

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

**TO:** Board of Trustees

**THROUGH:** Chairman Matthew Dent

**FROM:** Sara Schmitz, Trustee

**SUBJECT:** Review, discuss and possibly approve all or portions of the Management Consulting Engagement with Moss Adams and Reallocate a maximum of \$110,000 from the General Fund for this project

**RELATED STRATEGIC PLAN INITIATIVE(S):** While not a budget strategic plan initiative, it is being Board directed to address areas of need within the District

**RELATED DISTRICT POLICY, PRACTICES, RESOLUTIONS or ORDINANCES:** Policy 20.1, Purchasing Policy for Goods and Services

**DATE:** May 1, 2023

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### **I. RECOMMENDATION**

It is recommended the Board of Trustees makes a motion to approve the management engagement contract with Moss Adams and reallocate \$110,000 from the General Fund balance to cover the costs of this engagement.

### **II. BACKGROUND**

The District has been faced with many challenges over the recent years. The conversion to the Tyler Munis system has been a challenge to complete while Staff is also operating the District's systems, internal controls over financial accounting and reporting have been an ongoing issue and have not been adequately addressed as highlighted by our external auditor in the annual financial reports and their consulting engagement report, the District's disjointed software systems continue to be a challenge, as highlighted in our budgeting process, the District needs to have more robust strategic plans for the venues, and our policies and resolutions have challenges related to compliance and common understanding. Additionally, the senior management team has expanded over the years with salary grades that appear to be inconsistent. This engagement, as identified in the proposed scope of work, delivers

recommendations for improvement with the deliverables for each Scope of Work item to include project implementation plans and estimated costs for the implementation of the recommendations. The costs related to the implementation project(s) is to be budgeted in the 2023/2024 General Fund with the costs covered by tax revenue, not the Facility Fee.

### **III. BID RESULTS**

There were 3 respondents to the RFP. One response was not in compliance with RFP instructions and was eliminated. Two respondents were interviewed with one withdrawing their proposal after the interview due to their lack of confidence regarding the scope of work and the other, Moss Adams, has its response included as an attachment.

Moss Adams provided costs and schedules for each of the 5 items in the Scope of Work. The Board has the option of selecting individual Scope of Work items or may opt to move forward with all 5 Scope of Work items listed below:

1. **Strategic Plan** - Review with the BOT and senior management the existing strategic plan and formulate recommendations for improvements.
2. **Internal Controls** –Review the financial operational procedures and formulate recommendations for improvements.
3. **Financial and Software System(s)** - Review the status of the Tyler Munis software conversion, review the point-of-sale systems, the system for maintaining the Recreation Cards, and system used to scan and verify Recreation Cards. The firm is to analyze the current situation, formulate plans and recommendations for completing the Tyler Munis system implementation to meet the District's needs and assess the other systems utilized by the District for potential consolidation and/or system improvements.
4. **Organizational and Staffing Structure** – Review the District's organizational structure and the current responsibilities and job descriptions of the Senior Management Team. Formulate recommendations including refinement of the senior management job descriptions and responsibilities.
5. **Policies** – Review current Resolutions and Board policies and document their compliance.

The bid includes up to 2 in-person meetings with up to 3 Moss Adams staff members. Additional travel would be billed at cost with prior written approval from

the identified District representative. Therefore, additional funds for travel have not been recommended in this budget request.

#### **IV. ALTERNATIVES**

Do nothing and allow the current situation to linger resulting in further delay of the implementation of improved internal controls over financial reporting and the other issues identified in the background section of this memo to continue.

#### **V. COMMENTS – Scope of Work**

See the attached RFP that includes Exhibit A, the Scope of Work.

Please note that while the RFP has many listed documents listed in the Exhibits sections, they intentionally are not included in the Board packet simply to reduce the size of the packet. The documents are available for review, should Trustees and/or the public have interest in reviewing.

Legal counsel has reviewed and provided input on the language contained in the proposed contract.

The RFP references the Board's appointed liaison being the person to receive weekly written updates and to be the point of contact during the engagement; this is Trustee Tulloch.

#### **VI. BUSINESS IMPACT/BENEFIT**

Recommendations for change implementation must include either cost benefit, service improvement, operational or compliance improvements.

#### **VII. ATTACHMENTS**

RFP  
Moss Adams RFP Response  
Proposed Contract  
Interview Feedback

**REQUEST FOR PROPOSAL  
MANAGEMENT CONSULTING SERVICES**

March 23, 2023

**To:** All Prospective Proposers  
**Subject:** Request for Proposals: Management Consulting Services  
**Date Issued:** March 23, 2023  
**Responses Due:** April 17, 2023

**Owner**

Incline Village General Improvement District (IVGID or District)  
893 Southwood Blvd.  
Incline Village, NV 89451

IVGID RFP Contact: Melissa Robertson, District Clerk  
[mnr@ivgid.org](mailto:mnr@ivgid.org) or 775-832-1268

**About the District**

The District is a General Improvement District, established under Nevada Revised Statutes (NRS) Chapter 318 and chartered to provide water, sewer, trash and recreation services for over 9,000 residents in the communities of Incline Village and Crystal Bay, Nevada. Within the limits of the NRS, IVGID is empowered to determine what facilities and services it should offer that will preserve or enhance the general health, safety and welfare of the community. For more information about the District, please visit: <https://www.yourtahoepace.com/ivgid>.

**Project Identification**

Project Name: Management Consulting Services

The purpose of this Request for Proposals is to select a qualified firm(s) to provide some or all of the outlined Scope of Work services.

**Delivery of Proposals**

Proposal packages from all interested parties will be submitted in PDF electronic format to the District Clerk at [mnr@ivgid.org](mailto:mnr@ivgid.org), and will be subject to the terms, conditions and scope of services herein stipulated and/or attached hereto.

Deadline for receipt of proposals is April 17th, 2023.

Confidentiality: All documents and other information submitted in response to this Request for Proposal are confidential and will not be disclosed until notice of intent to award the contract is issued.



## ARTICLE 1 PROJECT OVERVIEW

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### A. PROJECT DESCRIPTION

The Incline Village General Improvement District Board of Trustees is seeking proposals for the initial phase of a two-phase project. This initial phase will involve reviewing and analyzing the current scope, adequacy, and viability of a number of current policies, documents and systems identified in the Scope of Work, including the District's Strategic Plan and organizational and staffing structure. The initial phase will also include formulating recommendations for the potential second phase of the project, which will be contracted for separately and will involve all facets of change implementation associated with the recommendations obtained through the first phase. Should an interested firm not have the ability to deliver on all aspects of the Scope of Work, the Board of Trustees will consider partial responses.

The Board of Trustees will be reviewing all responses and will select their preferred vendor(s) for all or portions of the defined Scope of Work. Submitted proposals should provide cost estimates by enumerated subjects identified in the Scope of Work.

### B. PROJECT SCHEDULE

All proposals are to include project start and completion dates for each of the identified Scope of Work items.

### C. PERSONNEL

The firm's personnel shall be qualified and trained to accomplish the work in a professional manner and in compliance with all applicable federal, state and local requirements. This includes, but is not limited to:

- Demonstrated experience reviewing and analyzing foundational public agency documents
- Understanding of applicable state and local laws, regulations, and policies
- Demonstrated experience reviewing and identifying potential concerns with financial and software systems

### D. EQUIPMENT

The firm shall provide all materials and equipment necessary to accomplish the Work.

### E. INSURANCE REQUIREMENTS

**Commercial Insurance:** Contractor shall procure and maintain for the duration of the contract, insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the work hereunder by the Contractor, his/her agents, representatives, employees, or subcontractors. Contractor shall purchase General Liability, Professional Liability, Workers' Compensation, and Professional Liability Insurance.

**General Liability:** Contractor shall purchase General Liability coverage with a minimum of \$2,000,000 combined single limit per occurrence, \$4,000,000 aggregate for bodily injury, personal injury and property damage. Contractor shall have a Certificate of Insurance issued to the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT naming it as additional insured, and indicating coverage types, amounts and duration of the policy.

**Professional Liability/Errors and Omissions:** Consultant shall procure and maintain, and require its sub-consultants to procure and maintain, for a period of five (5) years following completion of the Services, professional liability/errors and omissions liability insurance appropriate to their profession. Such insurance shall be in an amount not less than \$2,000,000 per claim, and shall be endorsed to include contractual liability. "Covered Professional Services" as designated in the Professional Liability/Errors and Omissions policy must specifically include work performed under this Agreement.

**Workman's Compensation:** It is understood and agreed that there shall be no Industrial Insurance coverage provided for the Contractor or any Subcontractor by the District; and in view of NRS 616.280 and 617.210 requiring that Contractor comply with the provisions of Chapters 616 and 617 of NRS, Contractor shall, before commencing work under the provisions of this Agreement, furnish to the District a Certificate of Insurance from an admitted insurance company in the State of Nevada.

**Notice of Change/Non-Renewal:** All certificates of insurance required under this section E. shall provide for a minimum written notice of thirty (30) days to be provided to District in the event of material change, termination or non-renewal by either Contractor or carrier.

#### **F. LICENSES**

Consultant shall have a Washoe County business license if applicable, and all appropriate Contractor's licenses and certifications for the services to be performed.

#### **G. STAFFING PLAN AND STAFF QUALIFICATIONS**

The firm shall provide a staffing plan identifying total number of consultants and the number of each category of consultants who will be assigned to complete the Work; names of key individuals, number of years' experience and specific responsibilities; and job descriptions for each category of each person who will be performing the work.

#### **H. SIMILAR ENGAGEMENTS**

Submitted proposals must include examples of similar engagements and the results delivered.

## **ARTICLE 2                      PROPOSAL SUBMITTAL REQUIREMENTS**

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Please submit an electronic (PDF) written proposal to [mnr@ivgid.org](mailto:mnr@ivgid.org), with the subject line "RFP – Management Consulting," by the Proposal Submission Deadline that addresses the following matters. Proposers must provide the following information in the order listed below. Please respond to each section on a separate page, in the order listed. Use this Article 2 as a checklist to be sure all information is included. **PROPOSALS NOT RECEIVED IN THIS FORMAT MAY BE CONSIDERED NON-RESPONSIVE.**

Submission of a Proposal shall be deemed a representation that the proposer:

1. Has carefully read and fully understands the information provided by IVGID as part of this RFP, including all Exhibits;
2. Represents that all information submitted is true and correct;

3. Did not, in any way, collude, conspire to agree, directly or indirectly, with any person, firm, corporation or other firm regarding the amount, terms or conditions of its Proposal; and
4. Acknowledges that IVGID has the right to make any inquiry it deems appropriate to substantiate or supplement information as necessary.

**A – COVER LETTER**

Include a cover letter with a summary of the firm's experience and capability in management and software consulting and service delivery related to the Scope of Work identified. Include the founding date of your organization, parent/subsidiary/affiliation relationship with other firms, types of services provided and the number of years your firm has been in business. Detail any exclusions to the Scope of Work.

**B – COMPANY BACKGROUND AND ORGANIZATION**

Include your firm's complete:

1. Name
2. Address
3. Contact person
4. Phone number
5. Email
6. Website address
7. Provide company's mission statement, values, and ethical standards
8. Describe your company's major lines of business
9. What differentiates your services/company from other companies offering similar services?
10. Identify any litigation pending or threatened against your company as of the submission date

**C – EXPERIENCE**

1. Number of years in management and software consulting and implementation
2. Referrals – List of similar Project-related clients, including:
  - a. Service provided
  - b. Client organization
  - c. Scale of project (e.g. project \$ amount, location, size, duration)
  - d. Contact name and number
3. Special Considerations
4. Describe any attribute of your firm that would enhance this proposal

**D – STAFFING PLAN**

1. Number of staff assigned to the work, by category
2. Job descriptions of staff, by category
3. Staff qualifications
  - a. Education/relevant experience (type and number of years) of key employees
  - b. Training of each employee or category of employee
    - i. Scope, frequency, employees covered, training, organization
4. Proposed staffing and project schedule

**E – FINANCIAL DATA**

Provide a copy of your most recent audited Financial Statement

□ **F – PROJECT COST AND SCHEDULE**

The proposal must contain the cost estimate for each item listed in the Scope of Work and the estimated timeline for completion of the required analysis, recommendations and formulation of the cost and timeline estimate for the potential implementation of the recommendations.

