

MINUTES

AUDIT COMMITTEE MEETING OF DECEMBER 11, 2019 Incline Village General Improvement District

The special meeting of the Audit Committee of the Board of Trustees of the Incline Village General Improvement District was called to order by Trustee Kendra Wong on Wednesday, December 11, 2019 at 4:30 p.m. at the Chateau located at 990 Fairway Boulevard, Incline Village, Nevada.

A. ROLL CALL OF THE AUDIT COMMITTEE MEMBERS*

On roll call, present were Trustees Kendra Wong and Peter Morris. Trustee Phil Horan has resigned from the Board of Trustees so was recorded as not present.

Also present was District Staff Member Director of Finance Gerry Eick.

Members of the public present were Aaron Katz, Judith Miller, Mike Hess, and others.

(12 individuals in attendance at the start of the meeting which includes Trustees, Staff, and members of the public.)

B. PUBLIC COMMENTS*

Aaron Katz said that he would like the District Clerk to please transcribe his comments into the record instead of attaching his written statement. He does not appreciate the way the Open Meeting Law (OML) item is described on the agenda. Whenever there is a letter that comes back and says no violation, the District can do it as a discretion as there is no requirement. This is being submitted as required by NRS 241, it is not required, and in big bold fonts, it typically shows no OML violations which is really look at how great we are. When the District does get an actual violation, they say this isn't a violation and the only reason it is on the agenda is because it was required. This is a violation and that should be in big bold letters. This is an example of propaganda of the materials that Staff puts together. Over the last two years, there have been seventeen (17) OML violations against IVGID and he doesn't know of any no other entity within Nevada that has had this many. Mr. Katz then read a quote from Mr. Guinasso and stated it was a complete lie and asked that the District be honest with the community.

Margaret Martini read from a submitted written statement which is attached hereto.

C. APPROVAL OF AGENDA (for possible action)

Trustee Kendra Wong asked for changes to the agenda; none were requested therefore the agenda is approved as submitted.

D. GENERAL BUSINESS ITEM (for possible action)

- 1. Review, discuss and possibly approve the Presentation and Acceptance of June 30, 2019 Comprehensive Annual Financial Report including an Unmodified Report by the District's Auditor (Requesting Trustee: Chairman of the Audit Committee Phil Horan)**

Director of Finance Gerry Eick gave an overview of the submitted report and introduced the Audit Manager Tiffany Williamson, Eide Bailly, and turned over the presentation to Ms. Williamson who went over their materials within the report.

Trustee Morris asked if Ms. Williamson was aware of the concerns made by members of the public and how they are or are not recorded and could she comment on the receipt of those communications and how that did or did not change anything in the audit. Ms. Williamson said that her team reviewed all of them, discussed all of them with the Audit Chair, received materials from Staff, and it was their conclusion that there were no concerns with these concerns expressed by the public. Trustee Morris followed up by asking if there were any concerns expressed to management; Ms. Williamson responded no, none.

Director of Finance Eick went over the items of the note included in the packet.

Trustee Morris said that this is clearly a one time event so Staff is doing this one time and that this is a one time change from what we used to do and what we will be doing this point forward. Director of Finance Eick said yes, we will be reporting it this way from this point forward.

Trustee Morris said referencing agenda packet page 5, Workers Compensation, that this was the final step that the Board agreed to and there weren't any new changes. Director of Finance Eick said

there were no changes to the amounts of the transaction and it didn't change dollar amounts or which fund held them at different points in sequence. Trustee Morris asked about item 3, the Washoe County item, when will we pay that out ultimately. Director of Finance Eick said it will be paid for by the General Fund and that he believes that is appropriate for two reasons – one, general fund receives ad valorem taxes and two, the nature of the order and refund is about that tax and none of the other funds have received those monies as it should clearly be in the general funds. He will leave some notes for what we can do and that the General Fund will have to trade off some future items. Trustee Morris said, right now, in round numbers, is it around \$1.2 million dollars. Director of Finance Eick said the last time it was done, it took three (3) years to do it and cost us \$1.245 million dollars so his rough estimate, using the court order, and we will have to see where it is going and similar number to last time at \$1.25 million dollars, we have fund balance of three million dollars which we thought might go to a building. It will be noticeable but the General Fund has the best opportunity to do this payback. Trustee Morris said, referencing agenda packet page 8, item C, that he appreciates Staff setting that up e-mail and asked if it was well published. Director of Finance Eick said when it was created, we asked every one of the Senior Managers to announce it to their Staff. He made written notice, in the audit report, and on the Intranet; employees are aware that it exists.

