

MEMORANDUM

TO: Board of Trustees

THROUGH: Ray Tulloch, Treasurer

FROM: Ray Tulloch, Treasurer
Michaela Tonking, Trustee

SUBJECT: Review, discuss and possibly accept the Moss Adams Report

DATE: August 27, 2023

I. RECOMMENDATION

That the Board review and discuss the Moss Adams report and accept the findings, in whole or in part and agree on next steps.

II. BACKGROUND

Moss Adams was engaged by the Board to review and evaluate elements of IVGID's operations including:

- The District's Strategic Plan and development process
- The senior management team's organizational structure and job descriptions
- The Board Policies, District Policies and Procedure Resolutions, and financial operational procedures and internal controls for inclusion of appropriate internal controls and alignment with best practice

The purpose of this work was to identify improvement opportunities to increase the effectiveness and efficiency of IVGID operations. The review included interviews with IVGID Senior Management and Trustees as well as analysis of District Policies and Procedures and Internal Control environment.

As a result of the review, Moss Adams has made a number of recommendations, most critical of which is the urgent need to develop and produce an updated Strategic Plan. This revised plan should incorporate and build on input from all stakeholders – Community, Trustees and Staff – to provide an actionable roadmap for effectively prioritizing investments and actions.

The review has also made recommendations on some restructuring of the Senior Management team to provide improved focus and accountability.

The review was overseen by Trustees Tulloch and Tonking.

III. **ALTERNATIVES**

The Board could accept the report but take no further action.

IV. **ATTACHMENTS**

Moss Adams IVGID Management Consulting Report FINAL

IVGID Policy Gap Analysis FINAL

IVGID Board Presentation

V. **DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES**

- Which report recommendations to accept
- Which report recommendations to reject or modify
- Prioritization of actions to implement recommendations
- Timelines for implementation



FINAL REPORT

Incline Village General Improvement District

MANAGEMENT CONSULTING SERVICES – PHASE 1 REPORT

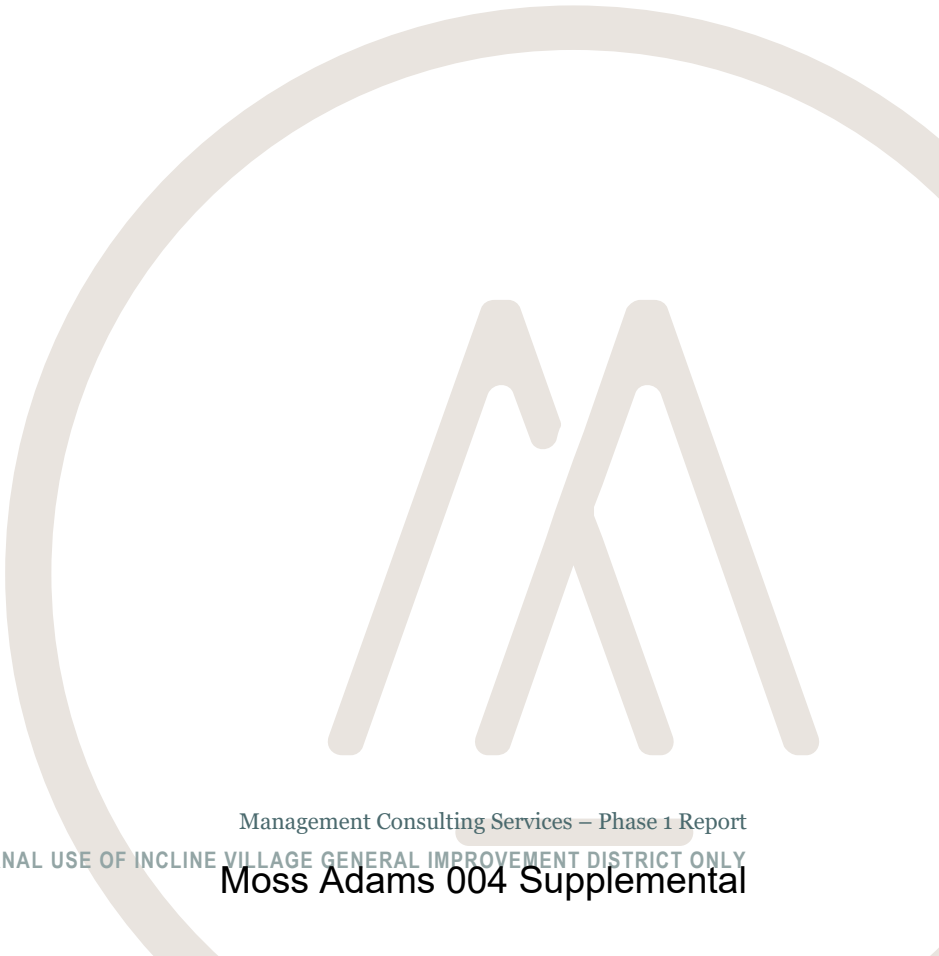
August 25, 2023

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I. INTRODUCTION

A. BACKGROUND

Moss Adams LLP (Moss Adams) was contracted by the Incline Village General Improvement District (IVGID or the District) to perform the first phase of a two-part project. The initial phase involved reviewing and analyzing various aspects of the District’s leadership environment—including the District’s Strategic Plan, senior management team structure and roles, and Board and District policies and procedures. The goal was to identify opportunities for improvement and provide recommendations to increase the effectiveness and efficiency of operations in alignment with industry best practices.

B. SCOPE AND METHODOLOGY

As part of this work, we evaluated various elements of IVGID’s leadership environment, including reviewing:

- The District’s Strategic Plan and development process
- The senior management team’s organizational structure and job descriptions
- The Board Policies, District Policies and Procedure Resolutions, and financial operational procedures for inclusion of appropriate internal controls and alignment with best practice

The assessment was performed between June and July 2023, and the initial draft report with recommendations was provided to IVGID Board representatives in August 2023. The project consisted of four major phases.

PHASE		DESCRIPTION
1	Start-Up and Management	➤ Project initiation consisted of collaborative project planning with IVGID’s Board and management representatives, and project management, including developing our scope of work and final work plan.
2	Fact-Finding and Data Collection	➤ The second phase included interviews, document reviews, and best practice research. We worked with IVGID to obtain the most current information and insights. <ul style="list-style-type: none">• Interviews: We conducted interviews with all members of IVGID’s Board of Trustees and senior management team.• Document Review: We received documents including policies, procedures, planning documents, budgets, reports, job descriptions, and others.• Best Practice Research: Based on the opportunities for improvement identified, we conducted research to ascertain best practices within the public sector.
3	Analysis	➤ Based on the information gained during our fieldwork phase, we assessed the current conditions and identified opportunities for improvement. Leveraging best practice information and our own experience from working with similar entities, we developed practical recommendations.



PHASE	DESCRIPTION
4	Reporting Results ➤ We communicated the results of our analysis with observations and recommendations presented first in a draft report that was reviewed with IVGID Board representatives to validate facts and confirm the relevance of recommendations before finalizing the report.

We would like to thank IVGID leadership and staff for their willingness to assist in this assessment.



II. STRATEGIC PLAN ASSESSMENT

Current State

A core function of any governing body is to set and monitor the strategic direction of the organization. Within this context, the District has followed best practices by developing a multi-year strategic plan.¹ By grounding its day-to-day work in the long-term vision for the community and core mission of the District, IVGID should be able to ensure that resources are strategically allocated to support long-term success and provide consistency of vision and direction—even as members of the Board or the management team exit the organization. However, the most recent 2021-2023 Strategic Plan has some significant limitations that hinder its effectiveness.

