smith

BRANDI ANN VIANNEY SMITH

	60/14 64/10 77/18 79/20	<b>38 [1]</b> 78/1	12/16 36/18 42/2 56/12 57/10 75/2 79/21	<b>admin [1]</b> 20/11
<b>CHAIR DENT: [6]</b>		<b>4</b>	<b>abstention [1]</b> 72/4	<b>admiral [1]</b> 26/22
13/13 30/24 59/21 62/2 72/7 81/16	<b>\$</b>	<b>4.8 [1]</b> 6/5	<b>abuse [1]</b> 11/22	<b>adverse [1]</b> 50/1
<b>CHAIR NOLET: [69]</b>	<b>\$1,000 [1]</b> 9/8	<b>40 [1]</b> 19/3	<b>acceptance [1]</b> 41/15	<b>affect [3]</b> 35/8 45/6 49/9
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# INVOICE

**BAVS SM-LLC**  
brandiavsmith@gmail.com  
United States

**BILL TO**  
**Incline Village General Improvement  
District**  
Susan Herron

775-832-1218  
AP@ivgid.org

**Invoice Number:** IVGID 7

**Invoice Date:** October 13, 2023

**Payment Due:** November 5, 2023

**Amount Due (USD):** \$884.00

Items	Quantity	Price	Amount
<b>Appearance fee</b> October 5, 2023 Audit Committee meeting	1	\$350.00	\$350.00
<b>Per page fee</b> October 5, 2023 Audit Committee meeting	89	\$6.00	\$534.00

**Subtotal:** \$884.00

**Total:** \$884.00

**Amount Due (USD):** \$884.00

**Charge to 100-11-100-6030  
S. Herron**

**MEMORANDUM**

**TO:** Audit Committee

**THROUGH:** Chris Nolet, Audit Committee Chairman

**FROM:** Trustee Sara Schmitz

**SUBJECT:** Review, discuss, possibly revise and possibly approve the modifications to the Whistleblower Policy & Procedure. (Requesting Committee Member: Trustee Sara Schmitz)

**DATE:** November 27, 2023

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**I. RECOMMENDATION**

Review the attached redline document for proposed recommendations.

**II. BACKGROUND**

Moss Adams reviewed the procedure and identified areas for improvement. The red-lined version is an attempt to enhance the procedure into a policy and procedure.

**III. ATTACHMENTS**

Moss Adams Report review page  
Whistleblower Procedure – Redline  
Whistleblower Procedure – Final 11202023

# Board Policies Gap Analysis

**Level of Effort of P&P Category:**  
**Full Gap** - P&P does not exist for category  
**Major Gaps** - Some P&P documentation exists but major gaps in coverage exist  
**Minor Gaps** - P&Ps cover most of the key areas but require some updating or additional coverage.  
**Update Needed** - The P&P needs to be reviewed for potential updates needed.

Summary of Priority/Phases	
<b>Phase One (High Risk)</b>	Critical control deficiencies that expose the District to a high degree of combined risks. Recommendations from high-risk findings should be implemented immediately (preferably within 6 to 12 months) to address areas with the most significant impact or highest likelihood of loss, misappropriation, or damage related to the District assets.
<b>Phase Two (Medium Risk)</b>	Represents less than critical deficiencies that expose the District to a moderate degree of combined risks. Recommendations arising from medium-risk findings should be implemented in a timely manner (preferably within 18 months) to address medium risks and strengthen or enhance efficiency in internal controls on areas with moderate impact and likelihood of exposure.
<b>Phase Three (Low Risk)</b>	Represents low risk or control deficiencies and the exposure is not likely to expose the District and its assets to significant losses. However, they should be addressed to improve efficiency and effectiveness of operations. Recommendations arising from low-risk findings should be implemented within 24 months.