**ARTICLE 3 EVALUATION AND AWARD**

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- A. **Proposal Evaluation:** Per NRS 332 and IVGID's Purchasing Policy for Goods and Services, IVGID is not required to select the lowest priced offer, but may look at all factors concerning an offer, including, but not limited to, whether the proposal has:
1. the appropriate financial, materials, equipment, facility, personnel resources and expertise available, or the ability to obtain these as necessary to indicate the capability to meet all contractual requirements;
  2. demonstrated a thorough and accurate response to each requested item;
  3. a satisfactory record of performance, including a demonstrated history of successfully completing projects of a similar type, meeting delivery deadlines, and experience with similar work;
  4. any requested exceptions to IVGID's standard professional services agreement (Exhibit G);
  5. a satisfactory record of customer service;
  6. a satisfactory record of integrity;
  7. the legal authority to contract with IVGID; and
  8. any other factors IVGID deems relevant.
- B. IVGID reserves the right not to contract with any person submitting a bid in response to this Request for Proposal. If IVGID decides to contract, it will do so with the proposer whose responses best meet its needs, consistent with the selection process set forth herein. This Request for Proposal shall not be binding on IVGID until such time as a formal written contract and related documents have been approved by IVGID and fully executed by the parties.
- C. The Board of Trustees shall evaluate, interview, and select the firm(s) it determines to be best suited for this engagement. Evaluation of a response does not constitute a commitment by IVGID to acquire such services from any source. IVGID is not obligated in any way to proceed with this RFP or consider or enter into any agreement or undertake any liability to any firm in connection with this RFP, and any and all responses, whether qualified or not, may be rejected without any liability whatsoever to any firm on the part of IVGID. IVGID shall not be responsible for any costs incurred by a firm to prepare, submit, negotiate, contract or otherwise participate in this RFP process.
- D. IVGID further reserves the right to:
1. Make a selection based on its sole discretion;
  2. Reject any and all proposals;
  3. Issue subsequent solicitations;
  4. Postpone any of the time periods set forth in this RFP, for its own convenience;
  5. Remedy technical errors in the RFP;
  6. Approve or disapprove the use of particular subconsultants;

7. Negotiate with any, all, multiple or none of the Proposers that respond;
8. Negotiate a final project scope that includes all, just a portion, or related additional items relative to the proposed Scope of Work set forth in this RFP;
9. Waive informalities and irregularities in this RFP;
10. Utilize others to perform or supply work of the type contemplated by this RFP;
11. Request proposals from others with or without requesting proposals from contractors for the work of the type contemplated by this RFP; and/or
12. Enter into an agreement with another firm or re-solicit this project in the event the originally selected firm defaults or fails to execute an agreement with IVGID.

**ARTICLE 4                    FIRM SELECTION SCHEDULE; QUESTIONS REGARDING RFP; ADDENDA**

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The following dates are tentative and subject to revision by the District:

RFP for Services Advertised .....	March 23, 2023
RFP - Last Day for Questions .....	April 10, 2023, 5 pm
All Questions Answered.....	April 12, 2023, 5pm
Proposals Due .....	April 17, 2023, 5 pm
Interviews .....	April 24 – April 28
Award of Project – IVGID Board of Trustees Meeting.....	May 10, 2023

All questions regarding this RFP, please contact: Melissa Robertson at [mnr@ivgid.org](mailto:mnr@ivgid.org), with the subject line clearly marked "RFP – Management Consulting". Questions will not be accepted through any other channels. Questions must be received no later than the deadline set forth above. IVGID does not guarantee that it will provide answers to questions submitted after that deadline, but will make reasonable efforts to do so. A listing of all questions submitted and all responses will be made available to responders.

In the event it becomes necessary to revise any part of this RFP, IVGID will issue written addenda. Any amendment to this RFP is only valid if it is in writing and issued by IVGID. No oral interpretations or answers will bind IVGID. All addenda issued by IVGID will become part of this RFP.

No proposals will be accepted after the proposal due date listed above.

**ARTICLE 5                    SELECTION PROCESS, EVALUATION AND SELECTION CRITERIA**

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The firm(s) selection process will be conducted in accordance with all requirements stipulated in NRS Chapter 332 and IVGID Board Policy 20.1.0, Purchasing Policy for Goods and Services. All responsive Proposals received will be reviewed and evaluated by the Board of Trustees.

A short-list of firms will be determined based on qualifications and the completeness of the Proposal. The Board of Trustees may elect to conduct interviews prior to the final selection of a firm or firms. By submitting a Proposal, the proposer acknowledges that the IVGID Board of Trustees has sole and absolute discretion in the evaluation and the selection of one or more firms for this project.

**ARTICLE 6                    WITHDRAWAL OF PROPOSAL**

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The firm's authorized representative may, prior to the date and time set as the deadline for receipt of the Proposals, modify or withdraw a response by contacting the District's contact shown above via email and phone. A modification or withdrawal received prior to the deadline for proposal receipt shall be considered timely.

## **ARTICLE 7                    DISQUALIFICATION OF PROPOSALS**

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Firms may be disqualified and Proposals may be rejected for any of, but not limited to, the following causes:

1. Lack of signature by an authorized representative on the Proposal
2. Failure to properly and/or accurately complete the Proposal
3. Evidence of collusion
4. Any questions addressed to; approaches to; or discussions with IVGID employees or Board of Trustees other than through the process identified in Article 4 will be subject to Automatic Disqualification.

IVGID reserves the right to waive any minor informality or irregularity, or to request clarification of such minor informalities or irregularities from any or all firms.

## **ARTICLE 8                    CONFLICT OF INTEREST**

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No employee, officer, or agent of IVGID shall participate in the selection, or in the award or administration, of the Agreement if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when one of the following has a financial or other interest in any firm proposing on or selected for the award:

1. The employee, or an officer or agent of the employee
2. Any member of the employee's immediate family
3. The employee's business partner
4. An organization which employs, or is about to employ, any of the above

IVGID's officers, employees, and agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from prospective firms. Prior to entering into the Consulting Services Agreement, the firm is required to inform IVGID of any real or apparent organizational conflict of interest.

## **RFP EXHIBITS**

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Exhibit A – Scope of Work

Exhibit B – Scope of Work item 1 Strategic Plan materials to be found here:

[https://www.yourtahoepace.com/uploads/pdf-ivgid/District\\_Strategic\\_Plan\\_-\\_FINAL.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/District_Strategic_Plan_-_FINAL.pdf)

Exhibit C – Scope of Work item 2 materials

1. DRAFT – Accounting and Finance Manual
2. DRAFT – Purchasing Policies and Procedures
3. Management Partners scope of services

Exhibit D – Scope of Work item 3 materials

1. IVGID Point of Sale Software Structure dated 3-14-2023
2. Tyler Munis training document
3. Tyler Munis Statement of Work

Exhibit E – Scope of Work item 4 materials

1. Job Descriptions for Senior Management
2. Current Organizational Chart
3. Raftelis Report

Exhibit F – Scope of Work item 5 materials to be found here:

<https://www.yourtahoeplace.com/ivgid/resources/board-policies-practices>

<https://www.yourtahoeplace.com/ivgid/resources/district-policy-procedure-resolutions>

Exhibit G – Standard IVGID Services Agreement Example

**EXHIBIT A**  
**Scope of Work**

The Incline Village General Improvement District Board of Trustees is seeking proposals for the initial phase of a two-phase project. This initial phase will involve reviewing and analyzing the current scope, adequacy, and viability of a number of current policies and documents identified in the Scope of Work, including the District's Strategic Plan and financial and software systems. The initial phase will also include formulating recommendations for the potential second phase of the project, which will be contracted for separately and will involve all facets of change implementation associated with the recommendations obtained through the first phase. Should an interested firm not have the ability to deliver on all aspects of the Scope of Work, the Board of Trustees will consider partial responses.

In the first phase, the firm will be asked to provide deliverables, in the form of written reports, that include recommendations for changes and methods of implementation for each of the below-identified areas. These recommendations must include discussion of how they will provide a cost-benefit, level of service, or operational or compliance improvement to the District. The deliverables must also include detailed scopes of work for subsequent change implementation procedures, including cost estimates and project implementation plans. The areas to be covered by these deliverables are:

1. **Strategic Plan** - Review with the BOT and senior management the existing strategic plan and formulate recommendations for improvements. The existing strategic plan may be found by using the link provided below:  
[https://www.yourtahoeplace.com/uploads/pdf-ivgid/District\\_Strategic\\_Plan\\_-\\_FINAL.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/District_Strategic_Plan_-_FINAL.pdf)
2. **Internal Controls** –Review the financial operational procedures and formulate recommendations for improvements. The existing internal financial procedures are included in Exhibit C.
3. **Financial and Software System(s)** - Review the status of the Tyler Munis software conversion, review the point-of-sale systems, the system for maintaining the Recreation Cards, and system used to scan and verify Recreation Cards. The firm is to analyze the current situation, formulate plans and recommendations for completing the Tyler Munis system implementation to meet the District's needs and assess the other systems utilized by the District for potential consolidation and/or system improvements. The systems are outlined in the attached Exhibit D.
4. **Organizational and Staffing Structure** – Review the District's organizational structure and the current responsibilities and job descriptions of the Senior



Management Team. Formulate recommendations including refinement of the senior management job descriptions and responsibilities. The organizational chart and existing senior management job descriptions are contained in Exhibit E.

5. **Policies** – Review current Resolutions and Board policies and document their compliance. All Resolutions and Board policies may be found at the links below:

<https://www.yourtahoepace.com/ivgid/resources/board-policies-practices>

<https://www.yourtahoepace.com/ivgid/resources/district-policy-procedure-resolutions>

In addition to the final deliverables, the consulting firm will also be responsible for reporting to the Board of Trustees' appointed liaison by providing a written weekly status report of the project, including potential additional needs for materials and/or staff time.

#### **Management Engagement Objectives**

- Identify specific opportunities for improvement for each of the listed areas.
- Identify opportunities to improve overall performance, including operational efficiency and productivity, organizational effectiveness, and cost savings.
- Develop recommendations and action plan for implementing changes necessary to achieve performance improvements as phase 2 potential projects.
- Develop qualitative and quantified benefit analyses and other applicable guidance for the implementation of improvement opportunities and recommendations.
- Provide a written report that meets the scope and objectives, including factual findings, conclusions, and recommendations for the phase 2 implementation projects including proposed costs and benefits for each potential implementation project.

## **EXHIBIT B**

### **Scope of Work Item 1 Strategic Plan**

[https://www.yourtahoeplace.com/uploads/pdf-ivgid/District\\_Strategic\\_Plan\\_-\\_FINAL.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/District_Strategic_Plan_-_FINAL.pdf)

## **EXHIBIT C**

### **Scope of Work Item 2 Internal Controls**

Accounting and Finance Manual

Purchasing Policies and Procedures

## **EXHIBIT D**

### **Scope of Work Item 3 Materials**

IVGID Point of Sale Software Structure

Tyler Munis training document  
Tyler Munis Statement of Work

## **EXHIBIT E**

### **Scope of Work Item 4 Materials**

Job Descriptions for Senior Management

Organizational Chart

Raftelis Report

**EXHIBIT F**

**Scope of Work Item 5 Materials**

<https://www.yourtahoepace.com/ivgid/resources/board-policies-practices>

<https://www.yourtahoepace.com/ivgid/resources/district-policy-procedure-resolutions>

**EXHIBIT G**

**STANDARD SERVICES AGREEMENT EXAMPLE**

# OPPORTUNITY RISING

*MANAGEMENT CONSULTING SERVICES PROPOSAL FOR*

## **INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

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**Stephen Bacchetti, Partner**  
**Annie Rose Favreau, Senior Manager**

Moss Adams LLP  
999 Third Avenue, Suite 2800  
Seattle, WA 98104  
(206) 302-6500



# A - Cover Letter



MOSSADAMS

Dear Melissa:

We are extremely pleased to submit our proposal to provide management consulting services for the Incline Village General Improvement District (IVGID or the District). Moss Adams LLP was founded in 1913, and we have been providing accounting, consulting, and wealth management services for 110 years. We don't have a parent/subsidiary/affiliation with other firms.