Plan Development

IVGID's current strategic plan was developed in 2021 to help the District achieve the following intentions:

- Become more strategic and less tactical
- Create a systematic approach to define longer-term principles and identify the means to achieve them
- Provide the District with the ability to channel resources in a strategic manner that yields the greatest benefit to parcel owners and customers
- Provide a balanced approach toward addressing objectives of District parcel owners, customers, finances, internal processes, and education and growth of employees
- Enable the District to plan and execute continuous improvements throughout the organization

The plan was developed in alignment with the Board of Trustees Policy 1.1.0. In general, this policy is well aligned with planning best practices. However, interviewees noted several challenges during the planning phase for the 2021-2023 plan:

- The plan was primarily developed by the organization's senior management team and then brought to the Board for sign-off. While it is appropriate and well-aligned with best practice for the planning process to be initiated and conducted by the organization's chief executive² (in this case the General Manager), it is also critically important to include active Board participation and input. Typically, boards would provide policy guidance to set the high-level strategic elements of the plan—including mission, vision, values, and long-range goals (aka the strategy). Then the management team is responsible for determining and implementing the best means to achieve these objectives (aka the tactical operations).
- Beyond the senior management team, there was limited employee engagement in the planning process. As part of both communication, alignment, and change management efforts, it can be highly beneficial to engage all staff in the planning process.
- There was limited stakeholder engagement to inform the assessment of environmental factors or provide input on community priorities. The District serves the community, so planning activities should take the community's needs into consideration. Ideally, this type of work would be grounded in both quantitative and representative feedback methods (like a statistically significant

¹ [GFAO Strategic Planning](#)

² [GFAO Strategic Planning](#)



community survey) and qualitative input that can be gathered through methods like focus groups or open houses.

While the current strategic plan coverage only extends through 2023, the Board has not yet been engaged to develop a new plan.

Plan Structure and Contents

IVGID's current strategic plan contains the following elements:

- Vision statement
- Mission statement
- Value statement
- Mantra statement
- Introductory message that describes the plan benefits, process, and key development dates
- Long-range principles that describe the overarching goals of the District
- For each long-range principle, the plan includes:
 - Strategies that describe how the organization envisions accomplishing the objective
 - Long-term initiatives which describe the activities that need to be accomplished
 - Budget Initiatives for 2021-2023 which describe the measurable 2021-2023 work plan efforts that support the objectives and related strategies
- Implementation process
- Reassessment process

While certain elements of the planning document—like the mission, vision, and value statements—are well aligned with best practice, there are opportunities to improve the overarching structure and plan contents.

First, the current report structure of Long-Range Principles, Strategies, Long-Term Initiatives, and Budget Initiatives is confusing and difficult to navigate. In particular, it is challenging to easily determine the distinction between Long-Term Initiatives and Budget Initiatives. Some interviewees noted that the format does not lend itself to clear implementation planning.

Second, the plan spans a three-year period. While this is sufficient for industry standards, IVGID may benefit from a five-year plan to provide additional time to accomplish some of the larger strategic goals. In addition, the District's Strategic Planning Policy references a five-year planning cycle, indicating that it was the intention to produce a longer-range plan.

Third, while the current strategic plan does reference other plans and planning activities—including financial plans, capital planning initiatives, and support for regional strategies for items like implementing water system infrastructure for fire suppression—many of the references are very high level. It is also unclear how the strategic plan related to these other planning initiatives. As a result, some interviewees noted that there may be a lack of alignment between various District plans.

Finally, the 2021-2023 Strategic Plan lacks specific Key Performance Indicators (KPIs) or other performance measures. Staff report that this format was an intentional request from a previous Board. However, performance reporting is referenced throughout the Implementation section of the plan, including the following intended action items:



- Post a summary or shortened version of the Strategic Plan on the District's website and track results on the website as well. It may also be helpful to print a short summary of the Strategic Plan's progress to distribute to interested partners, parcel owners, and customers.
- Provide an update on the Plan's implementation and results on an annual basis.
- Conduct employee meetings on a quarterly or semi-annual basis to review the Strategic Plan's progress and results and report on progress to the Board of Trustees.
- Track the measurement system on a quarterly basis. Some of the measures will be calculated annually. Provide an annual narrative about the results. Review the measures on an annual basis and make adjustments as necessary to ensure the measures continuously add value to decision-making. Include a combination of lagging and leading indicators. (Lagging indicators or outcomes measure past performance; leading indicators or performance drivers assist in establishing future performance.)

While some of these activities have taken place, some have not yet been established. For instance, the strategic plan has been posted to the District's website³, but performance measures are not being tracked or reported there. In terms of regular reports to the Board, the District has posted the May 2022 and December 2022 strategic plan update to the website.⁴ It does not appear that additional updates have been provided in 2023.

In addition, the District's Performance Measurement for Decision Making Policy 4.1.0 also outlines expectations for general performance reporting. It does not appear that the District is currently implementing this policy.

Staff also report that there have been differing directions from previous Boards on what data or report formats are the most useful. Shifting expectations may have made it more difficult to establish a consistent performance reporting framework.

The lack of unified performance measurement has resulted in several challenges for IVGID:

- *Informed Decision-Making:* Without clear goals and KPIs, it is challenging for IVGID leadership to objectively understand how effectively the organization is delivering intended services. Without this information, decisions can often be based on more subjective measures like anecdotal evidence and political pressure.
- *Accountability and Organizational Learning:* Without clear reporting structures and processes, it can be challenging to cultivate accountability, or to identify areas for organizational learning and improvement.
- *External Communication:* Without data, community members are not able to view a coherent, comprehensive, and consistent picture of IVGID's performance and track large-scale progress toward mission-critical goals. Data can help IVGID better tell its story and show its value to stakeholders.

Utilization of the Strategic Plan

The strategic plan should serve as a high-level decision-making framework that provides a foundation for evaluating new initiatives, project prioritization, and emergent strategies. By utilizing the principles

³ [2021-2023 Strategic Plan](#)

⁴ [May and December 2022 Update](#)



and goals established within the strategic plan, a leadership team should be able to evaluate new initiatives against the following factors:

- Will this initiative support our long-term vision for the community?
- Is this initiative aligned with our organization’s mission, scope, and delegated powers, or would it be better handled by a different party?
- Does this initiative align with the values of our organization?
- Does this initiative actively support an organization-wide goal or objective?

Within its Implementation section, the 2021-2023 Strategic Plan explicitly notes the intention to use the document as a guidepost for District decision-making. In alignment, some members of the senior management team reported that the strategic plan is actively used by that team to prioritize work. However, this work is not being actively communicated up to the Board. For example, while staff may have a clear understanding of how specific initiatives stem from the strategic plan and are actively reporting on budget initiatives, Board members report that is often unclear how projects directly relate to strategic goals (especially in light the format and age of the current strategic plan). More importantly, the strategic plan is not yet being used at the Board level to guide strategic, policy, or financial decisions.

In this type of environment, it is common for board members to operate at more of a tactical level than a strategic level—which limits their ability to focus on long-term goals (see [Roles and Responsibilities](#)). In addition, this type of planning environment is often highly reactive, whereby multiple projects are considered a top priority and priorities often change.

Finally, while staff regularly report on key activities (including budget initiatives, financial information, and capital improvement projects), IVGID has not developed annual department implementation plans that are directly tied to the strategic plan or are developed in collaboration with the Board. While the 2021-2023 Strategic Plan mentions in the Implementation section that the annual budget document will serve as the action plan for implementing objectives, the organization’s budget documents do not currently incorporate references or clear ties to understand how individual initiatives support the strategic plan.

Recommendations

To address the challenges noted above, we recommend the following combination of activities:

A. Develop a new strategic plan using a robust and collaborative process.

The District should develop a new strategic plan through a collaborative process that incorporates management, employee, community stakeholder, and Board member input. Collaboration across all levels can improve the end product and facilitate alignment around critical work (see [Roles and Responsibilities](#) section). As such, the plan development process can also serve as a useful tool to build trust and establish improved working relationships throughout the organization.