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Code of Conduct for Elected and Appointed Members (no number)	I. PURPOSE AND APPLICABILITY II. CONDUCT A. Elected and Appointed Members' Conduct with One Another B. Trustees' and Members' Conduct with District Staff C. Elected and Members' Conduct with the Public D. Conduct Generally	NRS 318, NRS 241.030-033	- Update to include process for managing conflicts of interest (or address as separate policy) - Update to include prohibition against and means to address sexual harassment, general harassment, and discrimination (or address as separate policy) - Add policy number - Consider distinguishing between policy and procedure information	Major Gap	Medium
Whistleblower Policy (no number)	- General - Reporting --- Trustees, employees, and volunteers --- The public - No Retaliation - Acting in Good Faith - Confidentiality - Receipt, Retention, and Treatment – Role of The Audit Committee Chair - Receipt, Retention, and Reporting – Role of The General Manager	NRS 281.611	- Clarify scope (referenced inconsistently throughout the policy) and ensure that it covers committee members - Update to clarify that violation of policy can result in removal from Board position (not just censure) - Describe conditions under which an investigation would include an independent third-party reviewer - Expand description of misconduct to include violation of code of conduct, bribery, corruption, money laundering, tax evasion, environmental damage, breaches of public health, and safety regulations. - Expand reporting process to include reporting procedure if General Manager is implicated in complaint - Consider describing how whistleblowers are protected by the law - Consider distinguishing between policy and procedure information - Add policy number	Major Gap	Medium
Board Policy 1.1.0 - Strategic Planning Policy	0.1 Initiate the Strategic Planning Process 0.2 Prepare a Mission Statement 0.3 Assess Environmental Factors 0.4 Identify Critical Issues 0.5 Agree on a Small Number of Long Range Principles 0.6 Develop Strategies to Achieve Long Range Principles 0.7 Develop Objectives 0.8 Create an Action Plan 0.9 Incorporate Performance Measures 0.10 Obtain Approval of the Plan 0.11 Implement the Plan 0.12 Monitor Progress 0.13 Reassess the Strategic Plan	N/A	- Review policy every three to five years (last updated in 2014) - Distinguish between policy and procedure information - Clarify roles and responsibilities of management vs. Board - Consider reducing specific implementation details to allow for additional flexibility/responsiveness - Formalize requirement to conduct comprehensive strategic planning process every five years and consider adding an enforcement mechanism	Major Gap	Medium
Board Policy 2.1.0 Financial Standards	Covers the District's Long Range Principles as part of its Strategic Planning Process for the following areas: Resources and Environment, Finance, Workforce, Services, Facilities, and Communications	NRS 318.080: Duties of board of county commissioners; appointment of initial board of trustees; bond; removal of trustee.	NRS 318.080 lists the following as duties of the board of trustees to establish: 2. While acting as the board of trustees, the board of county commissioners shall establish: (a) Accounting practices and procedures for the district; (b) Auditing practices and procedures to be used by the district; (c) A budget for the district; and (d) Management standards for the district. Consider including oversight and updating of these as the current Finance section does not speak directly to these tasks.	Minor GAP	Low

## INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER POLICY & PROCEDURE

### POLICY:

#### 1.0 General

The Incline Village General Improvement District (IVGID) expects its employees, Trustees, and volunteers to observe high standards of business and professional ethics in the conduct of their duties and responsibilities. Employees and representatives of IVGID must practice honesty and integrity in fulfilling their responsibilities and comply with all IVGID Policies, Practices, Resolutions and Ordinances and other applicable laws and regulations. Moreover, IVGID is committed to transparency and fostering a “speak up” culture. This Whistleblower Policy & Procedure implements Board of Trustees Policy 15.1.0(2.8).

In addition, IVGID encourages its employees, volunteers, other stakeholders of the District, and the public to share their questions, concerns, suggestions, or complaints with their supervisor, Venue Manager, Trustees, General Manager, or the Audit Committee Chair.

~~The Whistleblower Procedure includes the following:~~

- ~~• The methods for submission of suspected Misconduct may be reported by employees, Trustees, volunteers, other stakeholders of the District, and the public on a confidential and anonymous basis to the extent permitted by applicable law.~~
- ~~• The process to be followed when a submission of concern is received.~~
- ~~• The receipt, retention, and treatment of suspected Misconduct submissions received by the Audit Committee regarding IVGID Policies, Practices, Resolutions, Ordinances and other applicable laws and regulations. The protection of employees, Trustees, volunteers, other stakeholders of the District, and the public reporting concerns from retaliatory actions.~~

#### 2.0 Reporting

It is the responsibility of all employees, Trustees, and volunteers to report Misconduct and/or reasonable suspicions of Misconduct in accordance with this Whistleblower Procedure. Other stakeholders of the District and the public may also report Misconduct in accordance with this Whistleblower Procedure.