We're confident we offer the team, capabilities, approach, and level of dedicated service that will continue to meet or exceed your expectations. We'll bring the following to the District's consulting service needs:

- **Focus on management and organizational assessments.** We are an industry leader in management and organizational assessments. We regularly conduct organizational assessments, management reviews, operational assessments, performance audits, and process reengineering projects for a wide range of clients throughout the United States.
- **Dedicated strategy and operations team.** We have a dedicated team of professionals that do similar work year round, including management and organizational assessments, strategic planning, business process reviews, policy and procedure development, and other consulting services. This deep expertise allows us to draw on best practices across health care consulting to develop recommendations and solutions specific to the District's needs that are practical, achievable, and affordable. We deliver results in a manner sensitive to the public service environment in which our clients operate.
- **A strong reputation for providing independent and objective advice.** We're independent and deliver accurate, honest assessments in our consulting work. Quality assurance is built into our policies and culture so our work is accurate and timely and will provide significant value to the District.
- **An established firm with extensive resources and expertise.** We're one of the 15 largest accounting and consulting firms in the United States, and we serve our clients with a staff of over 4,400 professionals in more than 30 locations around the country.

We understand that the District is looking for the first phase of a two-phase project to review and analyze the current scope, adequacy, and viability of a number of current policies and documents identified in the Scope of Work, including the District's Strategic Plan and financial and software systems.

April 17, 2023

Melissa Robertson  
District Clerk

Incline Village General  
Improvement District  
893 Southwood Blvd.  
Incline Village, NV 89451

April 17, 2023

**Melissa Robertson**  
District Clerk

**Incline Village General  
Improvement District**  
893 Southwood Blvd  
Incline Village, NV 89451

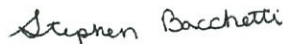
We know that the key to successful engagements such as these comes from our partnerships with our clients. We build strong, positive relationships with stakeholders at every level to fully engage with them from start to finish. We want input and feedback, using the details learned to quickly understand project goals and adjust as necessary throughout the engagement.

Communication is key. Our process includes development of a clear timeline and plan, taking into account on-call service adjustments, with identified steps and resulting deliverables, customized to the District's specified requirements for each consulting need.

We think you'll find our firm highly qualified to provide these services, all in-house with no subcontractors. We firmly believe we offer the kind of special dedication, continuity, and commitment that inspires mutual trust and confidence in projects of this type.

We look forward to the possibility of working with you on this important undertaking. Thanks very much for your consideration.

Sincerely,



**Stephen Bacchetti**  
Partner  
(503) 323-7385  
stephen.bacchetti@mossadams.com



**Annie Rose Favreau**  
Senior Manager  
(206) 302-6326  
annierose.favreau@mossadams.com

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## B – Company Background and Organization



Moss Adams is a fully integrated professional services firm dedicated to growing, managing, and protecting prosperity. With over 4,400 professionals across more than 30 locations in the market capitals of the West and beyond, we work with the world’s most innovative, dynamic, and promising clients and markets. Through a full spectrum of accounting, consulting, and wealth management services, we bring the deep industry specialization and inspired thinking our mid-market clients seek.

Since we put down roots in the Pacific Northwest more than 100 years ago, we’ve steadily expanded to serve clients not only in the West, but also across the nation and globally. Our full range of services includes accounting (assurance and tax), consulting (IT, strategy & operations, transactions, and specialty), as well as individual and institutional wealth management.

Moss Adams is one of the 15 largest US accounting and consulting firms and a founding member of Praxity, a global alliance of independent accounting firms providing clients with local expertise in the major markets of North America, South America, Europe, and Asia.

### Mission, Values and Ethics

Our core values guide us in all we do at Moss Adams. They represent the qualities we look for in the people we hire, our beliefs about how we should conduct our business, and our aspiration to do our very best work. We hold ourselves accountable through our commitment to social responsibility.

<p><b>WE CULTIVATE POSSIBILITY</b></p>	<p><b>WE'RE ALL-IN</b></p>	<p><b>WE'RE INDUSTRY OBSESSIVES</b></p>	<p><b>WE'RE ONE FIRM</b></p>	<p><b>WE DEVELOP THE BEST</b></p>
<p>With optimism and enterprise, we're committed to helping our clients achieve prosperity—however they define it.</p>	<p>Rabidly client-focused, we develop deep, collaborative relationships to understand our clients' businesses, lives, and needs.</p>	<p>We bring deep industry expertise and technical skill to our clients, allowing us to offer both foresight and insight.</p>	<p>We're keen, integrative problem-solvers, bringing our whole firm to each client.</p>	<p>We're dedicated to developing the best client advisors in the profession, within a culture of collegiality and authenticity.</p>

## OUR VALUES

Our operating philosophies that guide our conduct.

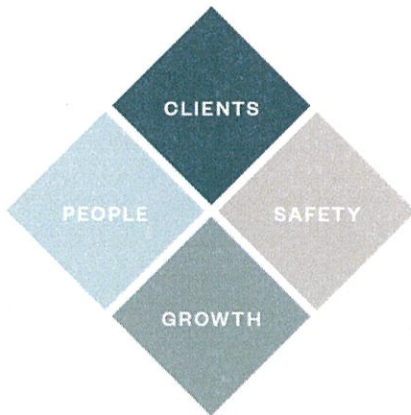
Our core values guide us in all we do at Moss Adams. They represent the qualities we look for in the people we hire, our beliefs about how we should conduct our business, and our aspiration to do our very best work.

We hold ourselves accountable through our commitment to social responsibility. This correlates to exceptional client service, which is reflected in the success and growth of both our firm as a whole and our business consulting services.

PILLAR is an acronym for:

- **Passion for excellence.** Set high goals and standards; dedicate ourselves to high-quality work.
- **Integrity.** The bedrock of trust; it's fundamental to our role as client service professionals and to serving the public interest.
- **Lifetime learning.** Seek opportunities for professional and personal growth; continually develop our knowledge.
- **Leading by example.** Act as mentors for others; respond to requests in a timely manner; honor our commitments.
- **Accountability.** Accountable for performance standards and having a balanced life.
- **Respect.** Respect others' time and avoid last-minute requests; act professionally and responsibly during stressful situations.

The Four Cornerstones are:



- **People.** Employee retention; hire and train the best professionals and provide leadership development.
- **Clients.** Passion to provide outstanding client service; a large part of our success and growth is based on the retention of invaluable clients.
- **Safety.** The background of our safety initiative is integrity.
- **Growth.** Growth provides opportunities for our employees, which in turn provides resources for our clients.

### What Constitutes Success for Moss Adams

All of our firm's strategies are driven by our four cornerstones: people, clients, safety, and growth. Our success is measured by our ability to achieve the goals we set forth in each of these key areas.

#### People

Our business is only as good as our people, so we strive to attract and retain the right people by making Moss Adams a great place to work. Our high employee retention rate and the increasing rate at which we



are admitting new partners each year are evidence that the many programs we've put in place—like skills training, leadership development, and succession planning—are working well.

*Clients*

Moss Adams is continually striving to maintain our high standard of client service. As our mission states, our standard is to achieve exceptional status in your view, based on our performance. Providing accurate and timely service, knowing your business and your industry, having the appropriate resources to meet your needs—these all play into our focus on serving clients. Our exceptional client retention rate and the positive results we receive from our annual client survey process are key indicators that we're meeting our client goals.

*Safety*

Safety is paramount at Moss Adams. We believe that an integral part of a great business is having professionals who know how to operate in a socially responsible manner that helps protect their careers, our clients, the community, and the firm. As a result, we have many programs in place to evaluate and maintain our safety standards. In addition to the peer review process, we conduct annual internal quality assessments in which partners and senior managers from one office go to another office to review engagements for compliance with firm policies and generally accepted auditing standards. The results of these inspections are summarized and presented to our offices' leaders at an internal conference of our assurance service professionals. This conference helps all firm leaders learn about current trends and areas needing improvement.

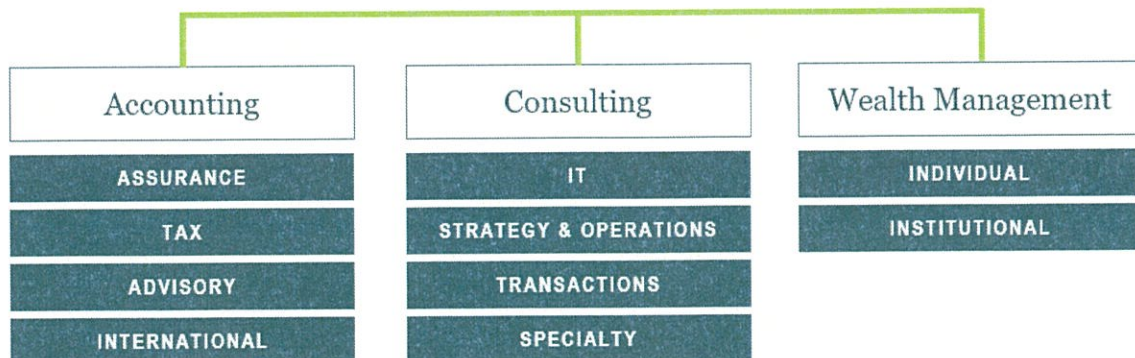
We've established firm committees for both business assurance and tax, and these committees rigorously uphold the quality assurance measures set forth by the firm. These committees are responsible for staying abreast of all relevant regulatory changes and training for all firm professionals.

*Growth*

We must grow to add opportunities for our partners and employees and to meet our clients' ever-changing needs. Through hiring and retaining the right people, keeping clients satisfied, and operating in a safe manner, we're successfully achieving our growth goals.

**Full-Service Capabilities**

We offer a full range of services and specializations that span accounting, consulting, and wealth management to suit your specific needs.

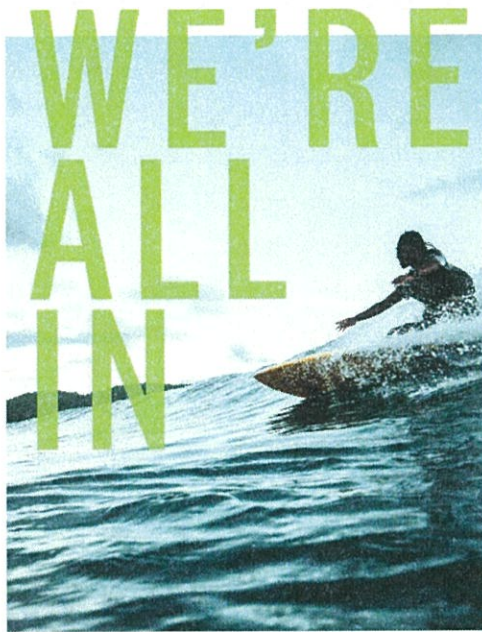


**Pending Litigation**

As with any large firm, Moss Adams is occasionally involved in addressing legal and regulatory issues. However, no action, suit, proceeding, inquiry, or investigation before or by any court or federal, state, municipal, or other government authority is pending, or to our knowledge is threatened against Moss Adams, related to or which would have a material effect upon the services contemplated herein.

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## C – Experience



A frequent component of our public sector consulting services focuses helping governments improve by assessing their department and program efficiency and effectiveness. We're well versed in reviewing management practices, organization structure, policies, processes, procedures, internal controls, staffing levels and skills, technology, and training and development, as well as coordination and communication within and across functions.

We understand the unique requirements of public sector agencies and programs, as well as the intricacies involved in the diverse needs of various customers, departments, and constituents. Our consulting practice has earned a reputation for adding value and providing objective analysis and insight.