We would recommend that the District employ an external facilitator to guide the process, synthesize information, and help to ensure that the work is reflective of both management and board input. We have included a sample development process below:



- *Project Initiation:* During the project initiation phase, the facilitator would work with the management team to draft a full project plan that lays out key milestones, roles, and responsibilities for the strategic planning process. This plan would also be approved by the Board.
- *Documents and Data Review:* The facilitator would request, review, and synthesize information from relevant documents (including organizational plans and budgets) and data (like employee engagement or customer satisfaction surveys) to understand the organization's current context.
- *Board and Management Interviews:* The facilitator would conduct individual interviews with each Board member and each department director to identify their concerns and priorities for the organization.
- *All-Staff Survey:* The facilitator would administer an all-staff survey to gain input from employees across the organization about the organization's mission, vision, values, and goals. This serves as an important tool to elevate issues and ideas from staff at all levels.
- *Management and Board Work Sessions:* The facilitator would conduct a series of interactive work sessions with the management team and the Board to further develop and refine the mission, vision, and value statements, along with potential goals, objectives, and actions. Work sessions can be held separately or jointly to bring together the management team and the Board.
- *Community Input:* Throughout the process, the facilitator would provide opportunities for community engagement. Specific activities may include public surveys, open houses, virtual meetings, focus groups, and/or interviews. The goal of this work is to ensure that the plan is aligned with community expectations. Community input at this phase is not a direct mandate—as the plan activities must be aligned with overarching strategy and resource limitations—but provides critical context for IVGID's leadership team about community perceptions and priorities.
- *Draft and Final Plans:* The plan development work would culminate in a strategic plan that is both aspiration, actionable, and reflective of both community expectation and District resources.

B. Restructure the next plan to follow a more common strategic plan format, incorporate meaningful performance measures, and shift to a five-year plan length.

In general, strategic plans typically contain the following elements:

- *Vision:* A clear statement that captures the organization's future aspirations for the community and describes the desired long-term results of the organization's efforts.
- *Mission:* A concise statement of the organization's purpose and its role in the community.
- *Goals and Objectives:* Desired end results that the organization will work toward to fulfill its mission and pursue its vision.
- *Actions/Strategies:* Specific, measurable steps that the organization will take to achieve its goals and objectives.
- *Performance Measures:* The metrics by which organizational leaders and stakeholders will determine whether the organization is progressing toward and accomplishing its goals.

We recommend that the District's next strategic plan be structured to align with the industry standard format listed above. Within this structure, the District would have Goals (formerly Long-Range Principles), Objectives (formerly Strategies), and Actions (formerly Long-Term Initiatives and/or Budget Initiatives).



While full financial forecasting is not necessarily to incorporate within the strategic plan, it may be beneficial to include ballpark cost estimates for major unfunded projects to provide a sense of scale for needed resources. In addition, one-time and ongoing expenses for individual strategic plan initiatives should be brought forward as part of the annual budgeting process (see Recommendation E for a description of this process). In that way, the strategic plan can be tied to the financial realities of the organization.

In addition, each goal within the next strategic plan should have at least 3-5 related KPIs to track progress to align with industry standards.⁵ Each performance measure should have a clearly documented description (what it is), objective (what it is striving to measure), definition (how it is gathered or calculated), and reporting frequency (quarterly or annually). While KPIs should primarily focus on measuring outcomes (the impact of a program activity), some output (the result of a program activity) or workload measures may also be useful to include. KPIs should be established using a collaborative, facilitated process to ensure that measures are meaningful, appropriate, and realistic within the District's operating environment, financial resources, and data availability constraints.⁶

Finally, IVGID should consider shifting to a five-year planning period in alignment with District's Strategic Planning Policy. Given that the District operates with three-year board terms, having a longer planning cycle can be especially helpful to increase continuity and reduce major swings in strategy.

C. Ensure alignment between the next strategic plan and the District's other organizational plans.

The District's strategic plan should provide an umbrella under which all other planning activities are aligned. For example, the District's capital plans, comprehensive plans, and/or other major planning activities should be referenced within the strategic plan and reviewed during the strategic planning process to identify if there are any major areas of misalignment. In addition, within the public sector, it is often helpful to understand how the organization's planning activities may influence (or be influenced by) the strategic plans of other local agencies or municipalities.

IVGID should incorporate a review of all organizational plans as part of its next strategic planning process.

D. Establish the practice of utilizing the strategic plan as part of the Board's decision-making process.

By leveraging the strategic plan to guide decisions, IVGID's leadership can more consistently evaluate and prioritize issues in an evolving political environment and maintain their focus on leading the organization by setting strategic direction and delegating operational implementation to the General Manager.

A key part of this practice will be to ensure that when the management team brings forward new projects or initiatives for discussion or approval by the Board, they clearly link the initiative back to specific priorities within the strategic plan. This type of reporting process change can often be easily

⁵ [GFOA Performance Measure Best Practices](#)

⁶ [ICMA Getting Started: Performance Management for Local Government](#)



accomplished by updating standard forms or staff report templates to include a field for references to the strategic plan.

E. Adopt the practice of collaboratively selecting strategic plan priorities on an annual basis.

Within the overarching direction set by the strategic plan, it is best practice for the management team to develop annual operating plans for each department or major function. A common process to create these types of plans is as follows:

Each year, the management team reviews the strategic plan and selects specific objectives and actions within the plan that they believe will be critical to focus on for the upcoming year.

These priorities are then presented to the Board for review, feedback, and approval.

Once priorities have been established, the management team develops a high-level implementation plan to identify specific actions, timelines, and responsible parties. This work should be aligned with the budget development process.

At the end of the year, the management team reports on progress to the Board.

This process to select and prioritize work for the upcoming fiscal year ensures that work is both guided by long-term strategies and responsive to emergent needs. In addition, adopting this type of plan would help the District to fulfill the goals outlined in the Reassessment section of the plan which indicates that the plan should be reviewed at least annually.



F. Determine appropriate timelines or triggers to conduct revisions to the strategic plan.

While a strategic plan should be reviewed annually, full-scale revisions to the plan will likely happen on a less frequent basis. The frequency of needed revisions to the strategic plan depends on the volatility of the organization’s environment. Many public sector organizations keep their strategic plans intact for the full plan period and only revise when they develop their next plan. For other organizations, they may choose to conduct interim revisions to the plan more frequently (every one to three years) if internal or external circumstances have had significant impacts on specific programs or service delivery. As there is no set industry standard for when to revise strategic plans, the Board should review the plan and the District’s operating environment each year to determine if a revision will be necessary and/or establish a set timeline (for example, every three years) for this work.



G. Consider implementing a regular representative community survey to gather wholistic information about community perception of IVGID services.

By implementing a statistically significant and representative community survey, IVGID can help provide context for individual public input and help ground decision-making in majority interests, rather than relying on individual feedback provided via the public comment process. Ideally, IVGID would administer a community survey on an annual basis and ask similar questions each year. In this way, District leadership will both establish a baseline and receive comprehensive insights into trends and emergent community needs.