Trustee Morris made a motion that the District's Audit Committee accept and recommend to the Board of Trustees approval and acceptance of the June 30, 2019 unmodified audit report, direct Staff to file the Comprehensive Annual Financial Report (CAFR) with the State of Nevada, and make it generally available for public use. Trustee Wong seconded the motion. Trustee Wong asked for any further comments, hearing none, she called the question - the motion was passed unanimously.

2. **Review, discuss, and possibly approve the designation of Audit Firm for Audit Services for Fiscal Year Ending June 30, 2020 – Eide Bailly, LLP at a cost of \$58,500 (the last year of a five year contractual obligation) (Requesting Trustee: Chairman of the Audit Committee Phil Horan)**

Director of Finance Eick went over the submitted materials.

Trustee Morris said that the current contract will end June 30, 2020, so during the first six months of next year, will we be considering services for audit. Director of Finance Eick said yes, you will look at going through that process and discuss that scope of services which could begin in advance of next June.

Trustee Wong asked what is the requirement for rotation government entities. Director of Finance Eick said that he didn't believe there is one and that in the course of ten years, the District has had three different partners. Trustee Morris said that this \$58,500 is what was in the contract so there are no price uplifts. Director of Finance Eick said yes, they have the assurance of the work and we have the assurance of the price.

Trustee Morris made a motion that the Audit Committee recommends to the Board of Trustees that they designate Eide Bailly, LLP as the District's audit firm for the fiscal year ending June 30, 2020, under their multiyear contract (covering 2016 through 2020) as outlined under the financial section. Trustee Wong seconded the motion. Trustee Wong asked for any further comments, hearing none, she called the question - the motion was passed unanimously.

3. Open Meeting Law (OML) Opinion 13897-316 – Inclusion on the Audit Committee Agenda as requested by the Office of the Attorney General (OAG), State of Nevada – Findings of Fact and Conclusions of Law to be the result of the OAG investigation in the matter of the Attorney General File No. 13897-316 and as a requirement of NRS 241.0395

Trustee Wong said that this was required to be put on the agenda so no action is required.

Trustee Morris, referencing agenda packet page 115, said that the memorandum indicates both cases and in reading through this he got a little confused. We are doing this as required, we missed publicizing this at the last meeting, and that is where there are two things referencing the same thing. District General Counsel Jason Guinasso said yes, that is correct. We put it on the regular Board meeting agenda and then a subsequent filing was

made and we said that the notice needed would have been redundant; the Office of the Attorney General disagreed and asked us to take this action.

E. APPROVAL OF THE MEETING MINUTES (for possible action)

1. Audit Committee Meeting of May 6, 2019

Trustee Wong asked for any changes, none were made. The minutes were approved as submitted.

F. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see **Public Comment Advisory Statement** above.

There were no members of the public present at this time thus no public comments were made at this time.

G. ADJOURNMENT (for possible action)

The meeting was adjourned at 5:09 p.m.

Respectfully submitted,

Susan A. Herron
District Clerk

Attachments*:

**In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.*

Submitted by Aaron Katz (13 pages): Written statement to be included in the written minutes of this December 11, 2019 IVGID Audit Committee ("The Committee") meeting – Agenda Item D(3) – Open Meeting Law ("OML") violation [Office of Attorney General ("OAG") File No. 13897-316] – the Committee's failure to include findings of fact and conclusions of law supporting prior OML violation (OAG File No. 13897-260) in the packet of materials for its December 12, 2018 meeting.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS DECEMBER 11, 2019 IVGID AUDIT COMMITTEE (“THE COMMITTEE”) MEETING – AGENDA ITEM D(3) – OPEN MEETING LAW (“OML”) VIOLATION [OFFICE OF ATTORNEY GENERAL (“OAG”) FILE NO. 13897-316] – THE COMMITTEE’S FAILURE TO INCLUDE FINDINGS OF FACT AND CONCLUSIONS OF LAW SUPPORTING PRIOR OML VIOLATION (OAG FILE NO. 13897-260) IN THE PACKET OF MATERIALS FOR ITS DECEMBER 12, 2018 MEETING

