

MEMORANDUM

TO: Board of Trustees

FROM: Tim Callicrate
Chairman

SUBJECT: Conduct interviews of submitted candidates for the position of Audit Committee Member At-Large

DATE: June 12, 2020

Attached is Policy 15.1.0, Accounting, Auditing and Financial Reporting Audit Committee Policy and shown below is the Transition Plan as presented at the May 6, 2020 Board of Trustees Meeting. Tonight, the Board of Trustees will be conducting the interviews of the eight (8) community members who submitted their resumes for consideration to be an Audit Committee At-Large member. Following these interviews, the Board of Trustees may appoint up to three (3) of these individuals to serve.

As homework, please come to the meeting prepared with your questions for the candidates.

Audit Committee Transition Plan

1. Board of Trustees approval of the proposed amendments to Policy 15.1.0 subject to the completion of this transition plan
2. Work with the Director of Finance to include the financial advisor role as part of the external audit engagement.
3. Solicit applications for At-Large Audit Committee members. Skills desired include a background in public sector accounting, financial audit experience, financial internal control experience, financial managerial experience, CPA, and/or other relevant experience. Residence in Incline Village/Crystal Bay is not a requirement. Target Date: June 1
4. Board of Trustees review of applications and scheduling of interviews for candidates meeting experience requirements. Target Date: July 1
5. Board appointment of 3 At-Large members to the Audit Committee. Target Date: July 15
6. Training of the 3 At-Large members Target Date: August
7. Transition to the new committee organization with the removal of one Trustee. Target Date: September



Accounting, Auditing, and Financial Reporting Audit Committee Policy 15.1.0

The Incline Village General Improvement District is committed to be proactive, informed, and providing the highest form of financial accountability to its parcel owners. Achieving this goal requires clear rules and procedures for making decisions and their impact on financial results.

The Government Finance Officers Association encourages the effective use of an audit committee in the public sector and considers this committee an integral element of public accountability and governance. The Audit Committee plays a key role with respect to the integrity of the District's financial information by ensuring those responsible for financial management (management, auditors, and the Board of Trustees) meets their respective responsibilities for internal controls compliance and financial reporting.

To be effective, an audit committee should be formally established by the Board of Trustees, be adequately funded, and properly documented.

POLICY: The Audit Committee ("Committee") is to assist the Board of Trustees fulfill its responsibilities in accordance with Nevada Revised Statutes, District Policies, Practices, Ordinances, and Resolutions by providing oversight over the District's financial reports, the systems of internal controls including the internal audit plans and reports, and the independent external auditor's assessment of financial statements.

The Committee will ensure open communication and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and internal/external auditors.

The Audit Committee Charter shall be reviewed periodically with recommended changes submitted to the Board of Trustees for approval.

ORGANIZATION: The Committee shall consist of five (5) voting members. This includes two Board appointed Trustees and three Board appointed qualified At-Large Members. The Committee can be expanded to an odd number. Recommendations for expanding the number of voting members will be approved by the Committee and submitted to the Board of Trustees for approval. The Committee is to retain a financial advisor, potentially a resource from the external audit firm, to attend meetings, provide guidance and training, as needed.

Members of the Audit Committee should obtain an understanding of accounting, auditing, financial reporting, and internal control to be able, with the assistance of



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a financial advisor, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for an outside financial advisor to assist the Committee with the independent conduct of its work. The financial advisor will be responsible for ensuring the Committee members receive training relative to internal controls, understanding of financial reports, internal audit processes, governmental regulations, and other pertinent information. The advisor should possess the following qualifications:

- A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB), and financial reporting for the public sector
- Experience either preparing or auditing financial statements for similar entities
- Experience with accounting estimates and accruals
- Experience with financial internal controls
- An understanding of the function of an audit committee

Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District.

- Annually, the Board of Trustees will appoint two Trustees to be voting members. Appointing Trustees to serve successive years increases the consistency and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the committee.
- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate expertise with staggering two-year terms.
 - For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
 - Each subsequent appointment will serve two-year terms.

One voting member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

The voting Committee members are limited to two 2-year terms which may be extended in the event there are no interested and qualified applicants.



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1.0 Independent auditor reports directly to the Audit Committee

The independent auditor reports directly to the Audit Committee. The Audit Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required, beyond the scope of work contained in the engagement agreement, to fulfill their responsibilities.

2.0 Scope of Audit Committee's Authority and Responsibilities

It is the responsibility of the Committee to provide independent review and oversight of:

1. Financial reporting
2. Internal controls
3. The independent audit of financial statements

To fulfill these responsibilities, the Committee must:

- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.
 - 2.2.1 Ascertain that the Request For Proposal (RFP) for a firm to be retained by the District for the annual financial audit is no more than five fiscal years with those directly supervising audit staff rotating at least every two years and audit engagement partners rotating at least every three years.
 - 2.2.2 Select the independent external auditor.
- 2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an external auditor for the District's Comprehensive Annual Financial Report (CAFR)
 - 2.3.1 Make recommendations on the scope of work including the identification of funds to be audited.



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- 2.3.2 If deemed necessary, identify and recommend additional services to be performed.
- 2.3.3 By March 31st of each year, the Board of Trustees is to formally designate an external audit firm and inform the Nevada Department of Taxation.
- 2.3.4 When appropriate replace the independent external auditors or auditing firms doing work for the District and initiate the procurement process (2.2).
- 2.3.5 Approve the scope of work and audit plans by June of each year.
- 2.4 Facilitate the external audit process.
 - 2.4.1 Review and approve formal reports or letters to be submitted to the external auditor.
 - 2.4.2 Provide an independent forum for (external and/or internal resources) auditors to report findings or difficulties encountered during the audit.
 - 2.4.3 Review the auditors' report of findings and recommendations with management and the auditor.
 - 2.4.4 Review the CAFR in its entirety, including unaudited sections and letters.
 - 2.4.5 Follow -up on any corrective action identified.
 - 2.4.6 Submit a written annual Audit Committee Report to the District's Board of Trustees in conjunction with the presentation of the annual audit.
 - 2.4.7 Assess the performance of the independent auditors.
- 2.5 Review the financial statements; quarterly and annually for fair and accurate reporting.
 - 2.5.1 Review any changes in accounting policy.
 - 2.5.2 Ensure accounting policies are followed.
 - 2.5.3 Review any off-balance sheet financings.
- 2.6 Review the framework of internal controls; ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.



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- 2.6.1 Review the annual internal control audit plan(s).
- 2.6.2 Review management's annual assessment of their internal controls for prior year's audit plan.
- 2.6.3 Evaluate management's identification of fraud risks, ensure the implementation of anti-fraud measures and that management is setting the tone at the top that fraud will not be accepted in any form.
- 2.6.4 The Committee may identify a need to engage an external Internal Auditor to address a specific area of concern.
 - 2.6.4.1 The Committee will review and approve or modify Management's proposal for the scope of work and selection of the resource.
 - 2.6.4.2 Management is responsible for engaging the resource to perform the scope of work and overseeing contract deliverables.
 - 2.6.4.3 Management will have the responsibility for implementation of identified internal control changes or enhancements.
 - 2.6.4.4 Management will report the findings and resolutions to the Committee.
- 2.7 Periodically review the District's code of conduct that promotes honest and ethical conduct; full, fair, accurate, timely, and understandable disclosure in periodic reports; and compliance with applicable policies to ensure it is adequate and up-to-date.
- 2.8 To review and refine as necessary the procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud.
 - 2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.
 - 2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.
 - 2.8.3 Publicize the means for the public and employees to submit concerns to the Audit Committee.



