

NOTICE OF MEETING

The Audit Committee Meeting of the Incline Village General Improvement District will be held starting at 4:00 PM on January 17, 2024 in the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone (the telephone number is (877) 853-5247 and the webinar ID will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

A. ROLL CALL OF THE AUDIT COMMITTEE MEMBERS

Chairman Chris Nolet (At-Large Member), Vito Brandle (At-Large Member), Sara Schmitz (Trustee, Chair), and Raymond Tulloch (Trustee). Note that there is one vacant At-Large Member position presently.

B. PUBLIC COMMENTS *Remarks by speakers during any public comment period shall be limited to three (3) minutes each. The Board Chair reserves the right to reduce the time allowed for public comment so long as such reduction is clearly communicated prior to the commencement of the comment period. Each individual's right to comment is subject to reasonable time, place, and manner restrictions as set forth in Board policy and this agenda statement. Public comments must be addressed to the Board Chair only, and not to staff or other attendees. No person may allocate their unused public comment time to any other person. The Chair may prohibit a person from continuing to make a public comment if it becomes clear that the content of the comment is a topic that is not relevant to or within the authority of the Board, or if the content of the comment is willfully disruptive of the meeting by being repetitious or interfering with the rights of other speakers. Any restriction on public comment for these reasons must be viewpoint neutral. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

C. APPROVAL OF AGENDA *(for possible action)*

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

-OR-

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

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

- SUBJECT:** Verbal update from Interim Director of Finance Bobby Magee on the engagement of RubinBrown and the commencement of the forensic due diligence audit. Discussion of the target completion date. (Requesting Staff Member: Interim Director of Finance Bobby Magee)
- SUBJECT:** Verbal report from Jennifer Farr on the status of the US Generally Accepted Auditing Standards (GAAS) Audit by David Farr, of the June 30, 2023 Annual Comprehensive Fiscal Report (ACFR). (Requesting Audit Partner: Jennifer Farr)
- SUBJECT:** Verbal report from Director of Human Resources Erin Feore concerning one reported whistle-blower matter. (Requesting Staff Member: Erin Feore)

E. GENERAL BUSINESS ITEMS *(for possible action)*

- SUBJECT:** Review, discuss and approve revisions to the Whistleblower Policy & Procedure. The approved revisions to the document are to be sent to the Board of Trustees for formal adoption. (Requesting Committee Member: Vito Brandle)

Incline Village General Improvement District

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: info@ivgid.org

www.yourtahoeplace.com

NOTICE OF MEETING

Agenda for the Board Meeting of January 17, 2024 - Page 2

2. **SUBJECT:** Discuss timing to once again advertise the vacant, at-large Audit Committee position. Follow-up on 2 community members who "volunteered" during the December 20, 2023 Audit Committee meeting, as candidates to be considered for the vacant, at-large position. (Requesting Committee Member: Chairman Chris Nolet)
 3. **SUBJECT:** Discussion of the form of minutes to be prepared for each meeting, either the "verbatim" form currently employed, or a summary version that can be prepared for this and all future meetings. (Requesting Committee Member: Chairman Chris Nolet)
- F. **CONSENT CALENDAR (for possible action)** - *These items are expected to be routine and non-controversial. The Audit Committee will act upon them at one time without discussion. Any committee member, staff member, or interested party may request that an item be removed from the consent calendar for discussion.*
1. **SUBJECT:** Approval of the Audit Committee meeting minutes for December 20, 2023.
- G. **LONG RANGE CALENDAR REVIEW**
- H. **PUBLIC COMMENTS** - *Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.*
- I. **ADJOURNMENT (for possible action)**

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 a.m. on Friday, January 12, 2024, a copy of this agenda (Audit Committee Session of January 17, 2024) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

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

Persons may request copies of all agenda materials by contacting the District Clerk or by visiting the Administrative Offices at the address listed above.

/s/ Heidi H. White

Heidi H. White

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

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

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Audit Committee will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, www.yourtahoepalace.com; go to "Board Meetings and Agendas".**