Introduction: On February 21, 2018 the OAG filed its Findings of Fact and Conclusions of Law in OAG No. 13897-260¹, finding that the Committee had committed two² OML violations³. Those Findings of Fact and Conclusions of Law directed “the...Committee (to)...place...th(o)se Findings of Fact and Conclusions of Law...on (its) next meeting agenda...and (to) include them in the supporting material for the meeting.” Although the Committee’s first meeting after February 21, 2018 took place on December 12, 2018⁴, it failed to reference the Findings of Fact and Conclusions of Law in OAG File No. 13897-260 and to include them in the Committee packet of materials for that meeting⁵.

As a result, I filed an OML complaint with the OAG against the Committee⁶. My complaint was directed at the Committee’s failure to comply with the OAG’s Findings of Fact and Conclusions of Law which directed “the...Committee (to)...place...th(o)se Findings of Fact and Conclusions of Law...on (its) next meeting agenda...and (to) include them in the supporting material for the meeting.”

On October 2, 2019 the OAG issued Findings of Fact and Conclusions of Law in its File No. 13897-316⁷ determining that the Committee had committed another OML violation. As a result it was directed to place “both...Findings of Fact and Conclusions of Law...for OAG File No. 13897-260 (and) 13897-316)...on its next meeting agenda and (to) include them in the supporting material.”⁸

Only because of the latest OML violation has this item been agendized for the current meeting. And that’s the purpose of this written statement.

¹ See pages 145-169 of the packet of materials prepared by staff in anticipation of the Committee’s December 11, 2019 meeting [https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT-Audit_Committe_12-11-19.pdf (“the 12/11/2019 Committee packet”)].

² See page 163:16-25 of the 12/11/2019 Committee packet.

³ See page 129:18-20 of the 12/11/2019 Committee packet.

⁴ See page 118:12-13 of the 12/11/2019 Committee packet.

⁵ See page 119:7-10 of the 12/11/2019 Committee packet.

⁶ See pages 123-135 of the 12/11/2019 Committee packet.

⁷ See pages 117-120 of the 12/11/2019 Committee packet.

⁸ See page 119:12-18 of the 12/11/2019 Committee packet.

Look at How Staff Have Manipulated the Description of This Agenda Item Compared to the Way They Similarly Manipulate the Description of Agenda Items Where the OAG Has Found No OML Violation: According to NRS 241.0395(1), *only* when the OAG “makes findings of fact and conclusions of law that a public body has taken action in violation of any provision of this chapter, (must) the public body...include an item on the next agenda posted for a meeting of the public body which acknowledges the findings of fact and conclusions of law.” Yet whenever the OAG finds the IVGID Board committed no OML violation, who is the first to agendize the matter proclaiming in bold italicized type “***No Open Meeting Law Violation?***”⁹ And why given nowhere in NRS 241 is a public body instructed to include such matters on future agendas? Now let’s compare that agenda description to the one for this OML violation?¹⁰

Where there has been no OML violation finding by the OAG, staff inform the public that a member of the public, *by name*, filed an “Open Meeting Law Complaint,” and there was a “***Finding by OAG of no violation.***” And then it states the only reason “th(e) item is included on th(e) agenda” is because of NRS 241.0395, and then NRS 241.0395 is quoted verbatim. Yet when there has been an actual OML violation, as there has here, where is the public told that this opinion is a result of a member of the public’s complaint? Where is the public told there has been an actual OML violation? Where is the public told in bold, italicized font that the finding by the OAG was “***violation?***” Instead, the public is told the opinion is only included in the agenda “as a requirement of NRS 241.0395.” And what exactly does NRS 241.0395? The public doesn’t know because verbatim quotation is omitted.

Does anyone think these discrepancies were innocent, inadvertent and unintentional¹¹? And how do staff and the Board treat actual violations? Let me quote page 115 of the 12/11/2019 Committee packet:

“No action is required.”

If One Wants an Example of Staff’s Disdain For the Public and the Open Meeting Law Process, Listen to Attorney Guinasso in His Reply to the Complaint Giving Rise to These Findings of Fact and Conclusions of Law:

⁹ If the Board wants an example of this practice, take a look at item J(1)(a) of the agenda for the Board’s February 6, 2019 meeting. That agenda appears at https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_Regular2-6-19.pdf and a copy is attached to this written statement as Exhibit “A.”