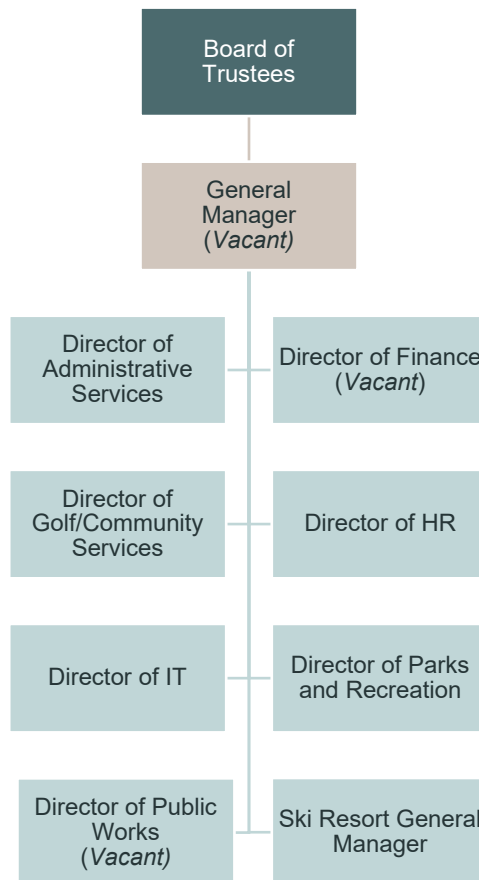


III. SENIOR MANAGEMENT TEAM STRUCTURE AND STAFFING ASSESSMENT

Organizational Structure

1.	Observation	There are opportunities to strengthen the District’s senior management team structure.
	Recommendation	<p>A. Consider creating an Assistant General Manager (AGM) role or incorporating AGM responsibilities within another senior management position.</p> <p>B. Reclassify the Administrative Services Director to an executive assistant or expand the role to better align with industry standards.</p> <p>C. After a new GM is hired, consider centralizing oversight of the Marketing, Sales, and Food & Beverage teams.</p>

In terms of organizational structure, IVGID is arranged into eight general departments, representing both internal and customer-facing services.





DIVISION	DESCRIPTION/SCOPE
General Manager	The GM oversees the day-to-day operations and management of the District. They are responsible for implementing policies and decisions set forth by the Board of Trustees, ensuring efficient delivery of services and infrastructure improvements to the community.
Administrative Services	This division is responsible for administrative and professional support to the GM, maintains records of all contracts and contractual obligations of the District, provides supportive oversight of public records requests, and reviews District and Board ordinances, policies, practices, and procedures. This function oversees the District Clerk and Communications team.
Finance	This division is responsible for the District's Finance/Accounting and Revenue Office, including revenue, expenditures, investments, inventory, indebtedness, bonds, leasing, capital improvements projects, and infrastructure financing.
Golf/Community Services	This division manages the golf courses at Incline Village and the District's Community Services Division, including Marketing, Sales, and Food & Beverage. While Community Services are officially managed within this department, oversight is shared with the Ski Resort GM seasonally.
Human Resources (HR)	This division manages payroll, benefits, training, compensation/classification, workers' compensation, risk management, employee and labor relations, and dispute resolution.
IT	This division is responsible for the entire technology environment at the District, including network and system administration, as well as hardware, software, and cybersecurity.
Parks and Recreation	This division manages District beaches, parks, playing fields, tennis and pickleball, aquatics, recreation, senior programs and services, youth and adult programs and services, recreation and fitness center, and recreation administration.
Public Works	This division provides comprehensive public works services for the District, including Engineering, Buildings, Fleet, Resource Conservation, and Utilities.
Ski Resort	This division manages the operation of the District's Diamond Peak Ski Resort. During the ski season, this also includes oversight over the shared Marketing, Sales, and Food & Beverage teams.

When interviewed, the senior management team consistently report that collaboration, internal customer service delivery, and operations are functioning well—indicating that the current structure is generally effective. However, as the District has grown, there is an opportunity to clarify oversight over shared services and chain of command in the organization. Three members of the senior management team have also left the District in the last three months, which also provides an opportunity for the District to consider its role classifications and structure.



Recommendations

A. Consider creating an Assistant General Manager (AGM) role or incorporating AGM responsibilities within another senior management position.

At the executive level, eight direct reports are considered slightly higher than industry standards. For entities in the government sector similar to IVGID, the average number of direct reports at the executive level is six.⁷ The ideal number of direct reports will vary based on the roles, responsibilities, expectations, and authority of leaders, as well as organization size, complexity, and responsibilities within each level. At the time of the engagement, the GM was placed on administrative leave, and we were unable to interview this role to gain insight into the manageability of this number of direct reports.

The District should consider establishing an AGM position to help:

- Clarify the chain of command in the event the GM is out of the office or otherwise absent. As noted in the [Job Descriptions](#) section, there are several roles that are currently assigned to provide backup to the GM, which staff note can create some confusion regarding leadership in the absence of the GM.
- Provide a clear succession planning pathway in the event that the GM exits the organization.
- Offer additional leadership and oversight capacity. In many public sector organizations, the AGM role oversees the internal service departments, and the GM oversees the programmatic functions.
 - Internal services functions support the organization's core operations and activities. Examples of internal services include HR, IT, finance, legal, and marketing.
 - External services are those that are directed toward the public and aimed at serving the broader community. Within IVGID, examples of such external services include Parks and Recreation, Public Works, Ski, and Golf.

While the benefits above can enhance efficiency, leadership engagement, and improved support for the senior management team, it would also require a financial investment by the District and commitment to posting, recruiting, and onboarding an individual. If the District is not in a position to establish an additional management role, AGM responsibilities could potentially be integrated into an existing senior management team position. However, if the District is interested in pursuing this option, it must critically evaluate the impact to that role's workload, level of authority, compensation, capacity, and succession maturity. Individuals that already manage large or complex departments may not have sufficient capacity to effectively manage the breadth of roles and responsibilities required for success in an AGM role.

B. Reclassify the Administrative Services Director to an executive assistant or expand the role to better align with industry standards.

The current scope of the Administrative Services Director position appears to more closely reflect the roles and responsibilities of an executive assistant position—including significant tactical coordination and support. Specifically, the current duties of the Director of Administrative Services include:

⁷ "[Human Capital Report - Sector Government](#)." Society for Human Resource Management. Accessed May 26, 2023.



- Provides high-level administrative support to the General Manager; manages daily calendar of appointments and meetings. Coordinates meetings, makes travel arrangements, composes and types correspondence, proofreads documents, and performs other administrative duties.
- Ensures agendas are posted or mailed and agenda packets are assembled and distributed by the District Clerk. May Attend Board Meetings from time to time. Assists, as needed, with preparing minutes and other records, including resolutions following the meetings, as defined by NRS Statutory requirements.
- Administers preparation and filing of required documents and public notices in periodicals, and/or with applicable government agencies to conform with statutes.
- Assists the public and members of the senior management team by providing information or copies of official correspondence and documents.
- Researches a wide variety of matters as requested by the Board of Trustees, General Manager, and other District staff; communicates results of research and/or provides reports.

In contrast, administrative services director roles are typically responsible for overseeing all internal service departments that support the organization as well as performing senior-level management duties, including long-term strategic planning, managing personnel, and providing organizational leadership.

A high-level summary of each role's differences is provided below.

AREA	EXECUTIVE ASSISTANT	DIRECTOR OF ADMINISTRATIVE SERVICES
Position Hierarchy	This role is generally a support position for one or more top-level executives, such as a GM, CFO, or other senior management members. Executive assistants typically report directly to the executives they support.	This is a higher-level managerial position that typically reports directly to the organization's chief leadership role. The director oversees the entire administrative services department and may have multiple executive assistants or administrative staff reporting to them.
Responsibilities	The primary responsibility of an executive assistant is to provide administrative support to the executives they work with. This may include managing their schedules, coordinating meetings, handling communications, preparing reports and presentations, conducting research, and other tasks to help the executives perform their duties effectively.	This role is responsible for managing and coordinating various administrative functions across the organization. Their duties may include overseeing human resources, finance and budgeting, IT, office operations, facilities management, procurement and vendor relations, and/or other internal service functions.
Decision-Making and Authority	While executive assistants play a crucial role in supporting executives, they are not usually involved in high-level decision-making. Their decisions are often limited to tactical matters related to their executive's schedule and daily activities.	As part of the senior management team, this role typically has decision-making authority over their department and is involved in strategic planning and policy-making related to administrative matters.
Scope of Influence	The scope of influence for an executive assistant is focused on the specific executive or executives they support.	This position has a broader scope of influence, as it involves managing a



AREA	EXECUTIVE ASSISTANT	DIRECTOR OF ADMINISTRATIVE SERVICES
		department that affects various aspects of the organization's operations.
Skill Requirements	Executive assistants need strong organizational, communication, and prioritization skills. They must be able to anticipate executive needs, handle sensitive information, and be proficient in using office software and tools.	This role requires strong leadership and managerial skills as well as expertise in organizational and administrative functions. They need to have a strategic mindset and the ability to implement efficient processes and procedures.