“Misconduct” means (a) questionable or improper accounting or auditing matters, (b) violations and suspected violations of federal, state, local laws, and (c) violations and suspected violations of IVGID Ordinances, Policies,

Proposed July 13, 2021 [Website has an “adopted version” dated Jan 22, 2023?](#)

## INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER PROCEDURE

Practices, ~~and~~ Resolutions and the Code of Conduct, (d) conflicts of interest, (e) misuse of District ~~resources~~. "Misconduct" does not include minor, immaterial matters or routine workplace complaints or disciplinary matters which shall be processed under applicable Human Resources policies and/or applicable Memorandum of Understanding.

Commented [MOU1]: What is this? Do our citizens know what is is? This link should only go to the Chair of the AC

**2.1 Trustees, employees and volunteers** have the following options for reporting concerns that involve Misconduct and/or or reasonable suspicions of Misconduct:

- A. Discuss any suspected Misconduct with their **immediate supervisor**.
- B. Report the suspected Misconduct to the **Director of Human Resources**.  
If the Misconduct was reported verbally to the Director of Human Resources, the reporting individual, with assistance from the Director of Human Resources, shall reduce the reported Misconduct to writing.
- C. Report the suspected Misconduct to the **Chair of the Board of Trustees**.  
Should the suspected Misconduct implicate one or both of the General Manager or the Chair of the Audit Committee, this is the recommended reporting option.
- D. Report the suspected Misconduct to the **Chair of the Audit Committee**.
- E. Report the suspected Misconduct to any other **Trustee**. It is recommended that if a Trustee receives a report it is copied to the Chair of the Audit Committee – unless the Chair of the Audit Committee is implicated - to be investigated in accordance with the procedure described in the section **Receipt, Retention, and Treatment – Role of the Audit Committee Chair**.
- F. Submit concerns of suspected Misconduct anonymously using the IVGID website. Such submittals will automatically be routed to the Audit Committee Chair with a copy to the General Counsel.

**2.2 The Public** may also submit suspected Misconduct and/or or reasonable suspicions of Misconduct to:

- A. The Audit Committee Chair by email at [AuditCommittee@ivgid.org](mailto:AuditCommittee@ivgid.org). The email will be routed to both the Audit Committee Chair and General Counsel.
- B. Anonymously using the IVGID website. All anonymous allegations of Misconduct will be sent directly routed to the Chair of the Audit Committee with a copy to the and General Counsel.

Commented [MOU2]: This should only go to the Chair. Is this the case?

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## INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER PROCEDURE

- C. Mail to 893 Southwood Blvd. to the attention of the Audit Committee Chair, Strictly Confidential – Addressee ~~only, Inclineonly, Incline~~ Village NV 89451. General Counsel will be informed of the receipt of the mail.

Upon receipt of suspected Misconduct, the receiving party shall take swift action which shall include investigating or referring it to Human Resources if it is not subject to this procedure. When employee conduct is in question and to obtain completely unbiased results, investigations may include an independent ~~third party~~third-party reviewer. How investigations are to be conducted will be up to, the Audit Committee Chair, the General Manager ~~Human Resources department~~ and/or Legal Counsel, as ~~applicable~~deemed appropriate.

### 2.3 No Retaliation

This Whistleblower Policy is intended to encourage and enable Trustees, volunteers, stakeholders of the District, the public and employees to report Misconduct and/or reasonable suspicions of Misconduct within IVGID for investigation and appropriate action. With this goal in mind, no Trustee, volunteer, member of the public, employee or other stakeholder of the District who, in good faith, reports Misconduct shall be subject to retaliation, harassment or public disclosure except to the extent required by applicable law or, in the case of an employee, adverse employment consequences. Moreover, any volunteer, Trustee or employee who retaliates, directly or indirectly, in violation of this procedure, against someone who has reported Misconduct and/or or reasonable suspicions of Misconduct in good faith is subject to discipline up to and including removal from the volunteer position, or termination of employment, or being censured as a Trustee.

### 2.4 Acting in Good Faith

Anyone raising concerns of Misconduct and/or reasonable suspicions of Misconduct must be acting in good faith and have reasonable cause for believing the information disclosed indicates Misconduct. Any allegations that prove to be made maliciously or knowingly false will be viewed as a serious disciplinary offense. For employees, this may result in termination. "Good faith" does not mean that the reporting person must be positive that their report is correct, but rather that the person is providing all of the information they have and that they believe it to be true at the time of reporting.