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2.8.4 Review any submissions received, monitor the status of all submissions, ensure their timely resolution, and the document handling or disposition.

2.9 The Audit Committee is to submit an annual report to the Board of Trustees assessing the results of its fulfillment of its duties and responsibilities.

3.0 Meetings

3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy of the meeting minutes. Meeting minutes will be posted on the District website.

3.2 The committee will hold meetings at a minimum of once per quarter. All members are expected to attend on a regular basis.

3.3 Review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate organizational leader. Communicate with the submitter, if known, regarding their submitted concern.

3.4 Review all past correspondence with action outstanding. Ensure responses and/or corrective action is taken in a timely manner.

3.5 The committee may ask members of management or others to attend meetings and provide pertinent information as necessary.

3.6 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.

3.7 An annual meeting is to be held with the independent external auditors, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual financial statements including the Comprehensive Annual Financial Report (CAFR) and the auditor's letter of findings.

**DERRECK
AARON**

Derrek Aaron, CPA
Incline Village, NV
775.412.3536

June 1, 2020

Dear IVGID Board:

My name is Derrek Aaron and I have been a full-time resident of Incline Village since 2008. I am very interested in applying for a seat on the IVGID Audit Committee. I regularly attend IVGID meetings and have a keen interest in the well-being and financial health of our community. Please find below a summary of my experience related to this role.

Audit and Accounting Experience:

- CPA (2001)
- B.S Accounting – graduated Cum Laude
- 2 years of experience working for a regional public accounting firm in New York
 - Performed audits of non-profits organizations
- 5 years of experience as an accountant working in private industry

Project Management Experience

- 10 years of experience as a Sr. IT Project Manager for large scale Oracle software projects managing multi-million dollar budgets with teams of up to 30 consultants
- Worked for Tier 1 consulting firms McKinsey & Co., Capgemini, Oracle Consulting
- Ability to communicate effectively with all levels of an organization from general business and IT staff up to senior level executive management
- Key focus on developing/fostering cross functional communication
- Contract Negotiation: extensive experience with full cycle business development, preparing RFP responses, oral presentations, contract/SOW negotiations (working with client and in-house legal staff) and sales close
- Solid track record of delivering stable projects per baseline schedule and within budget

Board Experience

- 22 years of overall Board experience
- Current board positions:
 - Board Treasurer of North Tahoe Arts, Tahoe City, CA
 - Board Treasurer of HOA (20 years running)
- Board Treasurer of FlyersRights.org: organization that drafted the FAA 3-hour tarmac rule

Thank you very much for your consideration for a seat on the IVGID Audit Committee. I look forward to hearing from you soon.

Sincerely,

Derrek Aaron

Derrek Aaron, CPA
Sr. IT Project Manager
Incline Village, NV

Profile Summary

Derrek is a Sr. Oracle Project Manager with twenty-one years of extensive experience managing complex, multi-million dollar projects as well as performing discovery and business process analysis for client business operations and then drafting and implementing business and IT solutions utilizing Oracle ERP financial applications. Derrek has worked with Tier 1 consulting firms including McKinsey & Co., Capgemini, Oracle Consulting as well as work for Fortune 500 and 1000 companies. A few of these notable clients include McKinsey & Co. (management consulting firm), The Gap (clothing), Michelin (tires), University of Phoenix (education), Getty Images (online media) and American Tower (cell phone towers). He has a proven, “can-do” track record of delivering stable projects per baseline schedule and within budget as well as securing project references. One of Derrek’s other core strengths is restoring “at-risk” projects. He has joined numerous projects mid-stream and has successfully delivered these efforts. Derrek also has a strong financial background (CPA) which will enable him to effectively manage project budgets, assess business operations and communicate well with all levels of finance.

Derrek's background also includes a wide range of business development work with project RFP responses, proposal cost estimates, project schedules and approaches, orals, SOW and contract settlement.

Prior to Oracle consulting, Derrek worked for seven years in public (CPA firm) and private industry accounting and has also earned his CPA license. He has provided audit, supervisory and general accounting services including financial reporting and internal control analysis.

Project Highlights (1998 – Present)

- McKinsey and Co.
 - Management Consultant for Working Capital strategic initiative
 - Project Manager (PM) for global rollout of Oracle applications to 60 McKinsey offices; Derrek was the first consultant onsite to kickstart this project at McKinsey HQ NYC; extensive discovery, design and solutioning)
- American Tower (PM for rollout of Oracle’s Business Intelligence reporting software for N.A. operations – worked directly with the Finance Director, CFO and VP of Sales; extensive discovery, design and solutioning)
- University of Phoenix (PM for automation of credit card and bank reconciliation processes for all domestic operations)
- Getty Images (PM for global rollout of Oracle applications for 30 countries/offices)
- Oracle Corporation (IT Consultant for numerous projects)
- Capgemini (IT Consultant for numerous projects)
- Gap, Inc. (IT Consultant for global rollout of Oracle applications to 28 countries/offices – extensive discovery, solutioning and design of Gap finance infrastructure; attended meetings with Gap CFO).
- Michelin (IT Consultant for full automation of Michelin’s N.A. finance operations – extensive discovery, design and solutioning)

Public (City, State and Federal Agencies):

- NV DETR Vocational Rehab (Carson City, NV) (PM for Aware Case Management system reimplementation) Oct 2018 – June 2019
- City of Las Vegas (Consultant for systems upgrade assessment)
- Rhode Island DOT (PM for systems upgrade, systems assessment and drafted a 3-5 year strategic roadmap for further systems improvement)
- OFHEO - Office of Federal Housing Enterprise Oversight (Federal agency that oversees FANNIE and FREDDIE) (IT Consultant for rollout of Oracle applications)

Core Project Management Skillset

- Provide project management consultant services to support and deliver projects
- Supervise business clients assigned to projects
- Extensive experience managing 3rd party vendors & contractors hired to support projects
- Prepare and present status reports to client Directors & Steering Committees
- Schedule and coordinate client meetings including preparation of agendas
- Prepare and present project kickoff and mid-project reviews
- Issue management and resolution
- Prepare and manage project budgets
- Prepare and manage project plans
- Extensive experience interviewing and hiring project resources
- Worked on several PMO teams

Soft Skills

- Leadership: 21 years of leadership skills cultivated as a hands-on systems integrator consultant and refined as a Sr. Project Manager/Management Consultant
- Contract Negotiation: extensive experience with full cycle business development pursuing clients, preparing RFP responses, oral presentations, contract/SOW negotiations (working with client and in-house legal staff) and sales close
- Communication: excellent communication skills and ability to listen
- Organization: highly organized with attention to detail as it relates to project management
- Public Speaking (ppt presentations): extensive experience preparing and presenting presentations to Sr. level executives.
- Problem Solving / Issue Resolution: ability to remain calm and think clearly during issue analysis and resolution; well versed at identifying, resolving and if necessary, escalating issues
- Core strength “rescuing” at risk projects

Additional Capabilities/Skillset

Accounting:

