

NOTICE OF MEETING

The Audit Committee Meeting of the Incline Village General Improvement District will be held starting at 9:00 AM on November 27, 2023 in the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada.

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

A. ROLL CALL OF THE AUDIT COMMITTEE MEMBERS

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

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

B. PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. Audit Committee may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

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

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

-OR-

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

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

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

Incline Village General Improvement District

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

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

www.yourtahoeplace.com

NOTICE OF MEETING

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

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

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 a.m. on Tuesday a copy of this agenda (Audit Committee Session of November 27, 2023) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.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)

/s/ Heidi H. White

Heidi H. White

District Clerk (e-mail: hhw@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 Committees 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".***