### 2.5 Confidentiality

To the extent permitted by applicable law, reports of Misconduct or suspected Misconduct will be kept confidential on a "need-to-know" basis,

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Commented [MOU3]: I could not find any examples that strengthen this language - maybe ask Sergio. Add (only in rare cases)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
WHISTLEBLOWER PROCEDURE**

consistent with the need to conduct an adequate investigation. To the extent permitted by applicable law, the party leading the investigation shall make every reasonable effort to ensure the identity of the reporter is not disclosed if such reporter wishes to remain confidential. If an internal investigation could materially increase the risk of confidentiality being compromised, the use of an independent third party to conduct the investigation is recommended. \_\_\_—Improper or unauthorized disclosure of reports of Misconduct or resulting investigations will be viewed as a serious offense and will result in applicable disciplinary procedures being followed, up to and including termination of employment if provided under such procedures.

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## INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER PROCEDURE

### **PROCEDURE:**

#### **1.0 ~~4.0~~ General**

The methods for submission of suspected Misconduct may be reported by employees, Trustees, volunteers, other stakeholders of the District, and the public on a confidential and anonymous basis to the extent permitted by applicable law.

The Whistleblower Procedure is to be followed when a submission of concern is received.

The receipt, retention, and treatment of suspected Misconduct submissions received by the Audit Committee regarding IVGID Policies, Practices, Resolutions, Ordinances and other applicable laws and regulations. The protection of employees, Trustees, volunteers, other stakeholders of the District, and the public reporting concerns from retaliatory actions.

#### **2.0 Receipt, Retention, and Treatment – Role of the Audit Committee Chair**

The Audit Committee Chair will track and provide quarterly reports on the following statistics:

1. The number of reported concerns regarding Misconduct received through the IVGID website or direct reporting to the Audit Committee Chair or passed to the Audit Committee Chair for investigation by another party receiving a report.
2. The average time to resolve or respond to those concerns.
3. The number of repeated concerns regarding Misconduct submitted.

The Audit Committee Chair will review all concerns under the Whistleblower Policy procedure s/he receives. The following are potential, but not exclusive, options of action for the Audit Committee Chair which shall be determined in consultation with General Counsel, unless the Counsel is implicated in which case the Chair shall consult with the Chair of Board of Trustees:

1. Delegate the investigation to the General Manager when the submission is outside the Audit Committee responsibilities as defined in Board Policy 15.1.0, Section 2.0.
2. Engage an external independent resource to investigate and provide recommended corrective actions as deemed appropriate by the Audit Committee Chair, General Counsel and the General Manager.

Commented [SS4]: Under what conditions?

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## INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER PROCEDURE

3. Delegate the investigation to the ~~General Manager or~~ General Counsel.

Commented [MOU5]: GM is mentioned above.I

If a concern under the ~~W~~whistleblower ~~P~~procedure is delegated to the General Manager, s/he is expected to take immediate action while keeping the Audit Committee Chair informed of the status of the investigation and corrective action taken. To ignore a concern under the ~~W~~whistleblower ~~P~~procedure will result in action pursuant to applicable disciplinary procedures, up to and including termination for inaction. The Audit Committee Chair shall retain ultimate responsibility to ensure that allegations of Misconduct under the ~~W~~whistleblower ~~P~~procedure are investigated and resolved in a timely fashion. The Audit Committee Chair has the authority to take additional action as s/he deems appropriate should s/he deem the investigation and corrective action is not being dealt with in an appropriate and timely manner.

### 2.0 Receipt, Retention, and Reporting – Role of the General Manager

Commented [MOU6]: Isn't all the listed on page 4 for the AC Chair to do?

In addition to the report by Audit Committee Chair, ~~t~~The General Manager will track and provide quarterly reports to the Audit Committee chair on the following statistics:

1. The number of reported concerns under the Whistleblower Procedure regarding Misconduct received through direct reporting to the General Manager or Human Resources Director or passed to the General Manager for investigation by another party receiving a report.
2. The average time to resolve or respond to those concerns.
3. The number of repeated concerns regarding Misconduct submitted.
4. The Number of reported concerns referred to the Audit Committee.

3.