- CPA (two years public experience performing audits of NFP orgs)

Microsoft:

- Excel, Word, Outlook, MS Visio, MS Projects and MS Sharepoint

Project Management:

- Core Project Management/Management Consulting tools:

- Project Schedule: Prepare and manage a Project Schedule utilizing MS Projects
- Project Plan: Prepare and manage the Project Plan
- Risk Assessment & Analysis: Conduct an initial project Risk Assessment and ongoing risk analysis
- Stakeholder Analysis: identify all parties associated with the project
- Communication Plan: ability to communicate progress of project as well as day to day engagement activities with the project team – lack of effective communication is one of the leading contributors to failed projects.
- Scope Validation: properly identify the comprehensive scope for a project – unidentified project requirements are one of the leading contributors to failed/over budget projects.
- Scope Management: ability to identify and control project scope creep – scope creep is one of the major contributors to failed/extended and over budget projects.
- Ability to communicate effectively with all levels of an organization from general business and IT staff up to executive management
- Key focus on developing/fostering cross functional communication – essential to the success of any project
- Day to day oversight of project progress and resources
- Ability to manage and deliver large complex IT and non-IT projects with teams of up to 30 consultants and multi-million dollar budgets
- 20 years of experience utilizing leading project methodologies (Waterfall, Agile) for:
 - Control and Reporting
 - Work Management
 - Resource Management
 - Quality Management
 - Configuration Management

Education

- B.S. Accounting, College of St. Rose, Albany, NY
- Graduated Cum Laude 1990

CLIFFORD DOBLER

Herron, Susan

From: cfdobler@aol.com
Sent: Friday, May 29, 2020 12:20 PM
To: Herron, Susan
Subject: Letter of Interest and Resume for IVGID At Large Member of Audit Committee
Attachments: Audit Committee - Letter of Interest and Resume of Clifford F. Dobler.pdf

Susan - Attached is the above referenced subject matter

I will also hand deliver a copy to the IVGID offices on Southwood.

Clifford F. Dobler

995 Fairway Blvd

Incline Village , Nevada, 89451

May 29, 2020

Incline Village General Improvement District

Attention: Susan Herron

893 Southwood Boulevard

Incline Village, Nevada 89451

RE: Letter of Interest - At-Large Member of the Incline Village General Improvement District Audit Committee.

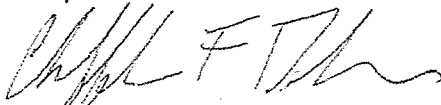
Dear Ms. Herron:

I wish to provide public service to assist the Board of Trustees by membership on the Audit Committee.

Since 2014, I have been actively involved in reviewing the Comprehensive Annual Financial Reports, Annual Budgets, Board of Trustee Meeting Packets and construction and design contracts of the Incline Village General Improvement District and submitted several memorandums to the Board of Trustees of deficiencies. I have attended and provided public comment at several IVGID Trustee Board Meetings. My input has had a positive impact on improving transparency. I have substantial knowledge of IVGID Board Policies and Practices, Nevada Revised Statutes, Governmental Accounting Standard Board Statements and Generally Accepted Accounting Principles. My vast experience in accounting, budgeting and auditing together with resolving distressed debts should enhance the Audit Committee's responsibilities. I believe I have the proper qualifications for the appointment of an At-Large member of the IVGID Audit Committee.

I will be available for the interview on June 24, 2020 and would hope I am considered for the position. I love Incline Village and I want to assist IVGID in being successful.

Sincerely



Clifford F. Dobler

Attachment - Resume of Clifford F. Dobler

Clifford F. Dobler

995 Fairway Blvd

Incline Village, Nevada 89451

775-832-6644

email - cfdobler@AOL.com

Professional Experience

Accounting, Budgeting , Finance and Audits

- 1970 to 1974 - WED Enterprises - Cost Accounting and Budgeting for development of Walt Disney World
- 1975 to 1976 - Westheimer Fine Berger - Certified Public Accounting Firm - Audit Manager
- 1977 to 1979 - Cardan Company - Construction company - Federal projects - Chief Financial Officer
- 1980 to 1984 - First City Properties - Real Estate Development and Finance Company - Chief Financial Officer

Reorganization of Distressed Debt, resolving disputes, ending litigation, compromising debt of borrowers in bankruptcy, providing additional resources to help borrowers achieve a path for future success.

- 1985 to 1989 - Advisor to four Banks providing resolutions of distressed construction loans
- 1989 to 2015 - Managing Member and Investor in 23 limited liability companies engaged in the restructuring of distressed debt acquired from various banks and the FDIC

Guest Speaker - Resolving Distressed Debt (1985 to 1989)

- California Certified Public Accountants Foundation
- California League of Saving Institutions
- The Bank Lending Institute
- Hotel Industry Investment Conference
- Federal Deposit Insurance Corporation - Regional Training Seminar
- University of California, Los Angeles (UCLA) - Annual Real Estate Forecast

Personal

- Lived in Incline Village since 1994
- Former Trustee of Sierra Nevada College
- Former Rotarian
- Philanthropy - Higher Education Scholarships and local charities
- Certified Public Accountant - California - Since 1976 (currently inactive)
- California Licensed General Contractor 1977 to 1980 (expired)

GLEN ROSSMAN

Herron, Susan

From: Glen Rossman <glen@rossmans.net>
Sent: Friday, May 29, 2020 4:40 PM
To: Herron, Susan
Subject: Interest in IVGID Audit Committee
Attachments: Bio for IVGID, 5-29-20.docx

Follow Up Flag: Flag for follow up
Flag Status: Flagged

Susan,

I'm interested in being considered for a Member at Large of the IVGID Audit Committee.

A summary of my experience is attached. Please contact me should you want further information.

Thank you for your consideration,

Glen Rossman

glen@rossmans.net; 408.398.3261

GLEN L. ROSSMAN
Address: 1071 SAWMILL ROAD, INCLINE VILLAGE, NV 89451
Mail: 4790 CAUGHLIN PARKWAY, #706, RENO, NV 89519
CELL: 408.398.3261

Glen retired from Cisco Systems, Inc. in December 2005 after spending seven years as Vice President of Global Taxation and Customs at their San Jose headquarters. In that role, he was responsible for all aspects of the company's income taxation, indirect taxes, customs, records management and unclaimed property.

During his career with Cisco, Glen managed a group of 75+ tax professionals and pioneered the implementation of several tax systems. In addition, he was responsible for all global tax accounting matters including Sarbanes-Oxley compliance, served on several subsidiary boards of directors and regularly reported to Cisco's investment and audit committees. Glen joined Cisco from Coopers & Lybrand, L.L.P., where he led a team of over 100 consultants.

Prior to Coopers & Lybrand, Glen spent the first 23 years of his career as a Partner at Arthur Andersen & Co., holding various roles in tax services. A Certified Public Accountant, Glen was a member of the Silicon Valley tax community and affiliated with several tax and financial associations including Tax Executive Institute and American Institute of Certified Public Accountants. While in the Bay Area, Glen spent much of his time devoted to charitable organizations including NAMI (National Alliance for the Mentally Ill) and various other San Mateo County agencies that support the mentally ill.

In 2007, Glen and his wife, Anne, purchased a second home in Incline Village, knowing they wished to retire in Nevada, which they did in 2015 after their daughter completed high school in Palo Alto.