¹⁰ The agenda for this meeting, which appears at https://www.yourtahoeplace.com/uploads/pdf-ivgid/AC_-_Agenda_-_Audit_Committee_12-11-19.pdf, is attached to this written statement as Exhibit “B.”

¹¹ If so, give me a call. I’ve got a couple of publicly owned bridges for sale.

“IVGID has a record of abiding by the provisions of NRS Chapter 241 and has worked diligently over the years to make sure that District business is conducted with openness and transparency.”¹²

Really? According to the OAG, IVGID has had close to twenty OML violations in just the last two years. And here we see evidence of three in less than a year¹³. And its attorney’s justification? It “would have been redundant.”¹⁴

Conclusion: We’ve had this discussion before. It’s called *propaganda*! Staff want to use every opportunity possible to marginalize critics by emphasizing where their complaints (here to governmental regulators) have been unsuccessful. Whenever there’s anything complimentary of staff or the Board, staff “cheerleaders” are quick to publicize it (and in bold, italicized fonts no less). Yet whenever there’s anything detrimental to staff or the Board (or here the Audit Committee) that warrants or mandates publication to the public, the agenda is worded in a misleading or deceitful manner, we hear explanations and excuses rather than placing blame where it should be placed, and critics are attacked as nothing more than a small group of dissidents¹⁵ in order to marginalize their message.

Ladies and Gentlemen, the deeper one digs the dirtier it gets. NEVER does one reach a core of truth nor goodness insofar as IVGID senior management is concerned. The entire system we know as IVGID is built upon lie after lie after lie perpetrated by un-elected staff who are more committed to themselves, their public employee colleagues, and a select number of special interest groups, rather than the Board, the public and local property/residential dwelling unit owners (who involuntarily subsidize all of this) they were hired to serve. This is the IVGID “way.” The IVGID “culture.” The truth as to where your Rec Fee is really spent¹⁶. And another example of the reason why that fee will NEVER, NEVER be eliminated or reduced.

¹² See page 139 of the 12/11/2019 Committee packet.

¹³ Besides the two referenced in this agenda item, consider the OAG’s Findings of Fact and Conclusions of Law issued in File No. 13897-257 (http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental_Affairs/AGO_File_13897-257.pdf).

¹⁴ See page 138 of the 12/11/2019 Committee packet.

¹⁵ As should be demonstrable from the election, this “small group of dissidents” has now grown to nearly 2,300 residents!

¹⁶ Where do you think the money came from to pay attorney Guinasso’s attorney’s fees to defend the Board and Committee in the two subject OML matters? Given I have demonstrated on so many occasions before that IVGID budgets to overspend nearly \$7 million annually than the operational revenues it assigns to our recreation and beach venues, and this overspending is subsidized by the Recreation (“RFF”) and Beach (“BFF”) Facility Fees, Mr. Guinasso’s fees have been paid by the RFF.

Naysayers will argue that members of the public who make OML complaints, such as the one the subject of this written statement, are the problem. They will assert that critics like me are interfering with our public employees' jobs. But did they ever stop to think that if staff's actions were truly open, transparent and lawful, there would be little need for anyone to file an OML complaint? And if there were little need to file an OML complaint, there would be little need to pay attorney Guinasso to defend them. And have naysayers stopped to think that if the Board did its job¹⁷ of supervising staff¹⁸ and ensuring that the NRS is adhered to¹⁹, there would be no need for members of the public to do the Board's job? Thus the retort from naysayers lacks credibility.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

¹⁷ Given: NRS 318.185 instructs that "the board shall have the power to prescribe the duties of (its) officers, agents, employees and servants;" NRS 318.175(1) instructs that "the board shall have the power to manage, control and supervise all the business and affairs of the district;" NRS 318.210 instructs that "the board shall have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this chapter;" and, NRS 318.015(1) instructs that "for the accomplishment of these purposes the provisions of this chapter (NRS 318) shall be broadly construed;" the Board is required to supervise its staff.

¹⁸ Remember, staff and their "fixer" attorney Guinasso have indoctrinated Board members into believing they have no powers other than making policy.