Our professionals provide accounting, tax, and consulting services to more than 140 public power generation, transmission, and distribution markets; water; wastewater; and solid waste utilities. We provide ongoing services in

Washington, Oregon, California, Alaska, Arizona, Colorado, Hawaii, Idaho, Kansas, Montana, and New Mexico, including cooperative organizations, municipal entities, public utility districts, mutual corporations, joint powers entities, and independent power producers. Our clients deal with many of the same issues, risks, opportunities, and constraints you do. We're experienced and familiar with the terrain you face, and this makes us more effective business advisors.

Our municipal utility professionals are well versed in the issues pertaining to large municipal utilities such as: GASB No. 62 deferral accounting; environmental remediation liabilities; large construction projects of infrastructure and related issues, such as construction-in-progress accounting, classification and tracking, application of overhead, and depreciation; and bond-related accounts such as arbitrage liability, debt defeasance and refunding, and covenant compliance. Virtually all of our large public utilities face similar issues. We'll provide IVGID with a dedicated team of utility-specialized professionals on your engagement who are up to speed on all the latest trends and occurrences in your industry.

In addition to our core audit and tax services, our consulting practice offers IT, business feasibility, rate work, restructuring and workflow design, performance audits, and strategic planning. Our clients include public utility districts, regional utility planning associations, and cooperatives.



## Utility Clients

Below is a partial list of our utility and energy clients:

Utility Practice Clients (Within the Last Three Years)	
• Alaska Power and Telephone Company	• Kauai Island Utility Electric Cooperative
• Arizona Electric Power Cooperative	• Kirkwood Meadows Public Utility District
• Benton PUD	• Klickitat Public Utility District
• Central Electric Cooperative	• Matanuska Electric Association Inc.
• City of Portland–Hydroelectric Fund	• McMinnville Water & Light
• Clackamas River Water District	• Northern Lights Inc.
• Clark Public Utilities	• Okanogan County Electric Cooperative
• Clatskanie People’s Utility District	• Pend Oreille County Public Utility District
• Clean Water Services	• Public Utility District No. 1 of Clark County
• Commercial Energy of California	• Public Utility District No. 1 of Grant County
• Cordova Electric Cooperative Inc.	• Public Utility District No. 1 of Lewis County
• CORE Electric Cooperative	• Seattle Public Utilities
• Douglas Electric Cooperative	• Southern California Public Power Authority
• Emerald People’s Utility District	• Springfield Utility Board
• Energy Keepers Inc.	• Tacoma Public Utilities
• Eugene Water & Electric Board	• Truckee Donner Public Utility District
• Gila River Indian Community Utility Authority	• Tualatin Valley Water District
• Imperial Irrigation District	• Turlock Irrigation District

Based on our understanding of your needs, we believe our significant experience in the following areas makes us the best fit for the IVGID:

### STRATEGIC PLANNING AND IMPLEMENTATION SUPPORT

For over 40 years, we have provided strategic planning services to governments, not-for-profit organizations, and businesses. Our planning expertise enables us to help our clients develop a comprehensive, practical, and achievable strategic plan that engages stakeholders throughout the planning process. Our approach identifies not just key goals and priorities, but the practical, actionable steps to attain goals; implementation planning; and performance measures to monitor and report progress.

Effective strategic planning processes involve the engagement of a variety of key stakeholders to inform organizational strengths, weaknesses, opportunities, and threats. Therefore, outreach to leadership, employees, community members, partners, and other stakeholders is an integral component of strategic plan development.

## OPERATIONAL AND INTERNAL CONTROL ASSESSMENT

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*We've been a leader in operational audits for over 30 years and typically perform 20 to 30 assessments each year.*

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Our operational and internal control services include efficiency studies, management reviews, facilitation, and other organizational development work. We evaluate operational and organizational economy and efficiency; policy and procedure compliance and development; assess internal control; and provide management reviews. A key component of many operational assessments we perform includes evaluating the feasibility, including the cost versus benefit, of outsourcing various operational functions. Our team is experienced in conducting benchmarking surveys and related interviews to gain insights into industry norms and best practices.

Our consulting professionals come from backgrounds including government, not-for profit organizations, private industry, and public accounting. Our firm's training requirements help make sure that our knowledge remains current. Unlike many of our competitors, Moss Adams has a dedicated team that performs organizational assessments, operational assessments, internal control assessments, and other similar consulting projects year-round, resulting in an experienced team that can bring best practices and project efficiencies to the IVGID.

The knowledge and guidance we provide to our clients that allows them to continue to improve their organizations, operations, and internal controls is an integral part of our engagements. Our unique blend of expertise within our team allows us to also be a part of the solution, assisting with recommendation implementation and/or finding remediation, if needed. Our team regularly assists in drafting comprehensive policies and procedures, developing and implementing training programs, and developing tools to assist in organizational and operational transitions/changes. Our team will work closely and collaboratively with the IVGID management and staff to develop a working relationship that will provide maximum benefit.

## ORGANIZATIONAL ASSESSMENT AND OPTIMIZATION

We help our clients make the organizational changes required to successfully implement strategies and tactics. Organizational development is the systematic process of managing significant changes in the current business and moving towards specified future outcomes. By examining the thinking, assumptions, strategies, and goals of the IVGID's services in relation to critical success factors, such as organizational structure, operational needs, business processes, resource capacity, customer needs, leadership style, core competencies of employees, decision-making models, and culture, an entirely new alignment of the organizational components may be created to support a new strategic direction or respond to external influences.

Our organizational consultants approach organizational development by combining solid industry experience with a unique combination of behavioral and organizational skills to address both the art and science of leadership and organizational change. We help our clients become more effective, efficient, productive, financially successful, and fulfilling places to work. At the same time, the organization and its management and staff can maximize stakeholder value by improving organizational effectiveness, people potential, and performance results.



## POLICY DEVELOPMENT

Our experience in policy development and implementation is vast, with work conducted in every facet of government. Our team is very knowledgeable of the unique requirements of local governments. We specialize in evaluating and strengthening policies both as stand-alone projects and in our role as the designated internal auditor for our local government clients.

## REFERRALS

Hear for yourself the unique experience our clients have in working with our firm. We're confident they'll share stories of how we make their lives easier, help them identify and take advantage of rising opportunities, and guide them to increased prosperity.

<b>Platte River Power Authority</b>	Jason Frisbie, General Manager	(970) 229-5201 <a href="mailto:frisbiej@prpa.org">frisbiej@prpa.org</a>
<b>City of Salem</b>	Courtney Knox-Busch, Strategic Initiatives Manager	(503) 540-2426 <a href="mailto:cbusch@cityofsalem.net">cbusch@cityofsalem.net</a>
<b>Jefferson County Public Utility District</b>	Kevin Streett, General Manager	(360) 385-8360 <a href="mailto:kstreett@jeffpud.org">kstreett@jeffpud.org</a>

## BENEFITS OF WORKING WITH MOSS ADAMS

You will benefit from our experience working with many utilities, cities and local governments, which will enhance our ability to provide practical solutions that will be of specific benefit to you.

### Focus on Communication and Collaboration

#### Collaboration



A collaborative mindset is the cornerstone of our role as internal auditors. It means we'll work closely with management and staff to gain insights, verify facts, test the practicality of recommendations, and deliver reports that will benefit you. We believe in avoiding surprises—a commitment to ongoing collaboration will make sure you're aware of our findings and recommendations well before they are formally presented in a final report.

#### Communication



Consistent, transparent communication is key to the success of any engagement, and we'll establish a communication plan from the outset of your engagement. To do this, our team will first define key stakeholders involved and then establish the appropriate level of communication for the duration of the project and identification of preliminary findings.

Our communication plan may include weekly or bi-weekly meetings throughout the project to discuss any issues or updates, an entrance and exit conference with key stakeholders, and a presentation to those charged with governance to communicate the results at the end.

The Benefit	How It Happens
More Senior-Level Attention	Our approach relies on greater partner and manager involvement. Senior-level professionals monitor and supervise the engagement, and partners conduct their reviews in real time.
More Flexibility	We build reasonable flexibility into the engagement timing to fit your schedule and needs.
More Relevant Analysis	We take the necessary time to analyze your operational issues, which allows us to provide valuable and practical insight from a third-party perspective.



## D – Staffing Plan

At Moss Adams, our goal is to hire and keep people who believe in, and demonstrate, a sincere passion for excellence in their work and a deep commitment to interacting with each and every colleague and client with respect. This goal can't be achieved without well-trained, highly motivated people who are continually challenged and growing in their professional abilities. We've improved our capacity and capabilities by becoming more effective at recruiting, implementing performance feedback and coaching programs, retaining our best people, and training a new generation of leaders.



**THE  
BEST PEOPLE**

We hire and develop the best advisors in the profession and only assign them to engagements in which they can add value to our clients' organizations through their industry- or service-specific expertise.

Working with the right team of professionals makes all the difference to your engagement. The team members we've thoughtfully selected to serve your specific needs have years of utility industry experience. But more than that, you'll find they bring an optimistic perspective focused on helping the IVGID explore and embrace emerging opportunities. Your Moss Adams team will personally engage with your team and bring a new level of energy and enterprise to your engagement.

Our proposed team of five staff members reflects a robust combination of quality assurance, project management, analytical expertise, and relevant industry experience. Each of them has experience reviewing and analyzing foundational public agency documents, understands applicable state and local laws, regulations, and policies and has experience reviewing and identifying potential concerns with financial and software systems.

Stephen Bacchetti, partner, will serve as the engagement reviewer. Annie Rose Favreau will be the project manager and oversee all aspects of the project. A list depicting our team's organization and resumes for each team member are provided below.

Team Member	Job Description
Stephen Bacchetti, <i>Partner</i>	Quality Assurance
Annie Rose Favreau, <i>Senior Manager</i>	Project Manager, Organizational Strategy Lead
Chelsea Ritchie, <i>Senior Manager</i>	Internal Controls and Policy Lead
Jessie Lenhardt, <i>Manager</i>	Organizational Structure Lead
Amy Ahyo, <i>Senior Manager</i>	Financial Lead
Chuck Andrews, <i>Senior Manager</i>	Technology Lead

## STAFF QUALIFICATIONS

**Stephen Bacchetti, CPA, CIA, CCA, Partner**



### **Professional Experience**

Stephen has over 15 years of experience in government performance auditing and capital program advisory services and leads the firm's construction and capital program advisory services team. He performs specialized review and advisory services for local governments, including risk assessments; internal controls, process, and documentation reviews; construction contract audits; and construction bond performance audits. Stephen works closely with local governments, tribes, universities, K-12 school districts, hospitals, and health care systems. He has planned, managed, and executed engagements that have resulted in significant control and reporting improvements and cost savings for his clients.

### **Professional Affiliations**

- Member, American Institute of Certified Public Accountants
- Member, California Society of Certified Public Accountant

### **Education**

- BS, accounting, California State Polytechnic University



### **Professional Experience**

Annie Rose helps public and social sector clients increase their impact through organizational assessments, strategic planning, succession planning, and governance initiatives. With a focus on organizational development, her areas of expertise include leadership facilitation, stakeholder engagement, strategy development, qualitative research, and policy development.

Annie Rose has provided strategy, operations, and governance consulting services to local, state, and Tribal governments; not-for-profits and foundations; and K–12 and higher education clients. Recent clients include Berkeley Public Library, City of Santa Monica, City of Stockton, City of Salem, Confederated Tribes of the Umatilla Indian Reservation, County of Maui, Global Fund for Women, Osage Nation, Platte River Power Authority, Seattle Public Schools, Sierra Health Foundation, Sound Transit, the University of California-Irvine, University of Nevada, Las Vegas, and the Quileute Tribe.