The District should reclassify the role of the Administrative Services Director to an executive assistant position. Alternatively, the District could update this role’s current job description and expand the position to align more closely with industry trends.

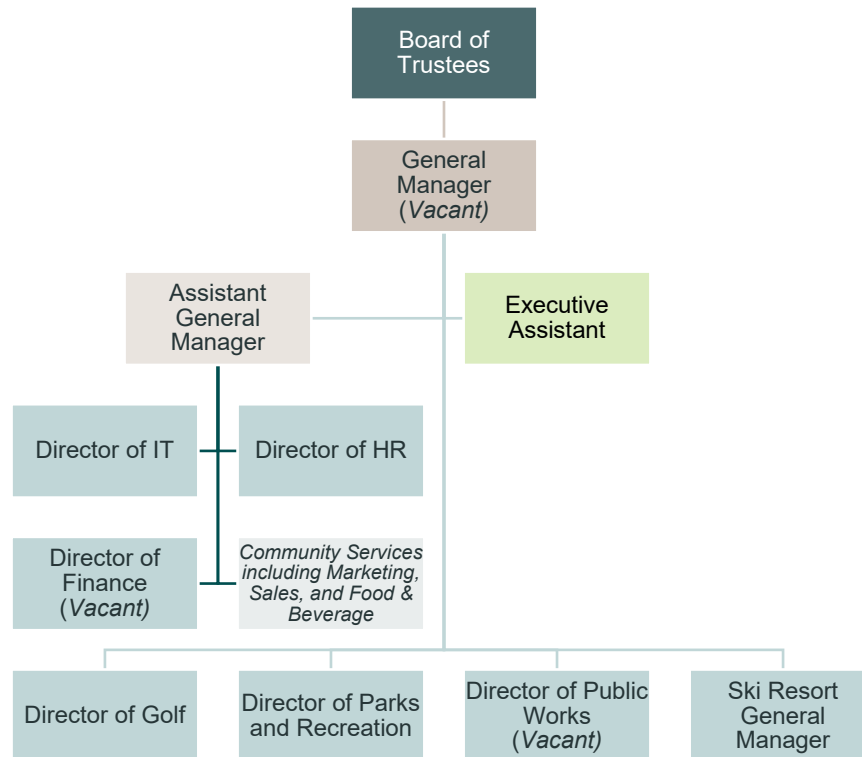
C. After a new GM is hired, consider centralizing oversight of the Marketing, Sales, and Food & Beverage teams.

As noted above, management over shared services including Marketing, Sales, and Food & Beverage is divided seasonally between the Director of Golf and the Ski Resort GM. This is not a common practice and some interviewees noted that this frequent shift in management has created continuity challenges and limited the strategic use of shared services, which could be applied more broadly to serve the needs of other programs, such as Parks and Recreation.

To remove the need to shift management on a seasonal basis and ensure that these teams are in the best position to serve the organization as a whole, these functions could be managed by the AGM role or managed by a single director. Centralizing shared services allows for more strategic control over resources, staffing, and inventory. In this environment, key metrics, such as revenue per customer, customer satisfaction, and profit margins, can be streamlined into consolidated reporting that can provide strategic insights into the effectiveness of the District’s shared services. The District may also identify additional options to resolve the issue of the frequent shifts in management. Once a new GM is in place, we recommend that the Board collaborate to determine the most effective reporting structure for these teams. A well-executed strategy can lead to better outcomes for both the District and its customers.



Potential Organizational Structure



As noted above, the current structure of the senior management team is generally functioning well and there are multiple options to resolve the issues that were noted as part of this review. Once the District fills the role of a GM, the GM and Board should work collaboratively to consider proposed recommendations and alternatives before finalizing a structure that will be the most beneficial to the District and its long-term objectives.

Job Descriptions

2. Observation	In alignment with industry standards, all of the senior management team's job descriptions have been updated within the last five years. However, there are some inconsistencies across roles that are creating confusion related to expectations, oversight, and backup for the GM.
Recommendations	<ul style="list-style-type: none"> A. Standardize and update job descriptions to enhance consistency and clarify expectations. B. Conduct a compensation study to compare salary ranges against industry standards.

Standardization

Job descriptions for the senior management team have inconsistencies related to competencies, qualifications, and expectations. While job descriptions for senior management should be specific to each role's unique area of work, standardization for content elements such as years' experience,



competencies, and roles and responsibilities can help to reinforce expectations related to management, oversight, and skill levels. Areas that could benefit from standardization include:

- **Compensation:** A comprehensive compensation study was not included in the scope of this work; however, there is a broad range of salary grades among senior management. This should be evaluated more holistically to ensure that the District is in line with industry standards and that senior management is equitably compensated for their role as strategic leaders of the District.
- **Competencies:** There appears to be a somewhat consistent set of competencies across the senior management team such as supervisory skills, mathematical skills, reasoning ability, comprehension, and communication skills; however, these competencies are not consistently represented in senior management job descriptions. Competencies related to expectations for supervision, management, decision-making, strategic thinking, and accountability should be consistent for senior management.
- **Education and Years of Experience:** There are varying levels of required experience across senior management roles. Most roles on the senior management team require seven years of practical experience. This is consistent with industry standards for roles at this level⁸; however, the full range across the job descriptions can vary between seven to ten years of experience. Additionally, there are varying degrees of allowability for equivalent experience, or advanced degrees to replace the required years of experience. Years of experience and equivalencies should be reviewed to standardize and align with industry trends, and language adopted, to consistently address equivalencies.
- **Equal Employment Opportunity (EEO):** There are statements regarding reasonable accommodations for individuals with disabilities; however, job descriptions don't include an EEO statement. This also does not appear to be included on IVGID's employment website but could be present elsewhere in the employment process. As a best practice, the District should consider adding an EEO statement to each job description.
- **Inclusion on the Senior Management Team:** Not all job descriptions for the senior management team include language indicating that they are part of the senior management team. Specifically, the Director of Public Works and the Ski Resort GM are missing this language.
- **Representation on Behalf of the GM:** Across several senior management job descriptions there is language outlining the responsibility of that role to provide information for the community in the absence of the GM. For example, the HR Director, Administrative Services Director, and Public Works Director job descriptions each indicate that the role, "acts as backup to the GM to provide information to the community regarding" information related to their function. If the District were to consider creating an AGM role, representation on behalf of the GM should be consolidated into that position. If the District does not move forward with an AGM role, IVGID should consider including language for all directors that they will provide information to the community related to their function in the absence of the GM.

