

**IVGID**

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**General Manager**

**First 100 Day Plan**

**Prepared by Kent Walrack**

**Date: November 13, 2024**

## Introduction

In reviewing the current state- of- affairs with IVGID, it is important that we concentrate on the most pressing matters in the first 100 days of the new General Manager's focus in managing the District. The following Gant Chart outlines where this focus will be centered.

As you will note the following priorities will be prioritized first:

1. Finance/ Accounting Focused Work
2. Human Resource Recruiting Efforts
3. Tyler Munis Training
4. Focus on the 2023 and 2024 Audit Priorities
5. Departmental Reviews

In order to execute on these priorities, we will utilize all resources available to us to accomplish these objectives. These resources will include IVGID Management, Government Finance Resources and Associations, Temporary Staffing Agencies, CPA & Audit Firms, and Recruiting resources.

**IVGID**  
**Kent Walrack**  
**100 Day Plan**  
**Date: 11/13/2024**

Activity	Responsibility	12/2/2024	12/9/2024	12/16/2024	12/23/2024	12/30/2024	1/6/2025	1/13/2025	1/20/2025	1/27/2025	2/3/2025	2/10/2025	2/17/2025	2/24/2025	3/3/2025	3/10/2025
Departmental Introductions	IVGID Executive Team															
Finance/ Accounting Focused Work	Finance Team															
Human Resource Recruiting	HR Team															
Tyler Munis Training	IT/Finance Team															
Focus on the 2023 and 2024 Audit Priorities	Audit Committee/Finance Team															
Diamond Peak Ski Department	Diamond Peak Management Team															
Public Works	Public Works Management Team															
Parks and Recreation	Parks and Rec Management Team															
GOLF Courses	Golf Management Team															
Facilities & Weddings	Management Team															
Purchasing & Contracts	Purchasing and Contract Manager															
Human Resources	Human Resource Team															
Facilities and Weddings	Management Team															
Food Service Operations	Sr. Management Team															

Robin Brown Audit Issues

Priority List dated 11/13/2024

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Issues:

	Fraud Risk	Status	Completion Date	Source
Observation #1: Tyler Munis Implementation	H	O	2025-2027	Susan Griffith
Observation #2: Initiators and Approvers of Vendor Disbursements	H	C	10/15/2024	Susan Griffith
Observation #3: Insufficient Support for Vendor Disbursements	H	C	10/15/2024	Susan Griffith
Observation #4: Operating Bank Account and Bank Reconciliations	H	O	4/30/2025	Susan Griffith
Observation #5: Other Bank Accounts and Bank Reconciliations	H	O	4/30/2025	Susan Griffith
Observation #6: Operating Bank Account Reconciliations Have Unreconciled Differences	H	C	10/15/2024	Susan Griffith
Observation #7: Cash Entries Posted to General Ledger	H	C	10/15/2024	Susan Griffith
Observation #8: Treatment of Capital Costs	H	O	4/30/2025	Susan Griffith
Observation #9: Capitalization of Projects Relating to Repairs and Maintenance	H	O	TBD	Susan Griffith
Observation #10: Green Fee Pricing Schedules Not Followed	H	C	10/15/2024	Susan Griffith
Observation #11: Green Fee Play Passes	L	C	10/15/2024	Susan Griffith
Observation #12: Personal Use of Procurement Cards	H	O	12/31/2024	Susan Griffith
Observation #13: Insufficient and Inappropriate Support for Procurement Card Transactions	H	O	12/31/2024	Susan Griffith
Observation #14: Sales Tax Charges	L	O	TBD	Susan Griffith
Observation #15: Oversight of Procurement Card Program and Related Expense Reports	H	O	12/31/2024	Susan Griffith
Observation #16: Physical Inventory Observations and Reconciliations	H	C/O	4/30/2025	Susan Griffith
Observation #17: Inappropriate User Access in Point-of-Sale Systems	H	C	10/15/2024	Susan Griffith
Observation #18: Contracts Awarded May Exceed Board of Trustees Funding Approval	H	C	10/15/2024	Susan Griffith
Observation #19: Expenses Incurred Prior to Board of Trustees Funding Approval	M	C	10/15/2024	Susan Griffith
Observation #20: Yearly Budget Allocations by Board of Trustees May Not be Used	M	C	10/15/2024	Susan Griffith
Observation #21: Community Programs and Funding Not Approved by Board of Trustees	M	C	10/15/2024	Susan Griffith
Observation #22: Informal Process for Receiving Grants and Funding	M	C	10/15/2024	Susan Griffith
Observation #23: Sequential Gaps within Disbursement Checks	M	C	10/15/2024	Susan Griffith
Observation #24: Vendor & Employee Master Files - Duplicative and Overlapping Record Data	M	C	10/15/2024	Susan Griffith
Observation #25: Projects Relating to Private Funding or Donations	M	C	10/15/2024	Susan Griffith
Observation #26: North Lake Tahoe Fire Protection District Agreement with IVGID	M	C	10/15/2024	Susan Griffith
Observation #27: Petty Cash	M	C	10/15/2024	Susan Griffith
Observation #28: Physical Access to Vault	M	O	1/30/2025	Susan Griffith
Observation #29: Project Numbers are Reused	M	O	4/30/2025	Susan Griffith
Observation #30: Capital Expenditure Approval Process (Initial and Overruns)	M	C	10/15/2024	Susan Giffith
Observation #31: Review Capital Projects for Potential Bid Splitting	L	C	10/15/2024	Susan Giffith
Observation #32: Seasonal Discounts at Merchandise Stores Not Approved by Appropriate Level	L	C	10/15/2024	Susan Giffith
Observation #33: Employee Clothing Allowances	L	C	10/15/2024	Susan Giffith
Observation #34: Manual Financial Statement Consolidation Process	L	C	10/15/2024	Susan Giffith
Observation #35: Disbursements Reconciliation to the General Ledger	L	O	4/30/2025	Susan Giffith

Observation #36: Consolidated List of Executed Contracts is not Readily Available	L	O	TBD	Susan Giffith
Observation #37: Prevailing Wages Evidence for Contracts not Retained	L	C	10/15/2024	Susan Giffith
Observation #38: Frequency of Cash Collections	L	C	10/15/2024	Susan Giffith
Observation #39: Security of Cash During Cash Collections	L	C	10/15/2024	Susan Giffith
Observation #40: Lack of Internal Controls and Oversight at IVGID Golf Courses	L	C	10/15/2024	Susan Giffith
Observation #41: Customer Credit Card Processing Errors	L	C	10/15/2024	Susan Giffith

Fraud Risk    Status  
H-High        O-Open  
M-Medium     C-Closed  
L-Low