

# WASHOE COUNTY

*"Dedicated To Excellence in Public Service"*

[www.washoecounty.us](http://www.washoecounty.us)

## COMMITTEE MEMBERS

Commissioner Jeanne Herman  
Alt. Commissioner Vaughn Hartung  
Barbara Kinnison  
Denise Jacobsen  
Randy Brown  
Matthew Buehler  
County Manager Eric Brown



## INTERNAL AUDITOR

Samantha Pierce

## AGENDA

### WASHOE COUNTY AUDIT COMMITTEE

**Caucus Room**  
**1001 E. 9th St., #A205**

**Thursday, October 8, 2020**  
**2:00 p.m.**

**No members of the public will be allowed in the Caucus Room due to concerns for public safety resulting from the COVID-19 emergency and pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 1 which suspends the requirement in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and participate.**

NOTE: 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.

Public Comment will be available and is limited to three minutes per person and for all matters, whether listed on the agenda or not. Additionally, public comment of three minutes per person will be heard during individually numbered items on the agenda. Persons are invited to submit comments in writing on agenda items ~~and/or attend~~ and make comment on that item at the Audit Committee meeting. Persons may not allocate unused time to other speakers.

**Public comment can be submitted via email to [washoe311@washoecounty.us](mailto:washoe311@washoecounty.us) or by leaving a voice message at: (775) 954-4664. Voice messages received will either be broadcast into the Caucus Room during the meeting, or transcribed for entry into the record. The County will make reasonable efforts to include all comments received for public comment by email and voice-mail in the record. Please try to provide comments by 4:00 p.m. on October 7, 2020.**

Supporting documentation for the items on the agenda provided to Audit Committee members is available to members of the public at the County Manager's Office (1001 E. 9th Street, Bldg. A, 2nd Floor, Reno, Nevada), Samantha Pierce, Internal Auditor (775) 399-8988.

Pursuant to NRS 241.020, the Agenda for the Board of County Commissioners has been electronically posted at [www.washoecounty.us/mgrsoff/internal\\_audit.html](http://www.washoecounty.us/mgrsoff/internal_audit.html), and <https://notice.nv.gov>. Pursuant to Section 3 of the Declaration of Emergency Directive 006 ("Directive 006"), the requirement in NRS that notice agendas be physically posted within the State of Nevada has been suspended.

2:00 p.m.

1. Roll Call
2. Public Comment (comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Audit Committee agenda)
3. Approval of minutes for June 4, 2020 meeting (for possible action)
4. Audit Report Update –Samantha Pierce, Internal Auditor
  - In Progress:
    - Cash Controls (Phase 2 & 3)
  - Follow-Up:
    - Three Year Review of Completed Audits
  - Other:
    - Software Request
    - Volunteered for Washoe 311
    - Items approved by the Board
      - a. Three Year Schedule
      - b. Annual Report
      - c. Human Services Agency Audit
      - d. Cash Control Audit – Phase 1
5. Fraud Hotline (for possible action)
  - Complaint Received
6. Calendaring of the next fiscal year Audit Committee meetings - tentative:
  - January 7, 2020 @ 2:00 PM
  - April 1, 2020 @ 2:00 PM
  - June 24, 2020 @ 2:00 PM
7. Audit Committee Member Comments – limited to announcements or issues proposed for future agendas and/or workshops
8. Public Comment (comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Audit Committee agenda)

Audit Committee Meeting  
Washoe County, Nevada  
Wednesday, June 4, 2020 at 2:00 PM

Voting Members: Commissioner Jeanne Herman, Randy Brown, Barbara Kinnison, Denise Jacobsen

Non-Voting Member: County Manager Erik Brown

Absent: Commissioner Vaughn Hartung, Matthew Buehler

Other Attendees: Samantha Pierce (Internal Audit), Christine Vuletich (Assistant County Manager), Cathy Hill (Comptroller), Kate Thomas (Assistant County Manager)

Agenda Item 1 - Roll Call

The meeting was called to order at 2:00 PM and Ms. Pierce performed the roll call – those listed above were present.

Agenda Item 2 - Public Comment

No public comment. Ms. Pierce noted public comment was completed through the Washoe 311 systems to comply with the Governor's directive for COVID. No emails or voicemails were received for this meeting.

Agenda Item 3 – New Commissioner Appointments

Ms. Pierce explained that in January the Board of County Commissioners assigned Commissioner Herman is the primary commissioner for this board with Commissioner Hartung assigned as secondary.