Standardization of executive management roles should be conducted to align roles and responsibilities independent from any structural changes the District decides to implement. The following are role-specific recommendations for clarifying job descriptions that are also independent from changes to the District's structure:

⁸ [SHRM: Job Descriptions](#)



JOB DESCRIPTION	ANALYSIS	RECOMMENDATIONS
General Manager Updated 2023	<ul style="list-style-type: none"> The essential duties and responsibilities for the GM are primarily focused on internal operations, and Board coordination activities. There is minimal language describing the GM's role in liaising with intergovernmental agencies or representing the District in industry associations, which is commonly found in other Improvement District GM job descriptions. The GM job description includes a residency requirement. "Provides excellent customer service" is included in every senior management job description; however, no further characterizations are provided. 	<ul style="list-style-type: none"> Consider updating this role's essential duties to include external liaison responsibilities. Consider removing the residency requirement and replacing it with outcome-oriented language to ensure that the incoming GM has the knowledge, skills, and abilities to successfully manage IVGID. The GM should be responsible for collaborating with the senior management team to create the District's overall customer service philosophy. Consider adding this to the GM's job description.
Director of Finance Updated 2020	<ul style="list-style-type: none"> This role includes the responsibility to ensure the integrity of the financial services systems, which would typically be managed by IT. A Certified Public Accountant (CPA) or Master of Business Administration (MBA) certification is preferred for this role. However, industry standards typically require this type of qualification. 	<ul style="list-style-type: none"> Clarify that the Finance Director should provide strategic direction for system selection and configuration, but should not oversee software upgrades, integrations, or other technical aspects that should be shifted to IT. Consider making a CPA or MBA a standard requirement.
Director of Public Works Updated 2020	<ul style="list-style-type: none"> The job description indicates that this role acts as a backup for the GM; however, when the GM left IVGID, the Director of Golf/Community Services was asked to fill in for the role of interim GM. There are also other roles with responsibilities to act in the absence of the GM to share information, which could lead to confusion over the appropriate chain of command. There is language indicating that this role acts as a liaison between the Board of Trustees and GM, also contributing to confusion over the appropriate chain of command. 	<ul style="list-style-type: none"> Update the job description to remove references to this role acting as backup to the GM, or a liaison between the Board of Trustees and the GM.
Director of Human Resources Updated 2021	<ul style="list-style-type: none"> Essential duties for this role describe HR's role in coaching, mentoring, and motivating staff, management, and the Board, but do not describe more comprehensive oversight of performance management within the District. There doesn't appear to be mention of oversight over succession planning (under the Administrative Director) or diversity initiatives. 	<ul style="list-style-type: none"> Include oversight and management of the District's performance management program. Shift oversight over succession planning to this role. As a best practice, oversight over a DEI program or strategy is commonly included in an HR Director role. Equity is a risk area that should be part of HR's oversight responsibilities. The



JOB DESCRIPTION	ANALYSIS	RECOMMENDATIONS
	<ul style="list-style-type: none"> This role is responsible for providing HR-related information to the community in the absence of a GM. 	<ul style="list-style-type: none"> District can consider including this in an updated job description. If the District were to adopt an AGM model, consider shifting the responsibility of communicating to the community in the absence of the GM to that role.
Director of Parks and Recreation Updated 2022	<ul style="list-style-type: none"> This role's essential duties and competencies are consistent with industry standards. 	<ul style="list-style-type: none"> No recommended updates.
Ski Resort General Manager Updated 2020	<ul style="list-style-type: none"> In the job description, this role reports to the Director of Community Services; however, Community Services was combined with the Director of Golf role. The 2023 organization chart indicates that this role reports to the GM. There are several mentions of this role leading the development and implementation of the Marketing/Sales Division's financial and operational goals. However, Marketing/Sales are formally documented as being overseen by the Director of Golf/Community Services. Creation of the sales commission bonus plan is typically the responsibility of the Director of Finance. The description indicates that this role is part of the management team. 	<ul style="list-style-type: none"> Update to reflect that this role reports to the GM. Consider updating the title of the position to Director of Ski to align with other roles on the senior management team. Review oversight of the Marketing/Sales function. Update to indicate that this role is part of the senior management team.
Director of Golf/Community Updated 2019	<ul style="list-style-type: none"> This role is responsible for oversight over Community Services functions including Marketing/Sales, but oversight over team management and financial goals is captured under the Ski Resort GM role. This role is also responsible for responding to customer complaints, which are typically addressed at a front-line level. Where complaints are more complex or severe, there could be escalation protocols that could lead to the Director. 	<ul style="list-style-type: none"> Review oversight of Marketing/Sales function. Consider shifting the response of customer complaints to a front-line role and implementing escalation procedures that could level up complex or severe complaints.
Director of Information Systems and Technology Updated 2017	<ul style="list-style-type: none"> This job description was last updated five years ago. 	<ul style="list-style-type: none"> Review the standardization recommendations above.
Director of Administrative Services	<ul style="list-style-type: none"> Consider restructuring this role. See Organizational Structure section for more details. 	<ul style="list-style-type: none"> Shift oversight of succession planning to the HR Director role.



JOB DESCRIPTION	ANALYSIS	RECOMMENDATIONS
Updated 2022	<ul style="list-style-type: none"> This role is classified as Exempt-Administrative, compared to other director-level roles that are classified as Exempt-Executive. This role is responsible for succession planning, which is typically a function of HR. The job description includes oversight over the District Clerk; however, in the organizational chart the District Clerk reports to the GM. 	<ul style="list-style-type: none"> Update the classification for this role to Exempt-Executive. Update the organizational chart to indicate that this role oversees the District Clerk while ensuring that this role also has a dotted-line relationship to the Board. This indicates that the District Clerk indirectly reports to the Board.

If IVGID was to act on any of the structural changes mentioned in the [Organizational Structure](#) section, the District will need to revise senior management job descriptions to add, edit, remove, or shift relevant essential duties and responsibilities.

Competencies

In addition to the updates outlined above, we recommend the District review the competencies outlined within the senior management team’s job descriptions.

Competencies in the District’s senior management job descriptions are a combination of outcome-based, and prescriptive competencies. Prescriptive competencies provide rigid guidelines and specific behaviors to follow, potentially limiting adaptability to changing circumstances. In contrast, outcome-based competencies focus on the desired results and performance outcomes an individual should achieve in a given role. By emphasizing the end goals rather than specific steps or processes, they allow for flexibility and creativity in achieving those outcomes. This approach empowers employees to adapt to various situations and find innovative solutions, fostering a culture of continuous improvement. Outcome-based competencies promote a results-driven approach, encourage autonomy and ownership, and ultimately lead to more efficient and effective performance.

The District should consider revising its competencies to more clearly define desired outcomes. An example of a current and revised competency for the Public Works Director is provided below:

CURRENT
<p>Mathematical Skills: Ability to comprehend and apply advanced mathematical concepts such as exponents, logarithms, quadratic equations, statistical theory, and time-value of money. Ability to apply mathematical operations to such tasks as frequency distribution, determination of test reliability and validity, analysis of variance, correlation techniques, sampling theory, and factor analysis. Ability to comprehend engineering analysis related to the operation and maintenance of water and wastewater distribution, collection, and treatment systems. Understanding of the rate-making practices.</p>
REVISED
<p>Rate-Making: Expertise in rate-making with demonstrated abilities in developing and implementing fair and transparent utility rate structures. Possess a deep understanding of financial modeling and cost analysis methodologies to ensure that rates accurately reflect the cost of providing services while balancing the needs of the community and ensuring fiscal responsibility.</p>



CURRENT

Wastewater Management: Demonstrate proficiency in overseeing the maintenance and operation of wastewater treatment facilities, effectively managing resources to optimize system performance, and implementing strategies to address emerging challenges in wastewater management.

In the revised version, the target outcomes for each competency are clearly defined, which can be the differentiator between individuals with the technical skills but not the higher-level strategic skills that would be expected for success in this role.

Succession Planning

3.	Observation	Recent departures within the senior management team have highlighted the need for comprehensive succession planning.
	Recommendation	Continue current efforts to implement formal succession planning across the District—prioritizing planning for the senior management team. This should include comprehensive institutional knowledge transfer and professional development strategies, in addition to planning timelines.