Glen holds a B.S. in Business Administration from San Jose State University, where he graduated with Great Distinction, as a Presidential Scholar and member of both Beta Alpha Psi and Beta Gamma Sigma.

**JOAN
SPELLETICH**

Herron, Susan

From: joan spelletich <jssnowstorm@gmail.com>
Sent: Saturday, May 30, 2020 7:40 AM
To: Herron, Susan
Cc: JOAN SPELLETICH
Subject: Audit Committee
Attachments: JS resume 2020.pdf

Follow Up Flag: Flag for follow up
Flag Status: Flagged

Hello Susan,

I am interested in the audit committee. Is this a pro bono position? About how many hours a week will be devoted to this position? Will it be remote for the foreseeable future?

My financial background is managing the accounting for a car wash in Truckee, managing a personal portfolio.

Thanks,
Joan Spelletich

Joan Spelletich

PO Box 6774, Incline Village, NV 89450

Experience

Independent Advertising Sales, Incline Village, NV 2019 - 2020
Print advertising sales for Homeowner Association Magazines in North Lake Tahoe, Truckee, CA and South Reno, NV.
Central Reservations Trimont Land Company, Northstar, CA 2018 - 2019
Vacation lodging and ski package sales for Vail Corporation Tahoe Division. Remote position.
Archival Programming, Thunderbird Lake Tahoe, Incline Village, NV 2018
Catalog Ponderosa Ranch and Whittell artifacts, programming
Volunteer Coordinator, Thunderbird Lake Tahoe, Incline Village, NV 2017 - 2018
Oversee and schedule 100 volunteers. Recruit, train, appreciation, education. 15,000 guest visits in 2018 up from 10,000 2017.
Event Sales, Thunderbird Lake Tahoe, Incline Village, NV 2017 - 2018
Closed \$79,000 in sales in 2 months. Weddings, corporate and family events, *Thunderbird* yacht cruises.
Museum Store Manager, Thunderbird Lake Tahoe, Incline Village, NV 2017 - 2018
Merchandising, sales, scheduling, inventory. \$60,000 in sales up \$20,000 from 2017.

Senior Transportation Driver-on call, IVGID, Incline Village, NV 2016 - Present
Metadata Specialist, SambaTV, Incline Village, NV 2016 - 2017
Reporting, trimming and tagging clips.
Box Office, Lake Tahoe Shakespeare, Incline Village, NV 2016 - 2017 Seasonal
Box office sales at Sand Harbor venue, Tessitura POS. Premium check-in host.
Mountain Host, Diamond Peak Ski Area, Incline Village, NV 2015 - 2016 Seasonal
Assist customers in navigating ski area, assisting all departments.
Sales and Scheduling, Action Water Sports, Incline Village, NV 2015 Seasonal
Assist customers renting water sport equipment, boats and tours. Open and close books. Coordinate special service and events.
Executive Administrative Assistant, CC Media, Reno NV 2013-2014
Executive support, manage communications and office administration. Project management, design, copywriting, editing, production, presentation, accounting and sales.

Owner-Partner, Crossroads Car Wash, Truckee, CA 1993-2013
Ski Instructor, Mt. Rose Ski Area, Reno, NV 2012-2013
Great Basin Carolers, Champagne Singers, Ravens and Roses A Capella 2007 - 2016
Graphics on Demand, Owner, Alpine Meadows, CA, Wild West Graphics and Communications, Tahama, CA, Truckee Tahoe Weekly, Tahoe Vista, CA

Education UCSB Santa Barbara, CA - BA Studio Art, emphasis sculpture, 1981

Continuing Education: SNU Ceramics, Glass Blowing, UNR Graphic Design, SF Academy of Art Graphic Design, UCLA Design, Sierra College Marketing

Skills

Organization, case management, event planning, customer service, graphic design, editing, proofreading, data entry, word processing, bookkeeping, MAC.

Community

Trails and Vistas. Reno Philharmonic Chorus. Sierra Music Association. Sierra School of Performing Arts. Nevada Vocal Arts. Toccata. Hospital volunteer. Events volunteer. Sierra Nevada University Chorus. Sage Ridge School. Mountain View Montessori. Art Appreciation Docent. Pet Network. AAUW. Mensa. Pi Beta Phi. Thunderbird Lodge Garden and Events.

Honors and Awards 2011 Reno Silver Addy, Mensa, VolunteerPro Certified.

RAYMOND TULLOCH

Herron, Susan

From: Herron, Susan
Sent: Wednesday, June 3, 2020 11:43 AM
To: 'raytulloch@munrotulloch.com'
Cc: Sara Schmitz
Subject: RE: At large positions on the Audit committee

Dear Mr. Tulloch,

Thank you for your submittal; the official deadline was Monday, June 1, 2020 at 12 noon. I will include your submitted information however I will be noting that it was received after the deadline.

Have a great Wednesday!

Susan

From: raytulloch@munrotulloch.com [mailto:raytulloch@munrotulloch.com]
Sent: Wednesday, June 3, 2020 11:36 AM
To: Herron, Susan <Susan_Herron@ivgid.org>
Cc: Sara Schmitz <trustee_schmitz@ivgid.org>
Subject: At large positions on the Audit committee

Ms. Herron

At Large Members of the Audit Committee

I attach for the consideration of the Board of Trustees my application and resume for the at large positions on the Audit Committee. As can be seen from my resume I have extensive international business experience and expertise both as an Executive in the Utility Industry and in senior Management Consulting roles with both Big 4 firms including Price Waterhouse Coopers and with boutique consultancies, including my own firm.

Among recent achievements I have just completed a full management audit of the Hawaiian Electric Company on behalf of the Hawaii Public Utilities Commission. As an outcome of my audit findings the Companies have implemented major structural changes including at leadership level; have agreed to reduce costs through efficiencies by \$25m/year and have withdrawn their request for a 4.1% increase in rates. As a result, there will be significant savings for customers in addition to material improvements in service and operation efficiency.

I believe my extensive background in analysis, identification and implementation of business improvements and change makes me an excellent candidate for the Audit Committee to provide mature support and insight to both the Board and IVGID leadership in their common goal of providing excellent and affordable services to the Community.

As a 12 year plus full-time resident of Incline Village I look forward to the opportunity to discuss further and to give back to the Community in this role.

Yours Sincerely

Ray Tulloch

Best Regards

Ray Tulloch

Principal

Munro Tulloch, Inc.

+1 207 409 4872 (cell)

raytulloch@munrotulloch.com

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Ray Tulloch

EXECUTIVE PROFILE

Ray is a highly-experienced Executive with extensive international experience in the energy and utilities sector. He has held a number of Senior Executive roles in Transmission & Distribution Operations, Mergers and Acquisitions, Supply Chain, Business Strategy and Asset Management with a major international utility group. In addition Ray has a proven consulting and advisory track record in both Big Four and niche consulting environments.

Ray has a demonstrably successful record of leading multiple Business Analysis, Transformation and Technology projects to deliver business performance improvement and cost reductions. He brings a rare blend of business, financial and operational expertise as well as technical skills to support the successful delivery of business-focused solutions, which drive sustainable bottom line performance improvement. His proven credibility and experience brings significant value and benefits in ensuring successful on time and on budget development and delivery of Business solutions that deliver the planned benefits.