Agenda Item 4 - Approval of minutes for January 8, 2020 meeting

Commissioner Herman moved to approve the minutes. Barbara Kinnison seconded the motion, which carried unanimously.

Agenda Item 5 – Audit Update

Ms. Pierce presented the completed audit on the Human Services Agency. Ms. Pierce explained the report format and gave an overview of the agency. There were approximately 300 employees and 75% of those were in child services, 15% in senior and adult, with the remaining 10% in administration. The audit was conducted via shadowing with approximately 80 employees shadowed over a three-month period. Nevada revised Statute and County Code were reviewed where needed and the book "Bridges Out of Poverty" was read to gain an overall understanding of the agency and the work they complete. The training "Life of a Case" was also completed as to understand how a case would work it's way through the agency.

Audit Committee Meeting  
Washoe County, Nevada  
Wednesday, June 4, 2020 at 2:00 PM

Ms. Pierce explained the findings and recommendations were categorized into four areas: employee retention, case load demand, policy and software, other obstacles. Data was reviewed for years of service, promotional movements and longevity. Risks associated with the findings were discussed. Recommendations included: caseworker rotation, mandatory admin days, mini bootcamps, weighted caseloads, software audit, and employee committees for policy review. Management comment was included for all recommendations and they agreed with all of them and working on implementing some. Ms. Jacobsen asked for clarification on caseload demand recommendation and the corresponding management comment. Ms. Kinnison commented on the open recruitment management comment with human resources. Ms. Jacobsen inquired as to what the follow-up will look like. Ms. Pierce explained that every year a follow-up with management occurs to see what recommendations have been implemented.

Ms. Pierce updated the committee that the cash control audit was still in progress and that it had been delayed due to the COVID closure and restrictions with not all agencies resuming in-person operations.

Ms. Pierce also talked about completing some follow-up on the previous auditors' recommendations.

Other items Ms. Pierce was working on were the continuous process improvements, software requests, Washoe 311 volunteer, minimum accounting standard audit updates, and May was international internal audit awareness month and the Board did a proclamation.

This was a non-action item therefore no motion was given.

Agenda Item 6 – Three Year Audit Schedule

The following schedule was discussed:

<u>Fiscal Year Ending 06/30/2021</u>	<u>Fiscal Year Ending 06/30/2022</u>	<u>Fiscal Year Ending 06/30/2023</u>
Cash Control Audit	Parks Revenue	Disaster Recovery
Public Administrator's Office	Facilities Maintenance	Telephone Expense
Public Guardian's Office	Utility Billing	Debt Service Fund
Workman's Comp	Sheriffs Fees	Travel Expense

Barbara Kinnison moved to approve the three-year schedule. Commissioner Herman seconded the motion, which carried unanimously.

Agenda Item 7 - Items for the Board of County Commissioners

Both the three-year schedule and the annual report will be taken the Board of County Commissioners within the month for approval.

Audit Committee Meeting  
Washoe County, Nevada  
Wednesday, June 4, 2020 at 2:00 PM

Agenda Item 8 – Fraud Hotline

Mr. Buehler requested this be discussed at the prior meeting during comments therefore it was added as an action item for this meeting and Ms. Pierce brought example of fraud hotlines to aid in the discussion.

Ms. Pierce suggested to add a “fraud, waste and abuse” section to her internal audit website which would discuss what it is and how to report. The reporting structure would be through the current Washoe 311 center. The reports would be routed to Ms. Pierce who would then bring them to the committee at the quarterly meetings for review.

Agenda Item 9 - Calendaring of meetings

The following dates were tentatively scheduled for the audit committee quarterly meetings for the rest of the fiscal year.

This was a non-action item therefore no motion was given.

October 8, 2020 @ 2:00 PM  
January 7, 2020 @ 2:00 PM  
April 1, 2020 @ 2:00 PM  
June 24, 2020 @ 2:00 PM

Agenda Item 10 - Audit Committee Member Comments

None

Agenda Item 11 - Public Comment

No public comment

Adjournment

At 2:58 PM the meeting was adjourned

Hi Samantha:

I saw that a hotline was being proposed for Audit. I would like to make the following anonymous complaint. Please let me know if this is possible and if you have any questions.

Thank you.

[REDACTED]

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Washoe County has authorized grants to the Incline Village General Improvement District (IVGID) for services and PROGRAMS the District is not authorized to provide according to Nevada state law.