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# INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER POLICY & PROCEDURE

## POLICY:

### 1.0 General

The Incline Village General Improvement District (IVGID) expects its employees, Trustees, and volunteers to observe high standards of business and professional ethics in the conduct of their duties and responsibilities. Employees and representatives of IVGID must practice honesty and integrity in fulfilling their responsibilities and comply with all IVGID Policies, Practices, Resolutions and Ordinances and other applicable laws and regulations. Moreover, IVGID is committed to transparency and fostering a “speak up” culture. This Whistleblower Policy & Procedure implements Board of Trustees Policy 15.1.0(2.8).

In addition, IVGID encourages its employees, volunteers, other stakeholders of the District, and the public to share their questions, concerns, suggestions, or complaints with their supervisor, Venue Manager, Trustees, General Manager, or the Audit Committee Chair.

### 2.0 Reporting

It is the responsibility of all employees, Trustees, and volunteers to report Misconduct and/or reasonable suspicions of Misconduct in accordance with this Whistleblower Procedure. Other stakeholders of the District and the public may also report Misconduct in accordance with this Whistleblower Procedure.

“Misconduct” means (a) questionable or improper accounting or auditing matters, (b) violations and suspected violations of federal, state, local laws, and (c) violations and suspected violations of IVGID Ordinances, Policies, Practices, Resolutions and the Code of Conduct, (d) conflicts of interest, (e) misuse of District resources. “Misconduct” does not include minor, immaterial matters or routine workplace complaints or disciplinary matters which shall be processed under applicable Human Resources policies and/or applicable Memorandum of Understanding.

**2.1 Trustees, employees and volunteers** have the following options for reporting concerns that involve Misconduct and/or or reasonable suspicions of Misconduct:

- A. Discuss any suspected Misconduct with their **immediate supervisor**.
- B. Report the suspected Misconduct to the **Director of Human Resources**.

## **INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER PROCEDURE**

If the Misconduct was reported verbally to the Director of Human Resources, the reporting individual, with assistance from the Director of Human Resources, shall reduce the reported Misconduct to writing.

- C. Report the suspected Misconduct to the **Chair of the Board of Trustees**.  
Should the suspected Misconduct implicate one or both of the General Manager or the Chair of the Audit Committee, this is the recommended reporting option.
- D. Report the suspected Misconduct to the **Chair of the Audit Committee**.
- E. Report the suspected Misconduct to any other **Trustee**. It is recommended that if a Trustee receives a report it is copied to the Chair of the Audit Committee – unless the Chair of the Audit Committee is implicated - to be investigated in accordance with the procedure described in the section **Receipt, Retention, and Treatment – Role of the Audit Committee Chair**.
- F. Submit concerns of suspected Misconduct anonymously using the IVGID website. Such submittals will automatically be routed to the Audit Committee Chair with a copy to the General Counsel.

**2.2 The Public** may also submit suspected Misconduct and/or or reasonable suspicions of Misconduct to:

- A. The Audit Committee Chair by email at [AuditCommittee@ivgid.org](mailto:AuditCommittee@ivgid.org). The email will be routed to both the Audit Committee Chair and General Counsel.
- B. Anonymously using the IVGID website. All anonymous allegations of Misconduct will be routed to the Chair of the Audit Committee and General Counsel.
- C. Mail to 893 Southwood Blvd. to the attention of the Audit Committee Chair, Strictly Confidential – Addressee only, Incline Village NV 89451. General Counsel will be informed of the receipt of the mail.

Upon receipt of suspected Misconduct, the receiving party shall take swift action which shall include investigating or referring it to Human Resources if it is not subject to this procedure. When employee conduct is in question and to obtain completely unbiased results, investigations may include an independent third-party reviewer. How investigations are to be conducted will be up to the Audit Committee Chair, the General Manager and/or Legal Counsel, as deemed appropriate.

### **2.3 No Retaliation**

This Whistleblower Policy is intended to encourage and enable Trustees, volunteers, stakeholders of the District, the public and employees to report

## **INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER PROCEDURE**

Misconduct and/or reasonable suspicions of Misconduct within IVGID for investigation and appropriate action. With this goal in mind, no Trustee, volunteer, member of the public, employee or other stakeholder of the District who, in good faith, reports Misconduct shall be subject to retaliation, harassment or public disclosure except to the extent required by applicable law or, in the case of an employee, adverse employment consequences. Moreover, any volunteer, Trustee or employee who retaliates, directly or indirectly, in violation of this procedure, against someone who has reported Misconduct and/or or reasonable suspicions of Misconduct in good faith is subject to discipline up to and including removal from the volunteer position, or termination of employment, or being censured as a Trustee.