BUSINESS STRATEGY AND TRANSFORMATION

A major focus of Ray's experience both as a consultant and as a utility executive has been the identification and implementation of business and technology solutions that enable both bottom-line value creation and business performance improvement for utilities. These strategies have included Cost Reduction Initiatives, Post-Acquisition Transition plans, Turn-Around plans, New Business initiatives and Organizational Restructuring. A key element in his successes in this area is his demonstrable passion for improved performance that can deliver sustainable value for all stakeholders - Customers, Stockholders and Employees - over the longer term. He has also demonstrated the ability to lead implementation of such initiatives and take accountability for the difficult decisions that are typically required to execute these plans.

MERGERS AND ACQUISITIONS

For a major \$8Billion US Utility acquisition by a UK Company, Ray was responsible for leading the due diligence and valuation for the Australian subsidiary - 25% of the company - for the transaction. Post acquisition Ray led the Merger Regulatory Approvals teams in California and Idaho to achieve Public Utility Commission approvals. The agreement to the merger by the California Public Utilities Commission was the first ever approval in the USA of an acquisition of a US Utility by a foreign Company. Following merger approvals Ray led the post-merger transition team to develop a supply

EDUCATION

Fellow of the UK Institute of Electrical Engineers (FIEE)
Chartered Engineer

Bachelor of Science, Electrical and Electronic Engineering
Master of Business Administration

CAREER OVERVIEW

Munro Tulloch, Inc., Principal
2012 – Present

Utelligent, Account Director
2017-September 2018

Bridge Energy Group
2014 - 2015
Vice President, Grid Solutions

HCL Axon, EAM Solutions Director,
2011 - 2012

PricewaterhouseCoopers, Director
2008 - 2011

New Dimensions Solutions, Vice President, Consulting
2007 - 2008

Munro Tulloch, Inc., President
2004 - 2007

Scottish Power plc: 1976 - 2003
Project Director, Southern Water Sale and Refinancing, 2001-2003

PacifiCorp: Managing Director,
Procurement, Logistics & Transport,
2000 - 2001

Project Manager, Scottish Power/PacifiCorp Acquisition & Transition Team, 1999



chain strategy to deliver value and implement best practices asnd was also deputy leader of the Transmission and Distribution transition plan team.

Since 2014 Ray has been providing support to the Hawaii Public Utilities Commission (HPUC) in review, approval and oversight of the Hawaiian Electric Companies major Enterprise Resource Management technology project. As an outcome of this support, the Companies agreed to deliver benefits to customers through savings of \$244m over 12 years. In 2019/20 Ray conducted a management audit of the Hawaiian Electric Company on behalf of the HPUC. As an outcome of my audit findings the Companies have implemented major structural changes including at leadership level; have agreed to reduce costs through efficiencies by \$25m/year and have withdrawn their request for a 4.1% increase in rates. As a result, there will be significant savings for customers in addition to material improvements in service and operation efficiency.

TECHNOLOGY SOLUTIONS

Ray has led and participated in multiple engagements to review, recommend and implement Enterprise Resource Planning (ERP) and Enterprise Asset Management (EAM) solutions, leveraging leading class technologies to support these objectives. A key driver of value in a utility business is the effective deployment of capital and control of operating costs. By fully leveraging the capabilities of the technology, driving deeper integration with financial and Supply Chain systems and capturing asset history data, utilities can make better informed asset investment planning decisions that support more accurate targeting of capital investment to deliver system performance improvements and customer service. Ray’s deep industry experience ensures that technology solutions effectively leverage the standard technology to build useable solutions to deliver measureable business benefits. This also minimizes expensive solution customization.

SUPPLY CHAIN PERFORMANCE IMPROVEMENT

Effective management of the supply chain can provide significant bottom line value for utilities. In many instances responsibilities for disparate elements of the process - procurement, warehousing, logistics, inventory management - are spread across different parts of the enterprise. This reduces accountability and introduces process disconnects, and the result rarely delivers the full value potential. Ray has worked with multiple utility clients in restructuring Supply Chain Operations to achieve effective end-to-end Supply Chain integration; to implement strategic sourcing strategies to deliver sustainable cost reductions; and design of focused logistics models that can reduce inventory levels concurrent with improving availability of materials to end-users. He has also led delivery of Supply Chain technology solutions including the first implementation of SAP's Extended Warehouse Management (EWM) in the utility sector.

Ray has demonstrated, in practice as a utility executive, the ability to design and deliver such models. At PacifiCorp, following the acquisition of the company by Scottish Power, Ray led the transition team that developed a new Supply Chain operating model. He subsequently led the new Business Unit as Managing Director and delivered over \$35M of annual spend savings and \$7M in Opex reductions in the first 18 months, significantly contributing to the post-merger benefits achievements

COMPETENCIES

<ul style="list-style-type: none"> • Management Audits • Business Restructuring • Business Development • Client Leadership • M&A Due Diligence • Analytics 	<ul style="list-style-type: none"> • Work Management • Asset Management • Technology Roadmaps • Supply Chain Improvement • Mobility Solutions 	<ul style="list-style-type: none"> • Change Management • Project Management • Complex ERP Integration • Business Strategy • Smart Grid • Regulatory Analysis
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SOFTWARE SKILLS - MS OFFICE SUITE, MAXIMO, SAP, ORACLE, CLICKSOFT

raytulloch@munrotulloch.com



Munro Tulloch
Delivering Utility Solutions

EXPERIENCE

Munro Tulloch Inc. – Principal & CEO

2012 – Present

Munro Tulloch is a consultancy business with a focus on the electric, water, and gas utility sector. Munro Tulloch specializes in delivering advisory, project management and implementation support and solutions for Supply Chain, Enterprise Asset Management, business transformation and systems implementation. Client engagements have included:

- Conducted Management Audit of Hawaiian Electric Company on behalf of the Public Utilities Commission. Identified necessary major structural and organizational changes to improve operational efficiency and savings of \$25m/year for customers. These recommendations have been adopted and are being implemented by the Company. In addition the Company has withdrawn its request for a 4.1% increase in rates.
- Expert EAM/ERP Adviser to Hawaii PUC for evaluation of and recommendations to Commissioners on implementation of ERP/EAM solution by regulated utility
- Enterprise Integration Architect for Work Management and Supply Chain implementation for a major vertically integrated Midwest Utility
 - Identification and recommendations on integration solutions and business impacts for replacement of legacy Supply Chain and Work Management Systems
 - Thought leadership and business process design recommendations
 - Review and validation of development objects and identification of alternatives to leverage standard functionality
 - Development of recommendations on key design decisions for Executive Steering Group
- Senior Adviser to major Canadian utility group for \$100M+ Business Transformation and EAM implementation program.
 - Provided design guidance on leading business practices for EAM blueprint
 - Developed proposals and implementation plans for regional scheduling solution to deliver field workforce productivity improvements
 - Developed proposals for streamlining and centralization of operational support functions to deliver annual savings of \$3M+
- Adviser to Hawaii Public Utilities Commission on options for transitioning to Performance Based Regulation
- Provision of strategic advisory services for business transformation and technology integration to deliver business led solutions
- Project manager for development and implementation of mobile workforce applications for a major NE utility group
- Functional design, blueprinting and implementation of SAP Mobile solution to integrate mobile work management solutions with SAP EAM system for major NE Gas and Electric utility group
- Thought leadership and business process design for Supply Chain and Work Management

Utilegent – Account Director

2017 - 18

Responsible for Client Development and Account Management focused on T&D, Supply Chain, Work and Asset Management and Smart Grid-related capabilities.