IVGID was formed in 1961 by [emergency] ordinance 97. IVGID was to provide sewer, water and trash services. The Trustees who were appointed were all officers of the Crystal Bay Development Company, the primary developer of Incline Village. Today, that would be regarded as a conflict of interest and cause accusations of open meeting violations. But this was an earlier era.

In October 1965, the Chairman of IVGID's Board, Harold S. Tiller, who was still an officer of CBDC, petitioned Washoe County Commissioners to add public recreation to IVGID's authorities (see attached). He also lobbied the legislature to add Recreational facilities to NRS 318. The commissioners authorized the addition of "public recreation" to Ordinance 97 in 1965, presumably based on Mr. Tiller's representations. However, the facilities were never privatized.

NRS 318.143 Recreational facilities.

1. Subject to the provisions of subsection 2, the board may acquire, construct, reconstruct, improve, extend and better lands, works, systems and facilities for recreation.
2. If the proposed recreational facilities are situated within 7 miles from the boundary of an incorporated city or unincorporated town, and if the county in which the proposed recreational facilities are situated has adopted a recreation plan pursuant to NRS 278.010 to 278.630, inclusive, the authority conferred by subsection 1 may be exercised only in conformity with such plan.
3. Such recreational facilities may include without limitation exposition buildings, museums, skating rinks, other type rinks, fieldhouses, sports arenas, bowling alleys, swimming pools, stadiums, golf courses, tennis courts, squash courts, other courts, ball fields, other athletic fields, tracks, playgrounds, bowling greens, ball parks, public parks, promenades, beaches, marinas, levees, piers, docks, wharves, boat basins, boathouses, harborages, anchorages, gymnasiums, appurtenant shower, locker and other bathhouse facilities, amusement halls, dance halls, concert halls, theaters, auditoriums, aviaries, aquariums, zoological gardens, biological gardens and vivariums (or any combination thereof).

(Added to NRS by 1965, 1088; A 1967, 1714; 1971, 1054)

<https://www.leg.state.nv.us/NRS/NRS-318.html>

In 2019, IVGID stated in its CAFR that it received an operating grant from Washoe County, received a month in arrears. \$17,000 (page 35 of PDF)

In 2018, IVGID stated in its CAFR that it received an operating grant from Washoe County, received a month in arrears. NO AMT SPECIFIED (page 46 of PDF)

In 2017, IVGID stated in its CAFR that it received an operating grant from Washoe County, received quarterly. NO AMT SPECIFIED (page 44 of PDF)

In 2016, IVGID stated in its CAFR that it received an operating grant from Washoe County, received quarterly. NO AMT SPECIFIED (page 49 of PDF)

In 2015, IVGID stated in its CAFR that it received an operating grant from Washoe County, received quarterly. NO AMT SPECIFIED (page 44 of PDF)

In 2014, IVGID stated in its CAFR that it received an operating grant from Washoe County, received quarterly. NO AMT SPECIFIED (page 42 of PDF)

In 2013, IVGID stated in its CAFR that it received an operating grant from Washoe County, received quarterly. NO AMT SPECIFIED (page 44 of PDF)

In 2012, IVGID stated in its CAFR that it received an operating grant from Washoe County, received quarterly. NO AMT SPECIFIED (page 43 of PDF)

In 2011, IVGID stated in its CAFR that it received an operating grant from Washoe County, received quarterly. NO AMT SPECIFIED

In 2010, IVGID stated in its CAFR that it received an operating grant from Washoe County, received quarterly. NO AMT SPECIFIED

I apologize that I can't give the amount of the grant for each fiscal year. However, residents have complained about IVGID's CAFRs for decades, and numerous errors have been found. So I believe IVGID has received operational grants from Washoe County, but I do not have evidence of the exact amounts.

There is nothing in NRS 318 about providing public recreation PROGRAMS, only providing FACILITIES. Yet IVGID provides PROGRAMS for Seniors, for which it has received grants from Washoe County Commissioners. These programs LOSE MONEY, and are subsidized by each parcel owner paying a "recreational fee / beach fee" which is now \$830 per year.

There is nothing in NRS 318 about providing transportation PROGRAMS. Yet IVGID provides transportation, including shuttles to the airport for Seniors. I believe a grant was received from the Washoe County Commissioners for this program. This transportation program LOSES MONEY, and is subsidized by each parcel owner paying a "recreational fee / beach fee" which is now \$830 per year.