While the District has not engaged in formal succession planning, the senior management team has taken proactive steps to initiate ad hoc succession planning within their divisions with the support of the HR Director. Collectively, the team has identified high-performing front-line managers to potentially fill succession roles. Initiatives to target professional development and transfer institutional knowledge have been informally started within each division.

Succession planning is an important aspect of organizational planning that helps to ensure a smooth transition of leadership and maintain organizational stability in the face of key personnel changes or unexpected events. It can also help identify and develop future leaders, ensuring the continuity and long-term success of the District. Three members of the senior management team have left IVGID in the past two months and several members of the senior management team are nearing—or have passed—retirement eligibility age. These individuals have significant professional and institutional knowledge that makes them highly effective in their role and critical assets to the District. Individuals in this category note that ongoing engagement with IVGID is rooted in their commitment to the community, personal relationships, and strong bonds among the senior management team.

While informal activities are underway, the District has not yet developed formalized processes for succession planning. Without strong and documented succession plans in place, it is difficult to smoothly manage leadership transitions or ensure business continuity, and the following challenges can occur:

- Loss of institutional knowledge
- Interruption to operations
- Disruption to employees
- Lack of career growth opportunities for current employees



To transition to formalized succession planning in the District, the HR Department should continue current work with senior leadership and department heads to develop a strategy and timeline to create succession plans for key positions. Succession strategies should address knowledge transfer, leadership development, and technical training.

To support this work, HR can prepare templates for succession plans, provide guidance, offer technical support, and review departmental plans to ensure completeness and accountability. An effective succession planning process typically contains the following elements:

- Active executive involvement
- Integration with IVGID’s strategic plan
- Process to identify essential positions and their critical competencies
- Procedure to identify, promote, and select high-potential staff, along with plans for individual career development
- Procedure to monitor individual development through coaching, mentoring, and performance management
- Method to identify and fill gaps in succession (e.g., strengthen internal capabilities which could include temporary assignment within other departments to gain additional experience in other areas of the District and/or recruit from the outside)
- Regular review of each plan to ensure its effectiveness
- A procedure to review each essential position’s plan to ensure its effectiveness
- A project plan with clear milestones to guide implementation

Succession plans should identify actionable items that departments are able to complete to support operational stability.

Roles and Responsibilities

4.	Observation	Roles and responsibilities between the Board and senior management have shifted over time, which most interviewees report has negatively impacted the Board/management relationship and organizational culture.
	Recommendation	Expand efforts to clarify roles and responsibilities between management and the Board to promote accountability, autonomy, and productivity.

When roles and responsibilities between a board and their senior management team are unclear or when there has been a lack of accountability, it is common for boards to become overly involved in tactical work, stepping into operational matters that are traditionally the domain of senior management. In tandem, the senior management team may withdraw from productive engagement with the board. This type of environment can have many negative impacts, including:

- Lack of board capacity to focus on long-range strategic guidance (see the [Strategic Plan Assessment](#) section for more details)
- Inefficient decision-making processes
- Erosion of trust between management and the board



- Difficulties in attracting well-qualified candidates for either management or board positions

As the Board seeks to fill three vacant senior management roles, the District has a good opportunity to reset expectations and establish an improved trajectory for the Board and senior management relationship.

Clearly defining each group's scope of authority and decision-making powers can help to avoid perceptions of overreach, interference, or micro-management, promoting a sense of autonomy and accountability. Micro-management and accountability are two distinct concepts in organizational management that have contrasting implications for how work is supervised and how responsibility is distributed. These concepts are defined as follow:

- Micro-management refers to a management style where a supervisor or manager closely observes, controls, and directs the work of their subordinates in a highly detailed and intrusive manner. In a micro-managed environment, the oversight entity tends to be overly involved in day-to-day tasks, decisions, and processes, often to the detriment of employee autonomy and creativity. This can result in disempowered employees, decreased morale, and hindered innovation. Key characteristics of micro-management include:
 - Excessive involvement in minor details and tasks
 - Frequent checking and monitoring of employee activities
 - Lack of trust in employees' abilities to make decisions
 - Limited room for employee initiative and problem-solving
 - Tendency to undermine employee motivation and engagement
- Accountability refers to the process of assigning responsibility for tasks, actions, and outcomes to individuals or teams within an organization. It involves setting clear expectations, empowering employees to take ownership of their responsibilities, and holding them responsible for achieving the desired results. Accountability fosters a culture of trust, responsibility, and performance-driven behavior. Key characteristics of accountability include:
 - Clearly defined roles, responsibilities, and objectives
 - Empowering employees to make decisions within their scope of work
 - Encouraging proactive problem-solving and decision-making
 - Transparent communication of expectations and goals
 - Focus on outcomes and results rather than micro-managing processes

The following table represents an example delineation of roles and responsibilities between the Board of Trustees and management:

BOARD OF TRUSTEES	DISTRICT MANAGEMENT
Govern, Guide, and Direct	Administer and Operate
<ul style="list-style-type: none"> • Decide what to implement • Provide oversight and request information • Consider issues • Create, review, and adopt strategic policy • Monitor progress • Represent public interests 	<ul style="list-style-type: none"> • Decide how to implement • Seek and provide information • Develop recommendations • Recommend and implement policy • Report on progress • Act in the public interest



BOARD OF TRUSTEES	DISTRICT MANAGEMENT
<ul style="list-style-type: none"> Operate ethically and with integrity 	<ul style="list-style-type: none"> Operate ethically and with integrity
The role of the Board is NOT to:	The role of staff is NOT to:
<ul style="list-style-type: none"> Micro-manage by carrying out or deciding how to implement policies Set administrative policies and procedures Direct any staff other than the District's GM or chartered officers Abdicate Board responsibility 	<ul style="list-style-type: none"> Set strategic policies Direct the Board Assume Board responsibilities Circumvent District or Board policies or directions

There are several opportunities to support clarified roles and responsibilities and strengthen the relationship to consider, including:

- Board Onboarding and Training:** The District should continue to expand upon the current practice of providing comprehensive onboarding and ongoing education opportunities for Board members to help enhance their understanding of the District's operations, industry trends, and governance best practices. A well-informed board is better equipped to support and challenge senior management effectively.
- Collaborative Strategic Planning:** The District should involve both the Board and senior management in collaborative strategic planning sessions. Working together to set organizational goals and priorities fosters a shared sense of ownership and commitment to the organization's success (see the [Strategic Plan Assessment](#) section for more details).
- Constructive Feedback and Shared Successes:** Encouraging open dialogue and feedback sessions allows Board members and senior management to share ideas, express concerns, and collaborate on solutions. When possible, questions or criticism should be shared with the GM on a 1:1 basis in advance of airing issues in a public setting. Celebrating successes together—for example, having Board members publicly recognize staff work or accomplishments—can help to build camaraderie and demonstrate a collective commitment to the District's mission. While state regulations prohibit most closed meetings, the Board should collaborate with the District's legal team to identify appropriate circumstances and topics for executive sessions.
- Open and Transparent Communication:** The District should encourage open and transparent communication channels between the Board and the GM. Regular 1:1 meetings with Board members, management reports, and direct communication help ensure that both parties are informed about the organization's performance, challenges, and opportunities. Transparency builds trust by allowing each group to understand the other's perspective and decision-making processes. Communication can be further strengthened when accompanied by shared norms and values that prioritize respect, accountability, integrity, civility, and professionalism. The Board's dedicated liaison for each District Director is a positive foundation to support continuous knowledge sharing.

These strategies can help the District foster a positive and productive working relationship between the Board and senior management, leading to improved decision-making, better performance, and a stronger overall organizational culture.