¹⁹ Given NRS 318.515(1)(b) instructs that corrective action may be initiated where "the board of trustees of the district is not complying with the provisions of this chapter (n) or with any other law," the Board is required to ensure that the NRS is adhered to.

EXHIBIT "A"



NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at 6:00 p.m. on **Wednesday, February 6, 2019** in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*
- C. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.

Public Comment Advisory Statement – *A public body has a legitimate interest in conducting orderly meetings. IVGID may adopt and enforce reasonable restrictions on public comment to ensure the orderly conduct of a public meeting and orderly behavior on the part of persons attending the meeting. Public comment, as required by the Nevada Open Meeting Law, is an opportunity for people to publicly speak to the assembled Board of Trustees. Generally, it can be on any topic, whether or not it is included on the meeting agenda. In other cases, it may be limited to the topic at hand before the Board of Trustees. Public comment cannot be limited by point of view. That is, the public has the right to make negative comments as well as positive ones. However, public comment can be limited in duration and place of presentation. While content generally cannot be a limitation, all parties are asked to be polite and respectful in their comments and refrain from personal attacks. Willful disruption of the meeting is not allowed. Equally important is the understanding that this is the time for the public to express their respective views, and is not necessarily a question and answer period. This generally is not a time where the Board of Trustees responds or directs Staff to respond. If the Chair feels there is a question that needs to be responded to, the Chair may direct the General Manager to coordinate any such response at a subsequent time. Finally, please remember that just because something is stated in public comment that does not make the statement accurate, valid, or even appropriate. The law mitigates toward allowing comments, thus even nonsensical and outrageous statements can be made. However, the Chair may cut off public comment deemed in their judgment to be slanderous, offensive, inflammatory and/or willfully disruptive. Counsel has advised the Staff and the Board of Trustees not to respond to even the most ridiculous statements. Their non-response should not be seen as acquiescence or agreement just professional behavior on their part. IVGID appreciates the public taking the time to make public comment and will do its best to keep the lines of communication open.*

- D. APPROVAL OF AGENDA (for possible action)

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

-OR-

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

Incline Village General Improvement District

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

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

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NOTICE OF MEETING

Agenda for the Board Meeting of February 6, 2019 - Page 2

E. REPORTS TO THE BOARD OF TRUSTEES*

1. Verbal presentation by representative(s) from Tahoe Prosperity Center
2. Verbal presentation by representative(s) from North Lake Tahoe Fire Protection District

F. CONSENT CALENDAR (*for possible action*)

Excerpt from Policy 3.1.0, Conduct Meetings of the Board of Trustees

0.15 Consent Calendar. In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar." A memorandum will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section. Any member of the Board may request the removal of a particular item from the consent calendar and that the matter shall be removed and addressed in the general business section of the meeting.

1. Review, discuss, and possibly set the dates for the public hearings on the following matters:
 - a. Review, discuss, and possibly set Date and Time for Public Hearing for the 2019/2020 Budget and Recreation Roll for Wednesday, May 22, 2019, 6:00 p.m.
 - b. Review, discuss and possibly set the date/time for April 10, 2019 at 6:00 p.m. for the public hearing on the proposed amendments to Sewer Ordinance #2 "An Ordinance Establishing Rates, Rules and Regulations for Sewer Service by the Incline Village General Improvement District" and Water Ordinance #4 "An Ordinance Establishing Rates, Rules and Regulations for Water Service by the Incline Village General Improvement District" that Includes the Utility Rate Increase
2. Review, discuss, and possibly approve a Grant of Easement to NV Energy on District Property APN: 128-352-01 (687 Wilson Way) for the Purposes of Constructing, Operating, Adding to, Modifying, Removing, Accessing and Maintaining Above and Below Ground Communication Facilities and Electric Line Systems (Requesting Staff Member: Director of Public Works Joe Pomroy)