Residents complained to Commissioner Berkbigler in 2015 (see attached). Nothing was done to resolve the complaints. Thus my complaint to you.

The Washoe County Commissioners should only make operating grants to entities which are legally authorized to provide such PROGRAMS.

Nevada is a DILLON'S RULE STATE. See NRS 268.001. Therefore, IVGID is limited in the services it should provide: water, sewer, trash, and recreational facilities - NOT PROGRAMS.

In fact, in its CAFR of 2019, page 48, IVGID states, "Under the law, this General Improvement District has been granted authority by Washoe County to provide water, sewer and solid waste sendees, and recreational facilities and programs."

However, the word PROGRAMS is not part of NRS 318. The District has ADDED this word - but it is NOT IN NRS 318. Under Dillon's Rule, IVGID lacks statutory authority for recreational programs.

I suggest you determine the amount of operating grants Washoe County is giving IVGID for a period of years, including 2019, and determine whether IVGID

Hi Samantha:

My earlier message was truncated. But the attachments were delivered ok. This is the full anonymous complaint. My apologies.

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Complaint -

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There is nothing in NRS 318 about providing public recreation PROGRAMS or OPERATIONS, only providing FACILITIES. Yet IVGID provides PROGRAMS for Seniors, for which it has received grants from Washoe County Commissioners. These programs LOSE MONEY, and are subsidized by each parcel owner paying a "recreational fee / beach fee" which is now \$830 per year.

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Attachment - Berkbigler letter - Report\_-\_Item\_J.1.a.\_-\_OML\_File\_Nos\_13897-155\_and\_-159\_1-27-16\_p32.pdf  
1965\_Tiller\_letter\_searchable.pdf

#### More on Dillon's Rule

A) IVGID is a type of government known as "local government" per NRS Chapter 354 which is critical to applying Nevada law correctly.

"Local government" means every political subdivision or other (a) entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitation, counties, cities, towns, boards, school districts and other districts organized pursuant to chapters 244A, 318, 318A and 379 of NRS, NRS 450.550 to 450.750, inclusive, and chapters 474, 541, 543 and 555 of NRS, and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision."

B) Local government has limited powers as Nevada is a "Dillon's Rule" state. Nevada AG OPINION 16-07 Historically, the Nevada Supreme Court has adopted and applied a common law limitation of local government power known as Dillon's Rule. See *Ronnow v. City of Las Vegas*, 57 Nev. 332, 342, 65 P.2d 133, 136 (1937). Under that general rule, a local government is authorized to exercise only those powers which are expressly granted, which are necessarily implied to carry out powers expressly granted, or essential to the accomplishment of the declared objects and purposes of the local government. "Any fair [or] reasonable . . . doubt concerning the existence of power" is resolved against a local government entity seeking to exercise it, and it "is denied. . . All acts beyond the scope of the powers granted are void." [bold added] ) Id. at 343, 65 P.2d at 136. Dillon's Rule is a rule of construction, serving as an aid in determining legislative intent. BLACK'S LAW DICTIONARY 412 (5th ed. 1979).

With the passage of Senate Bill 29 in 2015 (S.B. 29), the Nevada Legislature modified the historical Dillon's Rule to grant to boards of county commissioners, in the absence of a constitutional or statutory provision requiring a power to be exercised in a specific manner, "[a]ll other powers necessary or proper to address matters of local concern for the effective operation of county government, whether or not the powers are expressly granted to the board." NRS 244.146(1). In the face of "any fair or reasonable doubt concerning the existence of a power of the board to address a matter of local concern it must be presumed that the board has the power unless it is rebutted by evidence of a contrary intent by the Legislature."

S.B. 29 did not modify Dillon's Rule with regard to "(a) Any local governing body other than a board of county commissioners; or (b) Any powers other than those necessary or proper to address matters of local concern for the effective operation of county government." NRS 244.137(7).

[http://ag.nv.gov/uploadedFiles/agnvgov/Content/Publications/2016-08-24\\_AGO\\_2016-07.pdf](http://ag.nv.gov/uploadedFiles/agnvgov/Content/Publications/2016-08-24_AGO_2016-07.pdf)

C) Incline Village is an unincorporated area of Washoe County, and is NOT a Township, and NOT a city.

Good afternoon Samantha:

I understand this must go before the Audit Committee. I was thinking it should have gone before this time, but I can see the AC only meets a few times a year.