BRIDGE Energy Group - Vice President Grid Solutions

2014 - 2015

Bridge Energy Group has a strong focus on increased integration of Operational (OT) and Information Technology (IT) Platforms. Responsible for developing and leading the Grid Solutions practice including:

- Enterprise solutions to integrate OT and IT platforms
- Enterprise Asset Management solutions
- Grid Operational Performance Improvement
- Asset Analytics

raytulloch@munrotulloch.com



- Provision of thought leadership to utilities on Enterprise Architecture and leading sales and delivery Initiatives

HCL Axon - EAM Solutions Director, Utilities

2011 - 2012

HCL Axon is one of the leading System Integrators and Technology firms both in the U.S. and globally. It has revenues in excess of \$6.5B and employs over 80,000 across its operations.

- Recruited with responsibility for developing initiatives in the utilities EAM, Supply Chain and Mobility sectors
- Provided business and technology advisory services to utilities for EAM solutions

PricewaterhouseCoopers - Director, Advisory, Utilities

2008 - 2011

Joined PricewaterhouseCoopers (PwC) in September 2008 when they acquired New Dimensions Solutions (NDS) to expand their focus on the EAM sector. As a member of the NDS executive team, led the sale and purchase process and was also one of the key personnel incentivized to remain with PwC. Led both sales and delivery in the utilities sector with a focus on EAM and Supply Chain initiatives. Client engagements and achievements included:

- Program Director for implementation of SAP Extended Warehouse Management for major California utility group. (First implementation globally of product in utility sector)
- IT solutions Roadmap development for Midwest utility group
- Development of proposals for Customer Service and Mobility technology solutions for major California government electric and water utility
- Blueprinting and solution development for SAP Fleet EAM for consumer products
- Review and audit of GIS and Outage Management Systems for a Texas utility
- Review of meter inventory management processes and development of business case for process and systems improvements for a major California utility
- Supply Chain synergy proposals for a Midwest utility following an acquisition
- Development of mobile workforce management for Nuclear generation facility
- Supply chain improvement opportunities for a Canadian power generation company

New Dimensions Solutions - Vice President, Consulting

2007 - 2008

New Dimensions Solutions (NDS) is a consultancy business with a unique focus on Enterprise Asset Management (EAM), with particular emphasis on the utility and asset intensive sectors. NDS has an extensive client base in the U.S. and Canada and is an SAP gold partner. It is a recognized industry leader in enabling clients to harness technology effectively to maximize asset performance and workforce management to deliver sustainable business value. Activities and engagements at NDS included:

- Leading blueprinting and implementation for Customer Service and Enterprise Asset Management solutions, including SAP and Maximo applications
- Development of EAM solutions for water and waste water clients in the public sector
- Implementation of EAM and Mobile solutions for electric utilities

Munro Tulloch Inc. - President

2004 - 2007

- Munro Tulloch is a consultancy business with a focus on the energy and utility sector in the U.S. and the U.K. Munro Tulloch specializes in delivering support and commercial solutions for business transformation CIS and ERP systems implementation. Client engagements have included:
- Evaluation of mobile data applications and delivery of recommendations for implementation of SAP Enterprise asset Management solution for Chicago gas utility following acquisition
- Strategic review of metering business opportunities for major Asian utility group
- Project manager for development and implementation of mobile workforce applications for a major NE utility group

- Functional design, blueprinting and implementation of SAP Mobile Asset Utilities MAU) and Mobile Asset Management (MAM) to Integrate mobile work management solutions with SAP CCS Customer Service system for NYSEG and RGE CCS implementations
- Implementation of SAP Work management, fleet management and compatible units. Scope included functional design, work process redesign and development of recharge processes.

Scottish Power plc

1976 - 2003

Scottish Power plc is a leading international utility company with 15,000 employees in the U.K. and the U.S. It is a FTSE 100 company with a market capitalization in excess of \$17B. Its operations include electricity, gas and water

Southern Water Sale and Refinancing, Scottish Power - Project Director,

Promoted to lead corporate M&A initiative to raise capital through refinancing or sale of \$3.8B subsidiary water company as part of the strategic refocusing by Scottish Power Group.

- Directed and coordinated the work of external legal advisers, investment bankers and credit agencies to refinance business through highly leveraged securitization scheme
- Acted as company representative and water/waste water utility business advisor in investor presentations
- Led negotiation of the commercial conditions and covenants for asset backed bond issue
- Negotiated successful trade sale of the business on favorable contract terms achieving \$500M of additional value over refinancing

PacifiCorp- Managing Director, Procurement, Logistics & Transport, (PacifiCorp was acquired by Scottish Power for \$7bn in December 1998).

Promoted to establish new business unit with P&L responsibility for all Company supply chain operations.

- Business unit dimensions
250 Staff, \$28M Opex, \$18M Capex, \$600M annual procurement spend
- Established new business unit with P&L responsibility for all company supply chain activities to enable rapid process change as part of post-merger transition
- Developed and implemented new strategic sourcing initiatives to deliver significant cost reductions as a critical corporate initiative to deliver profit improvement
- Delivered annual procurement spend savings of \$30M and \$7M O&M savings through improved strategic and commercial practices
- Successfully restructured and relocated business to achieve cultural and staff changes without disruption to ongoing operations and delivering improvements in service to customers
- Designed and implemented logistics process improvements which improved materials availability with reduced inventory levels and operating costs
- Led project for redeployment of SAP warehouse management and materials management application

Scottish Power /PacifiCorp - Project Manager Acquisition & Transition Team

- Led post-merger transition team to develop supply chain strategy to deliver value and implement best practices
- Developed transition plans to deliver annual savings in excess of \$40M from restructuring of procurement, logistics and transport activities
- Deputy leader of post-merger transition team reviewing T&D operations to deliver value and implement best practices
- Developed transition plans to deliver annual savings in excess of \$70M from restructuring of T&D operations
- Carried out due diligence and delivery of \$7B U.S. utility acquisition and led workstream for due diligence of PowerCor, Australian subsidiary

- Led cross-business project teams in States of Idaho and California to negotiate PUC regulatory approval for merger
- Achieved first ever U.S. regulatory approval for a foreign utility merger

Power Systems, Scottish Power - *Investment Strategy Manager*

- Developed and implemented performance framework for capital expenditure (\$400M in '98-'99) to maximize profit improvement in a regulated business environment
- Implemented and chaired Investment Strategy committee for Transmission & Distribution business
- Member of senior management team responsible for identification, screening and valuation of international acquisition targets

Power Distribution and Water Operations, Scottish Power - *Senior Project Manager, Strategy & Development,*

- Developed transition plans to integrate regulated wires and water businesses to deliver over \$200M savings over three years following acquisitions
- Developed strategic transformation plan for performance improvement in water/waste water utility following acquisition
- Developed and managed implementation of multi-utility strategy to enable the business to defend and grow connections business in a competitive utility infrastructure market.