### **2.4 Acting in Good Faith**

Anyone raising concerns of Misconduct and/or reasonable suspicions of Misconduct must be acting in good faith and have reasonable cause for believing the information disclosed indicates Misconduct. Any allegations that prove to be made maliciously or knowingly false will be viewed as a serious disciplinary offense. For employees, this may result in termination. "Good faith" does not mean that the reporting person must be positive that their report is correct, but rather that the person is providing all of the information they have and that they believe it to be true at the time of reporting.

### **2.5 Confidentiality**

To the extent permitted by applicable law, reports of Misconduct or suspected Misconduct will be kept confidential on a "need-to-know" basis, consistent with the need to conduct an adequate investigation. To the extent permitted by applicable law, the party leading the investigation shall make every reasonable effort to ensure the identity of the reporter is not disclosed if such reporter wishes to remain confidential. If an internal investigation could materially increase the risk of confidentiality being compromised, the use of an independent third party to conduct the investigation is recommended. Improper or unauthorized disclosure of reports of Misconduct or resulting investigations will be viewed as a serious offense and will result in applicable disciplinary procedures being followed, up to and including termination of employment if provided under such procedures.

# INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER PROCEDURE

## PROCEDURE:

### **1.0 General**

The methods for submission of suspected Misconduct may be reported by employees, Trustees, volunteers, other stakeholders of the District, and the public on a confidential and anonymous basis to the extent permitted by applicable law.

The Whistleblower Procedure is to be followed when a submission of concern is received.

The receipt, retention, and treatment of suspected Misconduct submissions received by the Audit Committee regarding IVGID Policies, Practices, Resolutions, Ordinances and other applicable laws and regulations. The protection of employees, Trustees, volunteers, other stakeholders of the District, and the public reporting concerns from retaliatory actions.

### **2.0 Receipt, Retention, and Treatment – Role of the Audit Committee Chair**

The Audit Committee Chair will track and provide quarterly reports on the following statistics:

1. The number of reported concerns regarding Misconduct received through the IVGID website or direct reporting to the Audit Committee Chair or passed to the Audit Committee Chair for investigation by another party receiving a report.
2. The average time to resolve or respond to those concerns.
3. The number of repeated concerns regarding Misconduct submitted.

The Audit Committee Chair will review all concerns under the Whistleblower Policy s/he receives. The following are potential, but not exclusive, options of action for the Audit Committee Chair which shall be determined in consultation with General Counsel, unless the Counsel is implicated in which case the Chair shall consult with the Chair of Board of Trustees:

1. Delegate the investigation to the General Manager when the submission is outside the Audit Committee responsibilities as defined in Board Policy 15.1.0, Section 2.0.
2. Engage an external independent resource to investigate and provide recommended corrective actions as deemed appropriate by the Audit Committee Chair, General Counsel and the General Manager
3. Delegate the investigation to the General Counsel.

## **INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT WHISTLEBLOWER PROCEDURE**

If a concern under the Whistleblower Procedure is delegated to the General Manager, s/he is expected to take immediate action while keeping the Audit Committee Chair informed of the status of the investigation and corrective action taken. To ignore a concern under the Whistleblower Procedure will result in action pursuant to applicable disciplinary procedures, up to and including termination for inaction. The Audit Committee Chair shall retain ultimate responsibility to ensure that allegations of Misconduct under the Whistleblower Procedure are investigated and resolved in a timely fashion. The Audit Committee Chair has the authority to take additional action as s/he deems appropriate should s/he deem the investigation and corrective action is not being dealt with in an appropriate and timely manner.

### **2.0 Receipt, Retention, and Reporting – Role of the General Manager**

In addition to the report by Audit Committee Chair, the General Manager will track and provide quarterly reports to the Audit Committee chair on the following statistics:

1. The number of reported concerns under the Whistleblower Procedure regarding Misconduct received through direct reporting to the General Manager or Human Resources Director or passed to the General Manager for investigation by another party receiving a report.
2. The average time to resolve or respond to those concerns.
3. The number of repeated concerns regarding Misconduct submitted.
4. The Number of reported concerns referred to the Audit Committee.