NOTICE OF MEETING

Agenda for the Board Meeting of February 6, 2019 - Page 3

G. GENERAL BUSINESS (*for possible action*)

1. Review, discuss, and possibly provide input and guidance on legislative matters for the 2019 State of Nevada Legislative Session following a verbal presentation on legislative matter provided by Tri-Strategies representative(s)
2. Review, discuss, comment and possibly adopt a Popular Report format under 2018 Board Work Plan (Requesting Staff Member: Director of Finance Gerry Eick)
3. Review, discuss, and possibly approve a three year agreement with Hutchison & Steffen for District General Counsel services at a cost of \$12,000 per month or \$144,000 per year (Requesting Trustee: Vice Chairman Phil Horan and Requesting Staff Member: General Manager Steve Pinkerton)
4. Review, discuss, and possibly request a Petition for Judicial Review of Office of Attorney General File No. 13897-257 Findings of Fact and Conclusions of Law – Open Meeting Law Complaint filed by Mr. Frank Wright (Requesting Staff Member: General Manager Steve Pinkerton and District General Counsel Jason Guinasso)

This item is included on this agenda in accordance with NRS 241.0395 which reads as follows:

NRS 241.0395 Inclusion of item acknowledging finding by Attorney General of violation by public body on next agenda of meeting of public body; effect of inclusion.

1. *If the Attorney General makes findings of fact and conclusions of law that a public body has taken action in violation of any provision of this chapter, the public body must include an item on the next agenda posted for a meeting of the public body which acknowledges the findings of fact and conclusions of law. The opinion of the Attorney General must be treated as supporting material for the item on the agenda for the purposes of NRS 241.020.*
2. *The inclusion of an item on the agenda for a meeting of a public body pursuant to subsection 1 is not an admission of wrongdoing for the purposes of a civil action, criminal prosecution or injunctive relief.*

(Added to NRS by 2011, 2384)

5. Review, discuss and possibly take action on Board's Work Plan: Set a date to reassess priorities (Requesting Trustee: Chairwoman Kendra Wong)



NOTICE OF MEETING

Agenda for the Board Meeting of February 6, 2019 - Page 4

6. Review, discuss and possibly take action on Title 1 (28 pages) of the IVGID Code (Requesting Trustee: Chairwoman Kendra Wong)
 7. Election of Board Officers for 2019 – effective at the end of this meeting
 - H. DISTRICT STAFF UPDATE (*for possible action*)
 1. General Manager Steve Pinkerton – Verbal Report
 - a. Mountain Golf Course Clubhouse
 - b. Pending FEMA Reimbursements
 - I. APPROVAL OF MINUTES (*for possible action*)
 1. Regular Meeting of January 23, 2019
 - J. REPORTS TO THE IVGID BOARD OF TRUSTEES*
 1. District General Counsel Jason Guinasso
 - a. Possibly review and discuss Office of Attorney General (OAG) File No. 13897-305 Findings of Fact and Conclusions of Law – Open Meeting Law Complaint filed by Mr. Aaron Katz – ***Finding by OAG of no violation***

This item is included on this agenda in accordance with NRS 241.0395 which reads as follows:

NRS 241.0395 Inclusion of item acknowledging finding by Attorney General of violation by public body on next agenda of meeting of public body; effect of inclusion.
 1. *If the Attorney General makes findings of fact and conclusions of law that a public body has taken action in violation of any provision of this chapter, the public body must include an item on the next agenda posted for a meeting of the public body which acknowledges the findings of fact and conclusions of law. The opinion of the Attorney General must be treated as supporting material for the item on the agenda for the purposes of NRS 241.020.*
 2. *The inclusion of an item on the agenda for a meeting of a public body pursuant to subsection 1 is not an admission of wrongdoing for the purposes of a civil action, criminal prosecution or injunctive relief.*
(Added to NRS by 2011, 2384)
- K. BOARD OF TRUSTEES UPDATE (***NO DISCUSSION OR ACTION***) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA*





NOTICE OF MEETING

Agenda for the Board Meeting of February 6, 2019 - Page 5

- L. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see **Public Comment Advisory Statement** above.
- M. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR *(for possible action)*
- N. ADJOURNMENT *(for possible action)*

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, February 1, 2019 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of February 6, 2019) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne Vorderbruggen Building (Administrative Offices)
2. Incline Village Post Office
3. Crystal Bay Post Office
4. Raley's Shopping Center
5. Incline Village Branch of Washoe County Library
6. IVGID's Recreation Center
7. The Chateau at Incline Village

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

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

Board of Trustees: Kendra Wong, Chainwoman, Tim Callicrate, Peter Morris, Phil Horan, and Matthew Dent.

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.

IVGID'S agenda packets are now available at IVGID's web site, www.yourtahoeplace.com; go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.