### **Professional Affiliations**

- Member, Institute of Internal Auditors (IIA)
- Member, International City and County Manager's Association (ICMA)

### **Education**

- MPA, Daniel J. Evans School of Public Policy and Governance, University of Washington
- BA, French and English literature, Seattle University



**Chelsea Ritchie, CPA, Senior Manager**



**Professional Experience**

Chelsea has nine years of experience leading numerous internal audit, policy development, and other consulting projects, as well as leading small and large external financial statement and compliance audits for higher education, government, not-for-profit, financial institution, and health care organizations. She has performed and supervised numerous audits in accordance with IIA International Standards for the Professional Practice of Internal Auditing, GAS, and GAGAS. Chelsea is experienced in evaluating internal controls and risks related to accounting and finance functions, includes those surrounding treasury and banking processes, from both an internal audit and external audit perspective.

Chelsea has recently provided internal audit and services to clients including the cities of Bakersfield, Cupertino, Glendale, Newport Beach, Redondo Beach, Santa Monica, and Stockton; Douglas County (NV), Global Fund for Women, New Mexico Mortgage Finance Authority, Ontario International Airport Authority, Osage Nation, Western University of Health Sciences, and UNLV Foundation.

**Professional Affiliations**

- Member, American Institute of Certified Public Accountants

**Education**

- MBA (accounting concentration), University of New Mexico
- BA, accounting, University of New Mexico





### **Professional Experience**

Jessie works collaboratively to understand the client's goals and objectives and builds policies, processes, and tools to better equip them to achieve their desired outcomes. Jessie's experience includes strategic planning, organizational assessments, policy development, and process improvements. She has a specialized interest in change management initiatives and strategic communication.

Jessie also supports a diverse set of research and analysis services delivering key data and insights and making them more accessible to clients. She works to make data useful and has extensive experience as an analyst, interpreting data relative to client goals.

Jessie has worked on projects across several industries including tribal and local government, construction, not-for-profit, higher education, health care, and technology. Most recently these have included the Confederated Tribes of the Umatilla Indian Reservation, Samish Indian Nation, City of Salem, Douglas County, Delta-Montrose Electric Association, and other private sector entities.

### **Professional Affiliations**

- Member, Project Management Institute
- Member, International City & County Management Association
- Member, Association of Local Government Auditors

### **Education**

- MA, organizational leadership, Gonzaga University
- BA, art history, University of Oregon

**Amy Ahyo, Senior Manager**



**Professional Experience**

With over 20 years of accounting and management experience, Amy has a proven ability to optimize departmental operations and bring added value to organizations. Her experience spans a wide variety of industries including government agencies, non-profits, hospitality, and restaurants.

Amy helps organizations improve operations by examining organizational structure, procedures, delegation, and workflow while identifying areas for streamlining opportunities. Through policy and procedure reviews, she guides organizations to innovation and continuous improvement. Throughout her career, Amy has helped organizations improve their core services operations through potential process revisions and addressing software needs. She also works closely with her clients to identify and resolve communications gaps.

Amy has a comprehensive understanding of corporate accounting and brings unique insights into accounts payable, accounts receivable, payroll, and monthly reporting processes. She's passionate about building strong teams, generating efficiencies, and turning around struggling operations.

Amy has worked with a variety of clients, including The Foresight Companies, La Cocina, Salem Housing Authority, Fred Hutch, Redwood Community Health Coalition, Association of Asian Pacific Community Health Organizations, and Ranchwood Holdings.

**Education**

- MBA, business administration and management, West Texas A&M University
- BA, psychology, The University of New Mexico



### **Professional Experience**

Chuck has over 20 years of experience delivering complex consulting projects, with extensive experience evaluating and implementing enterprise software systems across industries. He's highly experienced in enterprise system implementations, including ERP, CRM, learning management, and field service management. Chuck previously held senior-level positions responsible for needs analyses, system selection/implementation, and professional services management, among others. He was introduced to NetSuite in 2006 during a system selection for a national energy drink company. In addition to leading several NetSuite implementations since then, Chuck has run multiple businesses using NetSuite.

### **Professional Affiliations**

### **Education**

- BS, secondary education and biology, Florida Institute of Technology
- Bottom Line Project Management Executive Program



## PROJECT SCHEDULE

### Project Understanding



#### Your Needs

IVGID has a two-phase project, beginning with an initial phase to review and analyze the current scope, adequacy, and viability of a number of current policies, documents, and systems including the District's Strategic Plan and organizational and staffing structure. Specifically in the scope of work, items identified are:

1. **Strategic Plan** - Reviewing the existing strategic plan with the Board of Trustees (BOT) and senior management and formulating recommendations for improvements.
2. **Internal Controls** - Reviewing the financial operational procedures and formulate recommendations for improvements.
3. **Financial and Software System(s)** - Reviewing the status of the Tyler Munis software conversion, review the point-of-sale systems, the system for maintaining the Recreation Cards, and system used to scan and verify Recreation Cards to formulate plans and recommendations for completing the Tyler Munis system implementation to meet IVGID's needs. This includes assessing the other systems utilized by IVGID for potential consolidation and/or system improvements.
4. **Organizational and Staffing Structure** – Reviewing IVGID's organizational structure and the current responsibilities and job descriptions of the Senior Management Team and formulating recommendations including refinement of the senior management job descriptions and responsibilities.
5. **Policies** – Reviewing current Resolutions and Board policies and document their compliance.



#### The Challenge

Local government organizations like IVGID must continually utilize all available resources in the most effective and efficient manner to meet the needs of the constituents they serve. In order to develop and maintain public trust, cities must make sure they are being good stewards of public funds by operating safely, transparently, and productively. A public sector entity's success can be hampered by challenges including tight budget and resource constraints; difficulty recruiting, developing, and retaining staff and management; and regulatory changes that can decrease the flexibility of their operating environment.



#### The Solution

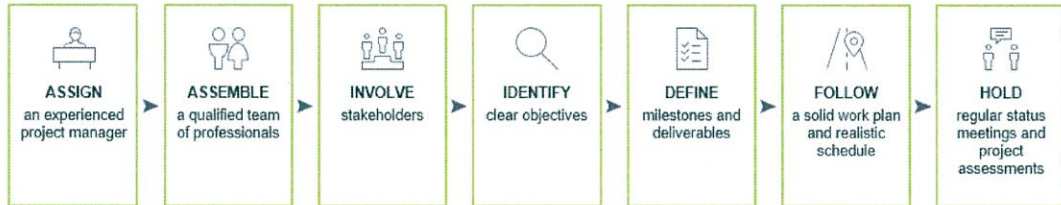
Our approach to your scope of work and working on the five desired reviews will allow us to deliver on your engagement objectives:

- Identify specific opportunities for improvement for each of the listed areas.

- Identify opportunities to improve overall performance, including operational efficiency and productivity, and organizational effectiveness.
- Develop recommendations and an action plan to implement the changes necessary to achieve performance improvements as phase 2 potential projects.
- Provide a written report that meets the scope and objectives, including factual findings, conclusions, and recommendations to inform phase 2 projects.

### Project Management

We follow a time-tested project management approach for each of our engagements. This project will require close coordination and planning between the IVGID’s designated project lead (or Committee) and our firm’s project manager. As such, a planning meeting will occur between the two at the onset of the project to determine the overall project scope, schedule, key stakeholders, and success indicators. We’ll also schedule biweekly status meeting for all of our projects to discuss current work, troubleshoot any issues, and stay in close communication with the IVGID.



### Workplan

Your Moss Adams team brings distinct experience and familiarity with your goals and objectives as the developer of your current strategic plan. Our prior involvement working with the IVGID, in combination with our extensive government agency knowledge, will be of significant value as you move forward with your established goals. Our approach to addressing the five items in your scope of work includes the following phases:

<b>Phase 1</b>	<b>START-UP AND ONGOING MANAGEMENT</b>
<b>Phase 2</b>	<b>FACT FINDING</b>
<b>Phase 3</b>	<b>ASSESSMENT</b>
<b>Phase 4</b>	<b>REPORTING</b>

*These phases are described in greater detail below and on the following pages.*



## Phase 1

### START-UP AND ONGOING MANAGEMENT

*At project initiation, we will confirm the IVGID's desired project goals and outcomes.*

#### *1.1 Initiate Project and Prepare Work Plan*

We'll conduct a kickoff meeting with the IVGID to confirm expectations and discuss risks, overall project scope, logistics, deliverables, timing, and progress reporting requirements. We will clarify responsibilities of Moss Adams and District personnel, timing of specific project activities, and format of each required deliverable. We will establish an interview list, identify stakeholders, and finalize our plan.

#### *1.2 Perform Project Management*

We'll conduct rigorous project management activities for the duration of the engagement. These activities will include coordinating with our main point of contact, working through issues and solving problems, monitoring progress against the approved work plan, and submitting progress reports.

#### *1.3 Provide Quality Assurance*

We believe it's important to recognize the need for quality by providing excellent client service and engagement oversight. All deliverables receive a quality assurance review before submittal to the IVGID.

#### PHASE 1 DELIVERABLES



- Final work plan
- Interview list

## Phase 2

### FACT FINDING

*Fact finding will encompass document review to gather the comprehensive, objective input to identify opportunities for improvement and develop detailed project plans to guide implementation.*

#### *2.1 Review Existing Documents*

We'll gather relevant documentation for review. Examples include current organization charts, job descriptions, planning documents (e.g., strategic plan, business continuity plan, emergency response plan), budgets and financial reports, policies, process documentation, and standard operating procedures. The objectives of the documentation review include gaining an understanding of the operational and organizational environment and further defining issues and surrounding facts. Specific steps include developing a document request list, coordinating document receipt and review, and developing questions for use during interviews.

#### *2.2 Perform Interviews*

We'll conduct interviews with IVGID leadership and staff. Interviews are at the heart of fact finding, and it's through interviews that we'll gain each person's perspective of the current operational environment and opportunities for improvement.

#### PHASE 2 DELIVERABLES



- Document request list
- Interview results

## Phase 3

## ASSESSMENT

*Analysis moves the study process from observations to assessment. This task will determine the significance of opportunities for improvement and how best to address them.*

1. **Strategic Plan** - Reviewing the existing strategic plan with the Board of Trustees (BOT) and senior management and formulating recommendations for improvements.
2. **Internal Controls** - Reviewing the financial operational procedures and formulate recommendations for improvements.
3. **Financial and Software System(s)** - Reviewing the status of the Tyler Munis software conversion, review the point-of-sale systems, the system for maintaining the Recreation Cards, and system used to scan and verify Recreation Cards to formulate plans and recommendations for completing the Tyler Munis system implementation to meet IVGID's needs. This includes assessing the other systems utilized by IVGID for potential consolidation and/or system improvements.
4. **Organizational and Staffing Structure** – Reviewing IVGID's organizational structure and the current responsibilities and job descriptions of the Senior Management Team and formulating recommendations including refinement of the senior management job descriptions and responsibilities.
5. **Policies** – Reviewing current Resolutions and Board policies and document their compliance.

### *3.1 Strategic Plan Assessment*

Based on findings from Phase 2, we will review the District's existing strategic plan for alignment with best practices. We will develop recommendations for improvement and host one to two work sessions with the Board of Trustees and Senior Management to review and refine the recommendations.

### *3.2 Internal Controls and Financial Policies Review*

After we complete our interviews in Phase 2, we may hold additional work sessions to fully understand current financial practices. We will then review the District's financial operational procedures and provide summarized recommendations for improvements.

### *3.3 Financial and Software System Review*

We will review the status of the Tyler Munis software conversion, review the point-of-sale systems, the system for maintaining the Recreation Cards, and system used to scan and verify Recreation Cards. Based on identified gaps, we will provide to recommendations for completing the Tyler Munis system implementation to meet IVGID's needs.

### *3.4 Organizational and Staffing Structure Assessment*

We will review IVGID's organizational structure for alignment to industry best practices. In addition, we will review job descriptions of the Senior Management Team and formulating recommendations to clarify senior management job descriptions and responsibilities.

### *3.5 Board Policy Compliance Analysis*

We will review current Board policies and resolutions and provide a gap analysis documenting any compliance issues.



**PHASE 3  
DELIVERABLES**



- Draft deliverables, including:
  - Strategic Plan assessment
  - Financial policy improvement recommendations
  - System update recommendations
  - Organizational structure/staffing assessment
  - Board policy compliance analysis

**Phase 4**

**REPORTING**

*This phase will result in the delivery and presentation of final reports and deliverables.*

*4.1 Review Draft Deliverables*

We will present our draft deliverables from Phase 3 to IVGID for fact validation and assessment of the practicality of recommendations.