[https://www.washoecounty.us/mgrsoff/internal\\_audit.php](https://www.washoecounty.us/mgrsoff/internal_audit.php)

**Please add the following information to what I provided previously.**

NRS 377 gave COUNTIES certain powers, including Recreational Programs, which are defined. There is also a definition of recreational facilities.

<https://www.leg.state.nv.us/NRS/NRS-377A.html>

NRS 377A.017 “Recreational facility” defined. “Recreational facility” means real and personal property and improvements to real property for athletic, cultural and leisure activities and all appurtenances or customary facilities and uses associated therewith. The term does not include a golf course, a driving range used to practice the sport of golf or any similar facility related to the sport of golf.

(Added to NRS by [2005, 1395](#))

NRS 377A.0175 “Recreational program” defined. “Recreational program” means a program that is designed to provide athletic, cultural or leisure activities to members of the general public.

(Added to NRS by [2005, 1396](#)) [2005 SB 170]

NRS gave NO power to GIDs regarding Recreational Programs, and the word Program does not appear in NRS 318. When SB170 was passed in 2005, the legislature could have given power to GIDs regarding senior citizen PROGRAMS - BUT the Legislature DID NOT give such power. GIDs (such as IVGID) are not referred to in NRS 377.

Let me know if you have any questions. Thank you for the update on the process.

██████████

----- Original Message -----

On Monday, August 31, 2020 12:40 PM, Pierce, Samantha <[SPierce@washoecounty.us](mailto:SPierce@washoecounty.us)> wrote:

Hello [REDACTED]

This complaint will be brought to the next audit committee meeting for discussion, which is currently scheduled in October. I cannot conduct an audit or investigation without first taking it to the audit committee so I do not have an update as of yet.

Thank you,



**Samantha Pierce**

**Internal Auditor | Office of the County Manager**

[spierce@washoecounty.us](mailto:spierce@washoecounty.us) | Office: 775.328.2064 | Cell: 775.399.8988

1001 E. Ninth St., Bldg. A, Reno, NV 89512



**From:** [REDACTED]

**Sent:** Tuesday, August 25, 2020 7:04 AM

**To:** Pierce, Samantha <[SPierce@washoecounty.us](mailto:SPierce@washoecounty.us)>

**Subject:** Re: Hotline?

Hi Samantha:

I am following up to see what transpired with the complaint below.

Thank you in advance for your update.

[REDACTED]

## INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

POST OFFICE BOX 807  
INCLINE VILLAGE, NEVADA

October 25, 1963

Board of County Commissioners  
Washoe County  
Nevada

Re: Ordinance to add power to acquire  
and operate recreation facilities  
to present powers of Incline Village  
General Improvement District

### PUBLIC CONVENIENCE AND NECESSITY

Incline Village is designed to be a complete recreational area. To this end, when completed, there will be two great golf courses; the finest tennis facilities in the world in the Tahoe Macquet Club; a major ski development; riding stables with a vast area for activities such as trails to the very crest of the mountains and to remote places for evening and all-night cookouts, both by horse back and wagon hay rides; gaming and related night club entertainment and a cultural center with related youth programs.

After all of the foregoing, you have to consider the availability of the use of Lake Tahoe the most important and actually the very heart of a complete recreational base. To this end, it seems highly desirable to acquire facilities for such use and to acquire them as public property (public to the property owners within the District). With the acquisition of the two pieces of lake frontage (see attached maps) the property owners of the Incline Village General Improvement District would be assured forever of access to and use of Lake Tahoe. Those two lake front properties would be used as family parks for picnics and swimming and for boating access to the lake for fishing and water skiing.

### ECONOMIC FEASIBILITY

All of the recreational facilities except the park properties (including the two beaches) are, or will be, privately owned and operated. The assessed value of Incline Village General Improvement District, together with its expected growth, will readily finance the acquisition and operation of the two beaches. The feasibility of a bond issue to acquire these properties will have to be passed upon and approved by the Washoe County Bond Commission. For your present consideration and future use by the Bond Commission, the Trustees of the Incline Village General Improvement District present their projection of taxes necessary to finance the acquisition of the beaches and the operation thereof. The projection is based upon the following assumptions:

65-968

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October 25, 1965

1. That the beaches can be acquired for \$1,250,000.00;
2. That the operating expense will average \$20,000.00 annually;
3. That the bonds can be sold at a 4-3/4% yield;
4. That the bond issue include a working capital bond reserve for the first two years due to the Nevada property tax being one year behind on collection together with the fact that it will take another year to get the tax levied to apply on the debt retirement; and
5. That the total bond issue amount to \$1,458,000.00 for costs, acquisition and working capital and reserve.