*NRS 241.020(2) and (10): 2.Except in an emergency, written notice of all meetings must be given at least 3 working days before the meeting ...10. As used in this section, "emergency" means an unforeseen circumstance which requires immediate action and includes, but is not limited to: (a) Disasters caused by fire, flood, earthquake or other natural causes; or (b) Any impairment of the health and safety of the public.

EXHIBIT "B"

NOTICE OF MEETING

The Audit Committee Meeting of the Incline Village General Improvement District will be held starting at 4:30 p.m. on Wednesday, December 11, 2019 in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

- A. ROLL CALL OF THE AUDIT COMMITTEE MEMBERS*
- B. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.

Public Comment Advisory Statement – *A public body has a legitimate interest in conducting orderly meetings. IVGID may adopt and enforce reasonable restrictions on public comment to ensure the orderly conduct of a public meeting and orderly behavior on the part of persons attending the meeting. Public comment, as required by the Nevada Open Meeting Law, is an opportunity for people to publicly speak to the assembled Board of Trustees. Generally, it can be on any topic, whether or not it is included on the meeting agenda. In other cases, it may be limited to the topic at hand before the Board of Trustees. Public comment cannot be limited by point of view. That is, the public has the right to make negative comments as well as positive ones. However, public comment can be limited in duration and place of presentation. While content generally cannot be a limitation, all parties are asked to be polite and respectful in their comments and refrain from personal attacks. Willful disruption of the meeting is not allowed. Equally important is the understanding that this is the time for the public to express their respective views, and is not necessarily a question and answer period. This generally is not a time where the Board of Trustees responds or directs Staff to respond. If the Chair feels there is a question that needs to be responded to, the Chair may direct the General Manager to coordinate any such response at a subsequent time. Finally, please remember that just because something is stated in public comment that does not make the statement accurate, valid, or even appropriate. The law mitigates toward allowing comments, thus even nonsensical and outrageous statements can be made. However, the Chair may cut off public comment deemed in their judgment to be slanderous, offensive, inflammatory and/or willfully disruptive. Counsel has advised the Staff and the Board of Trustees not to respond to even the most ridiculous statements. Their non-response should not be seen as acquiescence or agreement just professional behavior on their part. IVGID appreciates the public taking the time to make public comment and will do its best to keep the lines of communication open.*

- C. APPROVAL OF AGENDA (*for possible action*)
- D. GENERAL BUSINESS ITEM (*for possible action*)
 - 1. Review, discuss and possibly approve the Presentation and Acceptance of June 30, 2019 Comprehensive Annual Financial Report including an Unmodified Report by the District's Auditor (Requesting Trustee: Chairman of the Audit Committee Phil Horan)

Incline Village General Improvement District

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

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

www.yourtahoeplace.com

NOTICE OF MEETING

Agenda for the Audit Committee Meeting of December 11, 2019 - Page 2

2. Review, discuss, and possibly approve the designation of Audit Firm for Audit Services for Fiscal Year Ending June 30, 2020 – Eide Bailly, LLP at a cost of \$58,500 (the last year of a five year contractual obligation) (Requesting Trustee: Chairman of the Audit Committee Phil Horan)
3. Open Meeting Law (OML) Opinion 13897-316 – Inclusion on the Audit Committee Agenda as requested by the Office of the Attorney General (OAG), State of Nevada – Finds of Fact and Conclusions of Law to be the result of the OAG investigation in the matter of the Attorney General File No. 13897-316 and as a requirement of NRS 241.0395

E. APPROVAL OF THE MEETING MINUTES (*for possible action*)

1. Audit Committee Meeting of May 6, 2019

F. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see **Public Comment Advisory Statement** above.

G. ADJOURNMENT (*for possible action*)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, December 6, 2019 at 9:00 a.m., a copy of this agenda (Audit Committee Session of December 11, 2019) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following six locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne Vorderbruggen Building (Administrative Offices)
2. Incline Village Post Office
3. Crystal Bay Post Office
4. Raley's Shopping Center
5. Incline Village Branch of Washoe County Library
6. IVGID's Recreation Center

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

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

Audit Committee Members: Phil Horan, Chairman, Peter Morris, Kendra Wong

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.

IVGID'S agenda packets are now available at IVGID's web site, www.yourtahoeplace.com; go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.