*4.2 Submit Final Reports*

Based on your feedback, we will revise the draft deliverables and then submit our final deliverables to the IVGID.

*4.3 Present Final Reports*

We will present the final reports to IVGID leadership or other key stakeholders upon request.

**PHASE 4  
DELIVERABLES**



- Final reports
- Optional IVGID presentation



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## E – Financial Data

### **Our Firm’s Financial Stability**

Moss Adams is in a solid financial position with sufficient working capital to meet its existing and future liabilities. Our firm’s executive committee and partners have a long track record of sound financial management and are dedicated to ensuring the financial integrity of the business. We have over 4,400 personnel, including more than 400 partners, and annual revenues in 2022 were \$1.1 billion. As a private partnership, we don’t disclose detailed financial data. However, if you would like to check our creditworthiness with Dun & Bradstreet, our DUNS number is 07-573-4889.

## F – Project Cost and Schedule

For our clients, it's about more than the dollars you pay at the end of the day; it's about value. Consider both the tangible and intangible benefits of working with us. You'll get solid and timely deliverables. But more than that, the experience you'll have working with forward-thinking, industry-specialized professionals who work side by side with you to explore new possibilities is where you'll see the value. Invest in your future prosperity and experience a different style of service with us.

<b>Service Description</b>	<b>Amount</b>
Strategic Plan	\$18,000
Internal Controls	\$20,000
Financial and Software System(s)	\$30,000
Organizational and Staffing Structure	\$24,000
Policy	\$18,000
	<b>\$110,000</b>

### TIMELINE

<b>ACTIVITY</b>	<b>TIME ESTIMATE</b>
<b>Phase 1: Startup and Ongoing Management</b>	<b>2 weeks</b>
<b>Phase 2: Fact Finding</b>	<b>4 - 6 weeks</b>
<b>Phase 3: Assessment</b>	<b>5 - 6 weeks</b>
<b>Phase 4: Reporting</b>	<b>2 - 3 weeks</b>

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## G - Exceptions

This Proposal is contingent upon execution of a mutually agreeable contract. With regard to the terms and conditions of the Standard Services Agreement, Moss Adams suggests: (i) providing for representations in lieu of warranties and clarifying available remedies (§3.2.8); (ii) focusing and clarifying any indemnification provisions (§3.2.9, 3.5.6); (iii) clarifying insurance requirements to comport with existing policies, including providing for confidentiality of insurance structure (including deductibles, retention levels, and declaration pages), limits are those specified by written contract, notification only goes to primary insured, additional insureds are added via blanket endorsement, non-ownership of vehicles (§3.2.10); (iv) access and audits focused on information pertaining to fees and expenses charged (§3.4); (v) clarifying District ownership of final deliverables and Moss Adams' ownership (and retention) of intellectual property, working papers, works in progress, and general skills and know-how (§3.5.3, 3.5.1.2); (vi) confirming any changes and further agreements will be made by mutual agreement of the parties (§3.5.4); (vii) following the American rule on attorneys' fees (§3.5.5); and (viii) addressing mutual limitation of liability (§3.5.24). The foregoing modifications also apply to equivalent sections of the RFP.

We have successfully signed services agreements with thousands of clients, including the District, and we commit to working in good faith to successfully negotiate a mutually agreeable contract on a timely basis should we be awarded this work.

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## We're All In

At Moss Adams, we're all in, personally engaging with clients to help them anticipate, prepare for, and embrace the future. We're committed to doing everything in our power to meet and exceed your expectations.

Our goal—to serve you for the long term so you can focus on your business.

Let us show you what Moss Adams can do for you.



**THANK  
YOU**

Assurance, tax, and consulting offered through Moss Adams LLP. ISO/IEC 27001 services offered through Cadence Assurance LLC, a Moss Adams company. Investment advisory services offered through Moss Adams Wealth Advisors LLC.

Moss Adams | Proposal for Incline Village General Improvement District 29

# INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT PROFESSIONAL SERVICES AGREEMENT

## 1. PARTIES AND DATE.

This Agreement is made and entered into this 10th day of May, 2023, by and between the Incline Village General Improvement District, a Nevada general improvement district ("District") and **MOSS ADAMS**, a **Limited Liability Partnership** with its principal place of business at **999 Third Avenue, Suite 2800, Seattle, Washington 98104** ("Consultant"). The District and Consultant are sometimes individually referred to as "Party" and collectively as "Parties."

## 2. RECITALS.

- 2.1 District. District is a general improvement district organized under the laws of the State of Nevada, with power to contract for services necessary to achieve its purpose.
- 2.2 Consultant. Consultant desires to perform and assume responsibility for the provision of certain professional services required by the District on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing management consulting services to public clients, is licensed in the State of Nevada, and is familiar with the plans of District.
- 2.3 Project. District desires to engage Consultant to render professional services for the Management Consulting Services ("Project").

## 3. TERMS.

### 3.1 Scope of Services and Term.

- 3.1.1 General Scope of Services. Consultant promises and agrees to furnish to the District, all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply This initial phase will involve reviewing and analyzing the current scope, adequacy, and viability of a number of current policies, documents and systems identified in the Scope of Work, including the District's Strategic Plan and organizational and staffing structure. The initial phase will also include formulating recommendations for the potential second phase of the project, which will be contracted for separately and will involve all facets of change implementation associated with the recommendations obtained through the first phase necessary for the Project ("Services"). The types of services to be provided are more particularly described in Exhibit A attached hereto and incorporated herein by reference. All Services shall be subject to, and performed in accordance with this Agreement, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations. As described in Section 3.3, the District shall pay for such services in accordance with the Schedule of Charges set forth in Exhibit B.



3.1.2 Term. The term of this Agreement shall be from May 11, 2023, to August 1, 2023, unless earlier terminated as provided herein. The Parties may, by mutual, written consent, extend the term of this Agreement if necessary to complete the Project.

### **3.2 Responsibilities of Consultant.**

3.2.1 Control and Payment of Subordinates; Independent Contractor. The Services shall be performed by Consultant or under its supervision. Consultant will determine the means, methods and details of performing the Services subject to the requirements of this Agreement and such directions and amendments from District as herein provided. The District retains Consultant on an independent contractor basis and not as an employee. No employee or agent of Consultant shall become an employee of District. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of the District and shall at all times be under Consultant's exclusive direction and control. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Schedule of Services. Consultant shall perform its services in a prompt and timely manner within the term of this Agreement and shall commence performance upon receipt of the signed contract

3.2.3 Conformance to Applicable Requirements. All work prepared by Consultant shall be subject to the District's approval.

3.2.4 Substitution of Key Personnel. Consultant has represented to the District that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least equal competence subject to the District's written approval. In the event that the District and Consultant cannot agree as to the substitution of key personnel, the District shall be entitled to terminate this Agreement for cause. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the District, or who are determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Consultant at the request of the District. The key personnel for performance of this Agreement are as follows: Stephen Bacchetti, Partner and/or Annie Rose Favreau, Senior Manager – Moss Adams.

3.2.5 District's Representative. The District hereby designates [INSERT NAME OR TITLE], or his or her designee, to act as its representative for the performance of this Agreement ("District's Representative"). The District's Representative shall have the power to act on behalf of the District for all purposes under this Contract. Consultant shall not accept direction or orders from any person other than the District's Representative or his or her designee.

3.2.6 Consultant's Representative. Consultant hereby designates Stephen Bacchetti, Partner and/or Annie Rose Favreau, Senior Manager or his or her designee, to act as its representative for the performance of this Agreement ("Consultant's Representative").



Consultant's Representative shall have full authority to represent and act on behalf of the Consultant for all purposes under this Agreement. The Consultant's Representative shall supervise and direct the Services, using his best skill and attention, and shall be responsible for all means, methods, techniques, sequences and procedures and for the satisfactory coordination of all portions of the Services under this Agreement.

- 3.2.7 Coordination of Services. Consultant agrees to work closely with the District staff in the performance of Services and shall be available to the District's staff, consultants and other staff at all reasonable times.
- 3.2.8 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of Nevada. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant ~~warrants~~ represents that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, including a Washoe County Business License, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the District, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the District, shall be promptly removed from the Project by the Consultant and shall not be re-employed to perform any of the Services or to work on the Project. The Parties acknowledge that this Agreement has been negotiated, and is being executed, in reliance upon the information contained herein, without which the District would not have executed to this agreement. A material misrepresentation of any of the facts previously set forth in this paragraph may, at the District's option, render this Agreement null and void and of no effect. District further retains the right to seek any other remedies available to it at law or in equity for a material misrepresentation.
- 3.2.9 Laws and Regulations. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, and shall give all notices required by law. If required, Consultant shall assist District, as requested, in obtaining and maintaining all permits required of Consultant by federal, state and local regulatory agencies. Consultant shall be liable for all violations of local, state and federal laws, rules and regulations in connection with the Project and the Services. If the Consultant performs any work knowing it to be contrary to such laws, rules and regulations and without giving written notice to the District, Consultant shall be solely responsible for all costs arising therefrom. Consultant shall defend, indemnify and hold the District, its officials, directors, officers, employees and agents free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

### 3.2.10 Insurance.

3.2.10.1 Time for Compliance. Consultant shall not commence the Services under this Agreement until it has provided evidence satisfactory to the District that it has secured all insurance required under this section. In addition, Consultant shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the District that the subcontractor has secured all insurance required under this section.

3.2.10.2 Minimum Requirements. Consultant shall, at its expense, procure and maintain for the duration of the Agreement insurance meeting the requirements set forth herein. Consultant shall also require all of its subcontractors to procure and maintain the same insurance for the duration of the Agreement. Such insurance shall meet at least the following minimum levels of coverage:

- (A) Minimum Limits of Insurance. Consultant shall maintain limits no less than: (1) *General Liability*: A minimum of \$2,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with general aggregate limit is used, either the general aggregate limit shall apply separately to this Agreement/location or the general aggregate limit shall be twice the required occurrence limit; (2) *Automobile Liability*: A minimum of \$1,000,000 combined single limit (each accident) for bodily injury and property damage; and (3) *Industrial Insurance: Workers' Compensation* limits as required by the Labor Code of the State of Nevada. Employer's Liability limits of \$1,000,000 per accident for bodily injury or disease; and (4) *Professional Liability/Errors and Omissions*: Consultant shall procure and maintain, and require its sub-consultants to procure and maintain, for a period of five (5) years following completion of the Services, professional liability/errors and omissions liability insurance appropriate to their profession. Such insurance shall be in an amount not less than \$1,000,000 per claim, and shall be endorsed to include contractual liability. "Covered Professional Services" as designated in the Professional Liability/Errors and Omissions policy must specifically include work performed under this Agreement.

Requirements of specific coverage or limits contained in this section are not intended as a limitation on coverage, limits, or other requirement, or a waiver of any coverage normally provided by any insurance. Any available coverage shall be provided to the parties required to be named as additional insured pursuant to this Agreement. Defense costs shall be payable in addition to the limits.

3.2.10.3 Insurance Endorsements. The insurance policies shall contain the following provisions, or Consultant shall provide endorsements on forms supplied or approved by the District to add the following provisions to the insurance policies:

- (A) Commercial General Liability. The commercial general liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District,



its directors, officials, officers, employees, agents and volunteers shall be excess of the Consultant's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

- (B) Automobile Liability. The automobile liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds with respect to the ownership, operation, maintenance, use, loading or unloading of any auto owned, leased, hired or borrowed by the Consultant or for which the Consultant is responsible; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Consultant's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.
- (C) Industrial (Workers' Compensation and Employers Liability) Insurance. The insurer shall agree to waive all rights of subrogation against the District, its directors, officials, officers, employees, agents and volunteers for losses paid under the terms of the insurance policy which arise from work performed by the Consultant.
- (D) All Coverages. Each insurance policy required by this Agreement shall be endorsed to state that: (A) coverage shall not be suspended, voided, reduced or canceled except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District; and (B) any failure to comply with reporting or other provisions of the policies, including breaches of warranties, shall not affect coverage provided to the District, its directors, officials, officers, employees, agents and volunteers.