Tax Year	Debt Service Equipment	Operating Expenses	Total	Assessed Value of District	Tax Rate per \$100
1966-67	\$ 69,255.00	20,000.00	89,255.00	15 M	None
1967-68	69,255.00	20,000.00	89,255.00	20 M	None
1968-69	69,255.00	20,000.00	89,255.00	25 M	0.357
1969-70	121,972.00	20,000.00	141,972.00	30 M	0.473
1970-71	119,407.00	20,000.00	139,407.00	35 M	0.398
1971-72	116,842.00	20,000.00	136,842.00	40 M	0.341
1972-73	114,277.00	20,000.00	134,277.00	45 M	0.298
1973-74	111,712.00	20,000.00	131,712.00	50 M	0.263
1974-75	109,147.00	20,000.00	129,147.00	55 M	0.235
1975-76	106,582.00	20,000.00	126,582.00	60 M	0.211
1976-77	104,017.00	20,000.00	124,017.00	65 M	0.206
1977-78	101,452.00	20,000.00	121,452.00	70 M	0.174
1978-79	98,887.00	20,000.00	118,887.00	75 M	0.159
1979-80	96,322.00	20,000.00	116,322.00	80 M	0.145

Tax rate to continue to decrease as assessed value goes up and principal is retired. At this point (1979-80) \$594,000.00 of principal has been retired, leaving an unpaid principal of \$864,000.00 to be retired over the remaining 16 years.

To clarify again the no tax for the first two years, the bond proceeds would be used as follows:

Acquisition	\$1,250,000.00
Working capital bond reserve	178,510.00
Expense of bond issue	25,490.00
	<u>\$1,458,000.00</u>

Attachments:  
 Development Map  
 Summary of Appraisal by  
 Real Estate Research Corporation

Submitted for the record by  
 INCLINE VILLAGE GENERAL IMPROVE-  
 MENT DISTRICT

*Harold B. Miller*  
 Harold B. Miller, Treasurer

This certificate is at-  
 test, this 25th day of October, 1965, that a true and correct copy of the  
 foregoing resolution has been filed in my office.

By *Charles B. Miller* Clerk in and for the  
 County of Washoe, State of Nevada

Deputy





## WASHOE COUNTY COMMISSION

*"Dedicated to Excellence in Public Service"*

8/18/15  
KT 10:19

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July 14, 2015

Jim Smith, Chairman  
Incline Village General Improvement District  
893 Southwood Boulevard  
Incline Village, Nevada 89451

Dear Chairman Smith:

The purpose of this letter is to invite you and any other appropriate representatives from the Incline Village General Improvement District to present at the Washoe County Commission meeting on August 25, 2015 (3:00 pm time certain). I respectfully ask that you address several issues identified by mutual constituents of IVGID and Washoe County Commission District 1. The specific issues and questions our constituents have brought to my attention that I invite you to address include:

1. IVGID sponsored transportation services: the IVGID Board approval process for providing transportation services; statutory authority to provide transportation services; and funding for transportation services.
2. IVGID sponsored "magazine publishing": the IVGID Board approval process for magazine publishing; statutory authority to provide magazine services; and funding for magazine publishing.
3. Recreation fees: the status of IVGID recreation fees with regard to such fees that previously were collected to pay bond debt now that the bonds have been retired; and the authority and approval process to repurpose recreation fees for other uses.

Please consider this invitation as an opportunity for you as the Chair of IVGID to address these issues, and to open a dialogue between IVGID and the Washoe County Commission on topics of mutual interest. I look forward to your response to this invitation. If you or your staff has questions regarding the identified issues, or questions about the BCC meeting process, please contact me or County Manager John Slaughter (775-328-2060).

I look forward to the opportunity to begin the dialogue on these issues of mutual concern.

Sincerely,

A handwritten signature in black ink that reads "Marsha Berkbigler".

Marsha Berkbigler  
Chair  
Washoe County Commission

cc: John Slaughter, Washoe County Manager  
Steve Pinkerton, General Manager, Incline Village General Improvement District

WASHOE COUNTY IS AN EQUAL OPPORTUNITY EMPLOYER