Scottish Power - *Metering Asset and Services Manager*

- Developed plans to integrate disparate operating units to take responsibility for all metering activities in Scottish Power following acquisition of additional Distribution Company
- Established new Metering business (Staff 577, Capex £12m, Opex £12m) with 10% staff reductions and 15% Opex reductions
- Integrated Manweb metering operations into Metering business following corporate acquisition.
- Implemented rationalization and centralization of 3-meter test and refurbishment operating units (100 staff, £10m Capex, £1.0m Opex) with 35% staff savings and 20% reductions in unit cost to make operation market competitive
- Established new competitive metering business unit (\$1.5m Y1 revenues) to service the deregulated market.

Scottish Power

- Distribution Operations Training Manager
- Operations & Maintenance Engineer
- Distribution Plant and Equipment Specialist
- Construction Project Manager
- Distribution & Operations Graduate Trainee



643 Second Creek Drive, Incline Village, NV 89451
Cell: +1 207 409 4872
Email: raytulloch@munrotulloch.com

Ms Susan Herron

Executive Assistant/District Clerk/Public Records Officer
IVGID
893 Southwood Blvd,
Incline Village
NV 89451

Ms. Herron

At Large Members of the Audit Committee

I attach for the consideration of the Board of Trustees my application and resume for the at large positions on the Audit Committee. As can be seen from my resume I have extensive international business experience and expertise both as an Executive in the Utility Industry and in senior Management Consulting roles with both Big 4 firms including Price Waterhouse Coopers and with boutique consultancies, including my own firm.

Among recent achievements I have just completed a full management audit of the Hawaiian Electric Company on behalf of the Hawaii Public Utilities Commission. As an outcome of my audit findings the Companies have implemented major structural changes including at leadership level; have agreed to reduce costs through efficiencies by \$25m/year and have withdrawn their request for a 4.1% increase in rates. As a result, there will be significant savings for customers in addition to material improvements in service and operation efficiency.

I believe my extensive background in analysis, identification and implementation of business improvements and change makes me an excellent candidate for the Audit Committee to provide mature support and insight to both the Board and IVGID leadership in their common goal of providing excellent and affordable services to the Community.

As a 12 year plus full-time resident of Incline Village I look forward to the opportunity to discuss further and to give back to the Community in this role.

Yours Sincerely



Ray Tulloch

Herron, Susan

From: raytulloch@munrotulloch.com
Sent: Wednesday, June 3, 2020 11:36 AM
To: Herron, Susan
Cc: Sara Schmitz
Subject: At large positions on the Audit committee
Attachments: Ray Tulloch IVGID Audit Committee.docx; Ray Tulloch resume 06_01_20.docx; PastedGraphic-1.tiff

Ms. Herron

At Large Members of the Audit Committee

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Yours Sincerely



Ray Tulloch

***Best Regards
Ray Tulloch
Principal***

Munro Tulloch, Inc.
+1 207 409 4872 (cell)
raytulloch@munrotulloch.com

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**JUDITH
MILLER**

P O Box 3022
Incline Village, NV 89450
June 1, 2020

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

Dear Trustees,

I am interested in applying for the At-large position on the Audit Committee. Please find attached my resume. I am encouraged that this committee is reaching out to members of our community who are willing and able to help.

From my years of experience as an IT Manager I gained a broad knowledge of accounting principles and financial reporting from my "customers", the Accounting staff for an enterprise fund (San Jose International Airport) and the City of San Jose's Accounting Department (including General and Special Revenue Funds).

With that experience as a basis, I easily transferred those skills to be able to utilize the online OpenGov application on the district's website.

I believe my experience and understanding of government financial systems and reporting in general, and the specific knowledge of the District finances that I have acquired as an engaged member of this community for the past 12 years, can be of value to the audit committee.

Thank you for considering my application.

Sincerely,

Judith Miller

Attachment: resume

Resume

Judith Lorraine Miller
P O Box 3022, Incline Village, NV 89450
email: pupfarm1@gmail.com

Summary:

- 12 years of work experience in public sector financials/reporting as an IT Manager for agencies with both Proprietary and Governmental fund types.
- Demonstrated interest and participation in local government affairs.
- Knowledge of IVGID's OpenGov tool, its chart of accounts, and familiarity with financial reports shared with the public.
- Recent experience as a board member for both public and private organizations.
- 25 years of management experience of a Tahoe business.

Work Experience:

2001 to present: Semi-retired. Own/manage residential rental units.

1989 to 2001: City of San Jose.

Accounting Division IT Manager at San Jose International Airport for 7 years, developed reports for accounts receivable, accounts payable, and management information system reports; knowledge of Oracle databases , SQL and various reporting tools for producing custom financial reports

IT Manager for the City of San Jose's Planning, Building and Code Enforcement Department for 5 years.

1968 to 1979: Worked as a programmer, systems analyst and software engineer in the private sector.

1970 to 1995: Owned and managed the operation of a Tahoe West Shore motel

Community involvement:

Immediate past president of the Tahoe Nevada Branch of American Association of University Women. Currently serving as STEM Chair

Member of the Washoe County Incline Village/Crystal Bay Citizens Advisory Board since 2015.

Frequent guest editor in the Tahoe Daily Tribune (local newspaper) on local issues.

Member of the Diamond Peak Master Plan Steering Committee (2015).

Education:

B.A. in Mathematics, San Jose State University

Hobbies, interests:

Proud grandmother of 2 Tahoe girls ages 4 and 7. Outdoor activities including skiing, golf, hiking, biking, kayaking. Dog lover, especially golden retrievers. Foreign languages, French, Spanish.

**DENISE
DAVIS**

June 1, 2020

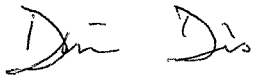
IVGID Board of Trustees:

I would like to submit my name for consideration as an At-Large Member of the Audit Committee.

My husband and I have been homeowners and residents of Incline Village since 1995. Until his retirement at the end of 2019, my husband was a local self-employed land and water rights surveyor. I have held a wide variety of jobs during the forty years I've been working; the attached resume shares the later years of my work experience. I have regularly been assigned to special projects outside of my official job description, such as the time I was assigned to help resolve the issues which caused the Army Corps of Engineers to shut down mining operations at Jerritt Canyon.

I have been attending IVGID board meetings, CAB meetings and Community Forum meetings regularly for several years. I am very familiar with the issues our community has been dealing with and I've tried to remain unaffiliated with any "side" or group – I usually find valid points on both sides of the conflicts we find ourselves in. If I can be of help in moving IVGID and our community forward, I would be willing to serve on the Audit Committee.

Sincerely,

A handwritten signature in cursive script that reads "Denise Davis".

Denise Davis

Denise Davis
PO Box 3876
Incline Village, NV 89450
775-313-2408
ddavis_remote@hotmail.com

Education University of Nevada, Reno – Bachelor of Science in Finance, minor in Accounting; December, 2002
Great Basin College - Associates Degree in General Studies, 1992

Experience
2006 - 2013

Fortifiber Corporation

Senior Accounting Associate

Responsible for daily bank reconciliation and management report. Review payroll clerk calculations; prepare and file quarterly federal and multiple state payroll reports and tax deposits; prepare annual W-2 and 1099 statements. File annual personal property tax statements and multiple state sales tax reports. Assist with accounts payable, accounts receivable and customer credit review. Bookkeeper for owner's auxiliary companies. Assist with month-end closing and reports. Assist CFO as needed.