3.2.10.4 Separation of Insureds; No Special Limitations. All insurance required by this Section shall contain standard separation of insureds provisions. In addition, such insurance shall not contain any special limitations on the scope of protection afforded to the District, its directors, officials, officers, employees, agents and volunteers.

3.2.10.5 Deductibles and Self-Insurance Retentions. Any deductibles or self-insured retentions must be declared to and approved by the District. Consultant shall guarantee that, at the option of the District, either: (1) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the District, its directors, officials, officers, employees, agents and volunteers; or (2) the Consultant shall procure a bond guaranteeing payment

of losses and related investigation costs, claims and administrative and defense expenses.

3.2.10.6 Acceptability of Insurers. Insurance is to be placed with insurers duly licensed or authorized to do business in the state of Nevada and with an "A.M. Best" rating of not less than A-VII. The District in no way warrants that the above-required minimum insurer rating is sufficient to protect the Consultant from potential insurer insolvency.

3.2.10.7 Verification of Coverage. Consultant shall furnish the District with original certificates of insurance and endorsements effecting coverage required by this Agreement on forms satisfactory to the District. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf, and shall be on forms provided by the District if requested. All certificates and endorsements must be received and approved by the District before work commences. The District reserves the right to require complete, certified copies of all required insurance policies, at any time.

3.2.10.8 Subconsultants. Consultant shall not allow any subcontractors or subconsultants to commence work on any subcontract until they have provided evidence satisfactory to the District that they have secured all insurance required under this section. Policies of commercial general liability insurance provided by such subcontractors or subconsultants shall be endorsed to name the District as an additional insured using ISO form CG 20 38 04 13 or an endorsement providing the exact same coverage. If requested by Consultant, District may approve different scopes or minimum limits of insurance for particular subcontractors or subconsultants.

3.2.10.9 Compliance with Coverage Requirements. If at any time during the life of the Agreement, any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, District has the right but not the duty to obtain the insurance it deems necessary and any premium paid by District will be promptly reimbursed by Consultant or District will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, District may terminate this Agreement for cause.

3.2.11 Safety. Consultant shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Consultant shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed.

### **3.3 Fees and Payments.**

3.3.1 Compensation. Consultant shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement in accordance with the Schedule of Charges set forth in Exhibit B, attached hereto and incorporated herein by reference. The total compensation to be provided under this Agreement shall not exceed a project total of One Hundred and Ten Thousand Dollars (\$110,000) nor to exceed the dollar amounts identified in Exhibit B for any individual Scope of Work item without written approval of District's [ INSERT TITLE ]. Travel of 1-3 Moss Adams staff for up to 2 in-person meetings is included in the costs of the project. Any additional travel will be billed at cost with prior written approval from the District representative. Extra Work may be



authorized, as described below; and if authorized, said Extra Work will be compensated at the rates and manner set forth in this Agreement.

- 3.3.2 Payment of Compensation. Consultant shall submit to District a monthly itemized invoice which indicates original contract amount, amount previously invoiced and current remaining balance on contract, work completed and hours of Services rendered by Consultant. The invoice shall also describe the amount of Services and supplies provided since the initial commencement date of Services under this Agreement, and since the start of the subsequent billing periods, through the date of the invoice. Invoices shall be sent to [invoices@ivgid.org](mailto:invoices@ivgid.org), with a copy to [rlr@ivgid.org](mailto:rlr@ivgid.org). District shall, within thirty (30) days of receiving such invoice, review the invoice and pay all approved charges thereon.
- 3.3.3 Reimbursement for Expenses. Consultant shall not be reimbursed for any expenses unless authorized under Exhibit B, or otherwise in writing by the District.
- 3.3.4 Extra Work. At any time during the term of this Agreement, the District may request that Consultant perform Extra Work. As used herein, "Extra Work" means any work which is determined by the District to be necessary for the proper completion of the Project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, Extra Work without written authorization from the District's Representative. Where Extra Work is deemed merited by the District, an amendment to the Agreement shall be prepared by the District and executed by both Parties before performance of such Extra Work, or the District will not be required to pay for the changes in the scope of work. Such amendment shall include the change in fee and/or time schedule associated with the Extra Work. Amendments for Extra Work shall not render ineffective or invalidate unaffected portions of this Agreement.

### **3.4 Accounting Records.**

- 3.4.1 Maintenance and Inspection. Consultant shall maintain accurate and complete books, documents, accounting records and other records pertaining to the Services for six (6) years (or longer as required by applicable law) from the date of final payment under this Agreement. Consultant shall make such records available to the District for inspection, audit, examination, reproduction, and copying at Consultant's offices at all reasonable times, for the limited purpose of allowing the District to review fees and expenses charged by Consultant for the Services. However, if requested, and for the same limited purpose, Consultant shall furnish copies of said records at its expense to the District, within seven (7) business days of the request.

### **3.5 General Provisions.**

#### **3.5.1 Termination of Agreement.**

- 3.5.1.1 Grounds for Termination. The District may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those services which have been adequately rendered to the District and for reasonable expenses actually incurred prior to termination, subject to submittal of invoices reflecting such costs to the District to support the claim for expenses,



and Consultant shall be entitled to no further compensation. Consultant may not terminate this Agreement except for cause. Consultant shall not be entitled to payment for unperformed Services, and shall not be entitled to damages or compensation for termination of this Agreement by District except for the amounts authorized herein.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, the District may require Consultant to provide all finished or unfinished Documents and Data (defined below) and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such documents and other information within fifteen (15) days of the request.

3.5.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, the District may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.5.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective Parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

**District**

Incline Village General Improvement District  
893 Southwood Blvd.  
Incline Village, NV 89451  
Attn: [Name](#)

**Consultant**

**Moss Adams LLP**  
**999 Third Avenue, Suite 2800**  
**Seattle, WA 98104**  
Attn: **Mr. Stephen Bacchetti and/or**  
**Ms. Annie Rose Favreau**

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the Party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data. All source code, reports, programs, manuals, disks, tapes, and any other material prepared by or worked upon by Consultant for the Services shall be the exclusive property of the District, and the District shall have the right to obtain from Consultant and to hold in District's name copyrights, trademark registrations, patents, or whatever protection Consultant may appropriate to the subject matter. Consultant shall provide District with all assistance reasonably required to perfect the rights in this subsection.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents and Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall not, without the prior written consent of the District, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project unless disclosure is compelled due to law or court order. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use the

District's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of the District.

- 3.5.4 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.
- 3.5.5 Attorney's Fees. If either Party commences an action against the other Party, either legal, administrative or otherwise, arising out of or in connection with this Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.
- 3.5.6 Indemnification. To the fullest extent permitted by law, Consultant shall defend, indemnify and hold the District, its officials, officers, employees, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or relating to any negligence or willful misconduct of Consultant, its officials, officers, employees, agents, consultants, and contractors arising out of or in connection with the performance of the Services, the Project, or this Agreement, including without limitation the payment of all consequential damages, expert witness fees, and attorney's fees and other related costs and expenses. Consultant shall defend, at Consultant's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against District, its directors, officials, officers, employees, agents, or volunteers. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against District or its directors, officials, officers, employees, agents, or volunteers, in any such suit, action or other legal proceeding. Consultant shall reimburse District and its directors, officials, officers, employees, agents, and/or volunteers, for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided, including correction of errors and omissions. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the District, its directors, officials, officers, employees, agents or volunteers. Notwithstanding the foregoing, neither party will be liable to the other for indirect, consequential or special damages, including, without limitation, loss of profit, loss of product or loss of use, whether the liability is based on agreement, negligence, tort or otherwise.
- 3.5.6.1 Design Professional. To the extent required by NRS 338.155, Consultant's obligation to defend, indemnify, and hold District, its officials, officers, employees, volunteers, and agents free and harmless shall not include any liability, damage, loss, claim, action or proceeding caused by the negligence, errors, omissions, recklessness or intentional misconduct of the employees, officers or agents of the District. Moreover, Consultant's obligation to defend, indemnify, and hold District, its officials, officers, employees, volunteers, and agents free and harmless from any liability, damage, loss, claim, action or proceeding caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Consultant or the employees or agents of the Consultant which are based upon or arising out of the professional services of the Consultant. If the Consultant is adjudicated to be liable by a trier of fact, the trier of fact shall award reasonable attorney's fees and costs to be paid to the District, as reimbursement for the attorney's



fees and costs incurred by the District in defending the action, by the Consultant in an amount which is proportionate to the liability of the Consultant. This Section shall only apply to the extent required by NRS 338.155 and shall not otherwise limit Consultant's obligation to defend, indemnify and hold the District harmless as required under Section 3.5.6.

- 3.5.7 Entire Agreement. This Agreement contains the entire Agreement of the Parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both Parties.
- 3.5.8 Governing Law. This Agreement shall be governed by the laws of the State of Nevada. Venue shall be in Washoe County.
- 3.5.9 Time of Essence. Time is of the essence for each and every provision of this Agreement.
- 3.5.10 District's Right to Employ Other Consultants. The District reserves right to employ other consultants in connection with this Project.
- 3.5.11 Successors and Assigns. This Agreement shall be binding on and shall inure to the benefit of the successors in interest, executors, administrators and assigns of each Party.
- 3.5.12 Assignment or Transfer. Consultant shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the District. Any attempt to do so shall be null and void, and any assignees, hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.
- 3.5.13 Subcontracting. Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of District. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.
- 3.5.14 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Consultant include all personnel, employees, agents, and subcontractors of Consultant, except as otherwise specified in this Agreement. All references to the District include its officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.
- 3.5.15 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.
- 3.5.16 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

- 3.5.17 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.
- 3.5.18 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.
- 3.5.22 Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.
- 3.5.23 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.
- 3.5.24 Limitation of Liability. The District does not and will not waive and expressly reserves all available defenses and limitations contained in Chapter 41 of the Nevada Revised Statutes. Contract liability of both parties shall not be subject to punitive damages.
- 3.5.25 Non-Appropriations. The District may terminate this Agreement, effective immediately upon receipt of written notice on any date specified if for any reason the District's funding source is not appropriated or is withdrawn, limited, or impaired.
- 3.5.26 Compliance with Laws. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services. Consultant shall not discriminate against any person on the grounds of race, color, creed, religion, sex, sexual orientation, gender identity or gender expression, age, disability, national origin or any other status protected under any applicable law. Consultant is not currently engaged in, and during the duration of the Agreement shall not engage in, a Boycott of Israel. The term "Boycott of Israel" has the meaning ascribed to that term in NRS 332.065. Consultant shall be responsible for all fines, penalties, and repayment of any State of Nevada or federal funds (including those that the District pays, becomes liable to pay, or becomes liable to repay) that may arise as a direct result of the Consultant's non-compliance with this subsection.
- 3.5.27 Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Consultant, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, District shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of District, during the term of his or her service with District, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

**OWNER:**  
**INCLINE VILLAGE G. I. D.**  
**Agreed to:**

By: \_\_\_\_\_  
Matthew Dent  
Chairman, Board of Trustees

\_\_\_\_\_

**CONTRACTOR:**  
**Agreed to:**

By: \_\_\_\_\_  
*Signature of Authorized Agent*

\_\_\_\_\_

*Print or Type Name and Title*

\_\_\_\_\_

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Date*

**Reviewed as to Form:**

\_\_\_\_\_  
Joshua Nelson  
District General Counsel

If Contractor is a corporation,  
attach evidence of authority to  
sign.

\_\_\_\_\_  
*Date*

## EXHIBIT A

### Scope of Work

The Incline Village General Improvement District Board of Trustees is seeking proposals for the initial phase of a two-phase project. This initial phase will involve reviewing and analyzing the current scope, adequacy, and viability of a number of current policies and documents identified in the Scope of Work, including the District's Strategic Plan and financial and software systems. The initial phase will also include formulating recommendations for the potential second phase of the project, which will be contracted for separately and will involve all facets of change implementation associated with the recommendations obtained through the first phase. Should an interested firm not have the ability to deliver on all aspects of the Scope of Work, the Board of Trustees will consider partial responses.

In the first phase, the firm will be asked to provide deliverables, in the form of written reports, that include recommendations for changes and methods of implementation for each of the below-identified areas. These recommendations must include discussion of how they will provide a cost-benefit, level of service, or operational or compliance improvement to the District. The deliverables must also include detailed scopes of work for subsequent change implementation procedures, including cost estimates and project implementation plans. The areas to be covered by these deliverables are:

1. **Strategic Plan** - Review with the BOT and senior management the existing strategic plan and formulate recommendations for improvements. The existing strategic plan may be found by using the link provided below:  
[https://www.yourtahoeplace.com/uploads/pdf-ivgid/District\\_Strategic\\_Plan\\_-\\_FINAL.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/District_Strategic_Plan_-_FINAL.pdf)
2. **Internal Controls** –Review the financial operational procedures and formulate recommendations for improvements. The existing internal financial procedures are included in Exhibit C.
3. **Financial and Software System(s)** - Review the status of the Tyler Munis software conversion, review the point-of-sale systems, the system for maintaining the Recreation Cards, and system used to scan and verify Recreation Cards. The firm is to analyze the current situation, formulate plans and recommendations for completing the Tyler Munis system implementation to meet the District's needs and assess the other



systems utilized by the District for potential consolidation and/or system improvements. The systems are outlined in the attached Exhibit D.

4. **Organizational and Staffing Structure** – Review the District’s organizational structure and the current responsibilities and job descriptions of the Senior Management Team. Formulate recommendations including refinement of the senior management job descriptions and responsibilities. The organizational chart and existing senior management job descriptions are contained in Exhibit E.
5. **Policies** – Review current Resolutions and Board policies and document their compliance. All Resolutions and Board policies may be found at the links below:

<https://www.yourtahoeplace.com/ivgid/resources/board-policies-practices>

<https://www.yourtahoeplace.com/ivgid/resources/district-policy-procedure-resolutions>

In addition to the final deliverables, the consulting firm will also be responsible for reporting to the Board of Trustees’ appointed liaison by providing a written weekly status report of the project, including potential additional needs for materials and/or staff time.

#### **Management Engagement Objectives**

- Identify specific opportunities for improvement for each of the listed areas.
- Identify opportunities to improve overall performance, including operational efficiency and productivity, organizational effectiveness, and cost savings.
- Develop recommendations and action plan for implementing changes necessary to achieve performance improvements as phase 2 potential projects.
- Develop qualitative and quantified benefit analyses and other applicable guidance for the implementation of improvement opportunities and recommendations.
- Provide a written report that meets the scope and objectives, including factual findings, conclusions, and recommendations for the phase 2 implementation projects including proposed costs and benefits for each potential implementation project.

**EXHIBIT B**

**Charges for Services**

Strategic Plan.....	\$18,000
Internal Controls.....	\$20,000
Financial and Software System(s) .....	\$30,000
Organizational and Staffing Structure .....	\$24,000
Policy.....	\$18,000
TOTAL.....	\$110,000

**From:** [Joshua Nelson](#)  
**To:** [Sara Schmitz](#)  
**Cc:** [Indra Winquest](#); [Susan A. Herron](#); [Anne Branham](#)  
**Subject:** Re: Moss Adam's answers required changed to the language  
**Date:** Thursday, May 4, 2023 8:50:15 AM

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That's ok with me. Thanks!



**Joshua Nelson**  
Partner  
joshua.nelson@bbklaw.com  
T: (916) 551-2859 C: (916) 677-7403  
[www.BBKlaw.com](http://www.BBKlaw.com)

On May 4, 2023, at 8:38 AM, Sara Schmitz <trustee\_schmitz@ivgid.org> wrote:

CAUTION - EXTERNAL SENDER.

Josh,

Could we include this email in the packet? It's informative.

Sara

Get Outlook for iOS <<https://aka.ms/o0ukef>>

---

From: Joshua Nelson <Joshua.Nelson@bbklaw.com>  
Sent: Wednesday, May 3, 2023 5:17:11 PM  
To: Sara Schmitz <trustee\_schmitz@ivgid.org>  
Cc: Winquest, Indra S. (ISW@ivgid.org) <ISW@ivgid.org>; 'Susan A. Herron' <sah@ivgid.org>; Anne Branham <Anne.Branham@bbklaw.com>  
Subject: FW: Moss Adam's answers required changed to the language

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Sara,

We have made the edits we can accept based on their comments in the RFP. Below are our comments; there a few areas where their request was unclear. We would need more information to fully consider their edit. It might be helpful for them to provide a redline. I'm cc'ing Susan so has a copy of the most current version of the agreement for the packet. Thanks!

-Josh

From: Anne Branham <Anne.Branham@bbkllaw.com>  
Sent: Wednesday, May 3, 2023 5:02 PM  
To: Joshua Nelson <Joshua.Nelson@bbkllaw.com>  
Subject: RE: Moss Adam's answers required changed to the language

Hi Josh,

A couple of their requests are straightforward, and I added language to the attached draft in redline to address them, but I think for the remaining edits we should ask them to propose their suggested language in the context of the draft agreement so that we can better review and respond to their specific requests. Otherwise, we'll just be suggesting language that contradicts our own template and it still may not even be the exact language they wanted. I pulled out the list of their requests and flagged which ones are addressed, and which ones we'd like them to provide language for:

1. providing for representations in lieu of warranties and clarifying available remedies (§3.2.8) – I added language to this effect in redline for their review
2. focusing and clarifying any indemnification provisions (§3.2.9, 3.5.6) – we should ask them to make this edit with their preferred language for our review
3. clarifying insurance requirements to comport with existing policies, including providing for confidentiality of insurance structure (including deductibles, retention levels, and declaration pages), limits are those specified by written contract, notification only goes to primary insured, additional insureds are added via blanket endorsement, non-ownership of vehicles (§3.2.10) – we should ask them to make this edit with their preferred language for our review
4. access and audits focused on information pertaining to fees and expenses charged (§3.4) – I added language to this effect in redline for their review
5. clarifying District ownership of final deliverables and Moss Adams' ownership (and retention) of intellectual property, working papers, works in progress, and general skills and know-how (§3.5.3, 3.5.1.2) - we should ask them to make this edit with their preferred language for our review
6. confirming any changes and further agreements will be made by mutual agreement of the parties (§3.5.4) – this request is already addressed in paragraph 3.5.15 (“Amendment; Modification”)
7. following the American rule on attorneys' fees (§3.5.5) – we can ask them to make this edit with their preferred language, but my understanding is we generally strongly prefer the approach in our template (losing party pays prevailing party's fees)
8. addressing mutual limitation of liability (§3.5.24) - we should ask them to make this edit with their preferred language for our review

From: Sara Schmitz <trustee\_schmitz@ivgid.org<mailto:trustee\_schmitz@ivgid.org>>  
Sent: Tuesday, May 2, 2023 10:36 AM  
To: Indra Winquest <ISW@ivgid.org<mailto:ISW@ivgid.org>>; Joshua Nelson <Joshua.Nelson@bbkllaw.com<mailto:Joshua.Nelson@bbkllaw.com>>  
Subject: Moss Adam's answers required changed to the language

CAUTION - EXTERNAL SENDER.

See attached.

Sara

Sara Schmitz

Incline Village General Improvement District Trustee and Vice Chair

893 Southwood Blvd.

Incline Village, NV 89451

925-858-4384

[[https://lh4.googleusercontent.com/4oZZCbA3zNbR4\\_gljv067kdrC1i457NxnXGrommed48vAbJZcmfJoU4-mA2cew-xeDtrhd8DQeWFTaPUDQA7nECs7RN2g3BQyuEq3SDIBaDSGsNn12OOSXdIuJ-Bw\\_-hZ91TlqXZ](https://lh4.googleusercontent.com/4oZZCbA3zNbR4_gljv067kdrC1i457NxnXGrommed48vAbJZcmfJoU4-mA2cew-xeDtrhd8DQeWFTaPUDQA7nECs7RN2g3BQyuEq3SDIBaDSGsNn12OOSXdIuJ-Bw_-hZ91TlqXZ)]

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# FW: Consultant Proposals

Joshua Nelson <Joshua.Nelson@bbklaw.com>

Mon 5/1/2023 7:06 AM

To: Sara Schmitz <trustee\_schmitz@ivgid.org>;

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

**From:** Chris Nolet <cnolet99@gmail.com>  
**Sent:** Wednesday, April 26, 2023 8:56 PM  
**To:** Joshua Nelson <Joshua.Nelson@bbklaw.com>  
**Subject:** Consultant Proposals

CAUTION - EXTERNAL SENDER

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Josh - I was very transparent with my questions during the orals today, so I am sure that the IVGID participants on the two Zooms have a clear view of where I stand. Moss Adams was professional, they understood and were responsive to the RFP, and their team was nails. MRG was the opposite in every regard. It was embarrassing to go through their 50 minute presentation.

If there is any debate as to which firm should be selected, I can provide extensive details as to why Moss Adams is the superior service provider. That said, I think everyone on the call felt the same way as me. MRG is a bottom bracket **compensation consulting firm**, the proposed lead on our project started with them this week. Per the CEO, his virtues were that **he lives in IV and has time for our project**. Cardinal sins in the sales of professional services. Their offering was ridiculously poorly focused.

BTW, managing two vendors is highly process and cost inefficient, which would only be exacerbated by our current lack of resources (i.e. no controller). MRG's competencies were clearly grossly deficient for our needs.

Lastly, MRG is so unqualified for our project that the three at-large AC members would likely go public with their disapproval of that firm.

Chris

This email and any files or attachments transmitted with it may contain privileged or otherwise confidential information. If you are not the intended recipient, or believe that you may have received this communication in error, please advise the sender via reply email and immediately delete the email you received.

Management Consulting RFP Respondent Interviews: **Moss Adams**

Below are some suggestions for areas to provide feedback and input to the Board of Trustees:

1. How well does this respondent understand the scope of work?

I feel that the consultant did an average job addressing the scope of work. This may be a result of how the scope of work was laid out but overall I feel they demonstrated that they understood the general scope.

2. Does the respondent have examples of prior engagements with similar objectives? If so, what are your thoughts on their identified success for their client?

The consultant did provide several examples of engagements with other like clients, however did not go into much detail. I did not feel they demonstrated much in regards to Strategic Planning and Management Structure but seems well versed with Internal Controls and Policy Review.

3. Does the client have adequate staffing and experience to accomplish the District's goals?

The consultant seems to have a very robust team, however they seem light in a few areas of experience in particular Strategic Planning and Management Structure. The principal staff member that would be in charge of the technology/systems deliverable was not present so cannot comment much on this aspect.

4. What specific scope of work (see the list from the RFP below) does this respondent have the capability to perform, in your opinion?

RFP Scopes of Work:

1. **Strategic Plan** - Review with the BOT and senior management the existing strategic plan and formulate recommendations for improvements.
2. **Internal Controls** –Review the financial operational procedures and formulate recommendations for improvements.  
I feel the consultant is qualified to perform this deliverable.
3. **Financial and Software System(s)** - Review the status of the Tyler Munis software conversion, review the point-of-sale systems, the system for maintaining the Recreation Cards, and system used to scan and verify Recreation Cards. The firm is to analyze the current situation, formulate plans and recommendations for completing the Tyler Munis system implementation to meet the District's needs and assess the other systems utilized by the District for potential consolidation and/or system improvements.  
I feel strongly that this deliverable should be a standalone and separate RFP and consulting engagement.

4. **Organizational and Staffing Structure** – Review the District’s organizational structure and the current responsibilities and job descriptions of the Senior Management Team. Formulate recommendations including refinement of the senior management job descriptions and responsibilities.
5. **Policies** – Review current Resolutions and Board policies and document their compliance.

I feel the consultant is qualified to perform this deliverable.