2004 - 2006

William J. Crandall Chartered

Bookkeeper

Responsible for accounts receivable, accounts payable and financial statements for individual clients, corporations and self-managed homeowner associations. Responsible for calculating payroll for small business clients, preparation of quarterly state and federal payroll reports and annual W-2 and 1099 statements. Assist with preparation of income tax returns.

2003

Legislative Counsel Bureau

Secretary, Senate Committee on Finance

Responsible for minutes of hearings. Created minutes log for committee staff. Assisted with creation of hearing index.

1995 - 1999

consulting

Operated Contract Drafting Services. Short and long-term computer drafting work for various mining and engineering firms. Certified AutoCAD operator.

1988 - 1995

Independence Mining Co. Inc.

Draftsperson, Exploration Geology Department, Jerritt Canyon mine
Responsible for creating and updating maps for geologists, USFS, BLM, presentations, etc. Types of maps included Plans of Operations, claim maps, land status maps, drill hole data, geology maps, soil sampling data, polygon maps and cross-sections. Prepared annual NDEP reclamation report for Exploration areas. Compiled data and created all initial maps for Army Corps of Engineers' 404 report.

MICHAELA TONKING

Michaela Tonking

546 Lantern Ct. Incline Village, Nevada

tonkingmichaela@gmail.com

EDUCATION AND CERTIFICATION

- 2016 *BROWN UNIVERSITY*, PROVIDENCE, RI – MASTERS OF ARTS – URBAN EDUCATION POLICY
Competitive, accelerated program integrating research, theory, and practice. Comprehensive, hands-on training in data analysis and data-based decision making, economic theory and application for policy analysis, human development in an urban education context, and urban demographics and politics.
- 2015 *UNIVERSITY OF COLORADO*, BOULDER CO – MASTERS OF SCIENCE AND BACHELORS OF SCIENCE – BUSINESS ADMINISTRATION EMPHASIS IN ACCOUNTING
Gained enhanced knowledge of financial statements and budgeting. Developed analytical skills in account testing and data driven results. Received proper amount of credit hours to sit for the CPA exam Passed all four parts of the CPA Exam and working to finish audit hours

RELEVANT EXPERIENCE

2018 – 2020

EDUCATE NEVADA NOW, NORTHERN NEVADA, NV – DATA AND ADVOCACY DIRECTOR

A nonprofit working to change and create a new way for funding schools in the state of Nevada. I act as Educate Nevada Now's Director of Data and Advocacy. I gather and analyze data and research related to ENN's school finance/resource Database which includes performance data, teacher data, budgets and survey results. I work with school districts and communications to create analytical presentation, conduct surveys, and create models to discuss various education issues facing the state. I advocate for the goals of ENN and the Fund Our Future NV coalition, through direct policy advocacy towards stakeholders and lawmakers, assisting with communications and PR, consensus building with various partners, and developing supporting data and research. I assist with outreach efforts, particularly in Northern Nevada and rural regions, by speaking to community and parent groups, meeting and coordinating with organizational partners, and managing partners interested in promoting ENN and/or the coalition's goals. I educate legislators and state officials on behalf of ENN and the coalition goals, including but not limited to testifying before the legislature and agencies, assisting in drafting white papers and reports to aid their decision making, and meeting directly with lawmakers.

2015- 2018

AUGENBLICK, PALAICH AND ASSOCIATES, DENVER, CO – ASSOCIATE

A consulting firm that works to improve quality, effectiveness and efficiency in our nation's public schools. I worked on with five states' school funding formulas ensuring there are adequate resources for all students. I created databases that analyzed the allocation of revenue in schools and districts across the state, as well as students' performance and growth. Additionally, I evaluated various education programs, I researched the costs associated with ten teacher preparation programs across the country as well as a comparison of their eligibility requirements, generated the return on investment of an early child care management software, assisted in the implementation of programs in the education and social services.

2015-2016

RHODE ISLAND'S SCHOOL FUNDING WORKING GROUP, PROVIDENCE, RI – RESEARCH ASSISTANT

A group appointed by the governor to analyze and address current problems in the state's school funding formula. I researched 50 states' funding formulas and their policies around local share contributions and English Language Learners. I ran correlation and regression models on students who are Free and Reduced Priced Lunch and ELL or have an IEP. I analyzed the policy implementations of providing a weight for students with IEPs versus applying a categorical grant.

2015-2016

BROWN UNIVERSITY, PROVIDENCE, RI – GRADUATE STUDENT ASSISTANT

The main liaison between the Urban Education Policy staff and the students. I organized and planned three guest speakers, admit day, and open house for prospective students. I designed and edited flyers, newsletter and invitations. I recruited all current admitted students and managed four ambassadors throughout the year.

2014

WOODLANDHILLS JUVENILE DETENTION CENTER, NASHVILLE, TN – INSTRUCTOR

A juvenile detention center designed for boys 12-19 who have more than one felony charge. The program provides specific treatment plans that must be followed before release. I instructed an English and History class during the day and developed interactive lessons on the holocaust and governmental systems. I lead discussions around power, race and lifelong goals.

2014

DELOITTE & TOUCHE, DENVER, CO – BUSY SEASON INTERN

A “big four” accounting firm responsible for auditing business financials and providing stakeholders with the most accurate information. I was responsible for validating the accuracy of accounts receivable, accounts payable, and inventory by reconciling bank statements, examining invoices, and counting inventory. I met with company heads and learned about the operations of their businesses and the checks and procedures they had in place.

LEADERSHIP

Present NEW LEADERS COUNCIL - FELLOW –

New Leaders Council is an six month intensive learning environment that equips fellows with the skills to run for office, manage campaigns, create start-ups and networks of thought leaders.

Present WE THE PEOPLE HIGH SCHOOL PROGRAM – COACH

A governmental debate class for high school students.

2014 NEW ERA COLORAD, BOULDER, CO – INTERN

A non-profit that is responsible for getting youth involved in democracy, as well as increasing the amount of registered voters. I worked to register and get 100 people to the polls. I developed an understanding of grassroots organizing through working to pass bills in the state congress around education and energy.

SKILLS

Microsoft Suite, STATA, Dedoose, Adobe Suite

SELECTED PROFESSIONAL ARTICLES AND REPORTS

Tonking, M., Booth M, and Morgan A. (September, 2019) *Realities of Nevada’s K-12 Budgets Across the Districts*. Educate Nevada Press Release.

Tonking M., Booth M., and Morgan A. (June, 2019) *Nevada’s Missed Opportunity to Transform K-12 Funding*. Educate Nevada Now Press Release

Tonking M., Booth M. and Morgan A. (March, 2019) *Analysis Highlights Disparity in Resources for FRL. ELL Students Statewide*. Educate Nevada Now Press Release.

APA (June, 2018) *Costing out the Resources Needed to Meet Michigan Standards and Requirements*. Report Submitted by APA to The Michigan School Finance Collaborative.

Tonking, M., Shen, Y, and DeCesare, D (2017). *Early Learning Ventures Cost Savings to Early Childcare and Education Providers*. Report Submitted by APA to Early Learning Ventures.

APA (June,2016) *Michigan Education Finance Study*. Report Submitted by APA to Michigan Department of Education