IV. INTERNAL CONTROLS REVIEW AND POLICY ASSESSMENT

A. POLICY GAP ANALYSIS

As part of this assessment, we reviewed IVGID’s Board Policies, District Policy and Procedure Resolutions, and financial operational procedures (including the Accounting and Finance Manual and Purchasing Policy and Procedures) for alignment with best practice in terms of content and internal controls.

Gaps identified during the analysis were categorized as follows:

- **Full Gap:** Documented policies and procedures do not exist for the area.
- **Major Gaps:** Policy and procedure documentation exists; however, there are major gaps in the overall coverage.
- **Minor Gaps:** Policy and procedure covers most of the key areas but require some updating or additional coverage.

The assessed risk level, category descriptions, and recommended phases/timing for addressing the gaps and related recommendations are described in the table below. The risk levels were assigned based on our understanding of the District, the inherent risk in each area, and the level and significance of gaps identified.

ASSESSED RISK-LEVEL	CATEGORY DESCRIPTION	RECOMMENDED PHASE/TIMING
High Risk	<ul style="list-style-type: none"> • Area is inherently high risk. • Gaps identified were either full gaps (i.e., no P&P coverage) or major gaps. • The area is a high priority for the District’s operations and structure. 	Phase One (within 6–12 months)
Medium Risk	<ul style="list-style-type: none"> • Area is inherently high or medium risk; however, a lack of documented policies and procedures may only represent a medium risk to the District. • Gaps identified were either full gaps or major gaps. • The area is a high priority for the District’s operations. 	Phase Two (within 12–18 months)
Low Risk	<ul style="list-style-type: none"> • Area is inherently low risk. • Gaps identified were either minor in significance or the area only needed minor review or updating. • The area is a low priority for the District’s operations and structure. 	Phase Three (within 24 months)

The following tables list the policy name, gap type, and risk level for the Board policies, District policy and procedure resolutions, and financial operational procedures. **A detailed listing of full recommendations for all reviewed policies has been provided separately.** Please note that the full policy recommendations have not yet been reviewed by management. This review will be a critical future step for the financial operational procedures, which typically fall under the purview of management.



BOARD POLICIES	GAP TYPE	ASSOCIATED RISK
Code of Conduct for Elected and Appointed Members	Major Gap	Medium
Whistleblower Policy	Major Gap	Medium
Board Policy 1.1.0 - Strategic Planning Policy	Major Gap	Medium
Board Policy 2.1.0 Financial Standards	Minor Gap	Low
Practice 2.11.0 Cash Management and Investment Management	Minor Gap	Low
Board Policy 3.1.0 - Conduct Meetings of the Board of Trustees Policy	Major Gap	Medium
Board Policy 4.1.0 - Performance Measurement for Decision Making Policy	Major Gap	Low
Board Policy 5.1.0 - Budgeting for Results and Outcomes	Update Needed	Low
Board Policy 6.1.0 - Adoption of Financial Practices	Update Needed	Low
Practice 6.2.0 Pricing for Products and Services	Minor Gap	Low
Board Policy 7.1.0 - Appropriate Level of Fund Balance	Minor Gap	Low
Board Policy 8.1.0 Capitalization of Fixed Assets	Minor Gap	Low
Board Policy 10.1.0 Use of Local Government Investment Pools	Minor Gap	Low
Board Policy 11.1.0 Investment Management	Update Needed	Low
Board Policy 12.1.0 - Multi-Year Capital Planning Policy	Major Gap	Medium
Board Policy 13.1.0 Capital Project Budgeting	Minor Gap	Low
Practice 13.2.0 Capital Planning Capital Expenditures	Update Needed	Low
Board Policy 14.1.0 Debt Management and Limits	Update Needed	Low
Practice 14.2.0 Debt Service Payment Settlement Practice	Full Gap	High
Practice 14.2.1 Debt Issuance Limitations	Full Gap	High
Board Policy 15.1.0 - Audit Committee Charter	Minor Gap	Low
Board Policy 16.1.1 Recreation Roll	Update Needed	Low
Board Policy 17.1.0 - Personnel Policies Policy	Minor Gap	Low
Board Policy 18.1.0 Adoption of Central Service Cost Allocation Plan	Update Needed	Low



BOARD POLICIES	GAP TYPE	ASSOCIATED RISK
Board Policy 20.1.0 - Correspondence to the Board of Trustees Policy	Minor Gap	Low
Board Policy 20.1.0 Purchasing Policy for Goods and Services	Update Needed	Low
Board Policy 21.1.0 Purchasing Policy for Public Works Contracts	No Updates Needed	N/A
Non-Discrimination/Anti-Harassment Policy	Full Gap	High
Board Nomination, Selection, Termination, and Terms	Full Gap	Medium
Board Orientation and Training Policy	Full Gap	Medium
General Manager Performance Review and Compensation Policy	Full Gap	Medium

DISTRICT POLICY AND PROCEDURE RESOLUTIONS	GAP TYPE	ASSOCIATED RISK
IVGID Policy and Procedure No. 098 - Resolution 495 (RESOLUTION INDEMNIFYING TRUSTEES AND OFFICERS OF THE DISTRICT FROM ANY AND ALL LIABILITY INCURRED WHILE ACTING IN THEIR CAPACITY AS TRUSTEES OR OFFICERS AND PROVIDING LEGAL COUNSEL IN DEFENSE THEREOF)	Minor Gap	Low
IVGID Policy and Procedure No. 110 - Resolution 1493 (COMMUNITY RELATIONS EXPENDITURES)	Full Gap	High
IVGID Policy and Procedure No. 111 - Resolution 1494 (COLLECTION OF DELINQUENT SPECIAL ASSESSMENTS)	Full Gap	High
IVGID Policy and Procedure No. 116 - Resolution 1538 (PENALTY AND INTEREST CHARGES ON DELINQUENT ACCOUNTS AND COLLECTION THEREOF)	Full Gap	High
IVGID Policy and Procedure No. 103 - Resolution 1475 (RESOLUTION ESTABLISHING POLICY FOR THE GRANTING OF EASEMENTS ACROSS DISTRICT PROPERTY)	Minor Gap	Low
IVGID Policy and Procedure No. 113 - Resolution 1517 (USE OF TRADEMARK BY PRIVATE BUSINESSES AND PERSONS)	Minor Gap	Low
IVGID Policy and Procedure No. 121 - Resolution 1581 (RESOLUTION ADOPTING POLICY AND PROCEDURE RESPECTING THE SETTLEMENT OF LAWSUITS AND RELATED CLAIMS)	Minor Gap	Low
IVGID Policy and Procedure No. 129 - Resolution 1632 (RESOLUTION ESTABLISHING POLICY GOVERNING THE	Minor Gap	Low



DISTRICT POLICY AND PROCEDURE RESOLUTIONS	GAP TYPE	ASSOCIATED RISK
RELINQUISHMENT AND ACQUISITION OF UTILITY EASEMENTS AND ENCROACHMENT AGREEMENTS)		
IVGID Policy and Procedure No. 134 (SERVICE OF ALCOHOLIC BEVERAGES AT IVGID FACILITIES)	Major Gap	Medium
IVGID Policy and Procedure No. 135 - Resolution 1760 (TEMPORARY DOG PARK AT VILLAGE GREEN POLICY)	Minor Gap	Low
IVGID Policy and Procedure No. 136 (Policy Concerning Access to District Property and the Use of District Facilities for Expression)	Minor Gap	Low
IVGID Policy and Procedure No. 137 - Resolution 1801 (POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC)	Minor Gap	Medium
IVGID Policy and Procedure No. 138 - Resolution 1849 (NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT LOCAL PERSONS, EVENTS, OR HISTORY)	Minor Gap	Low
IVGID Policy and Procedure No. 139 - Resolution 1876 (RESOLUTION FOR NO SMOKING, EXCEPT IN DESIGNATED AREAS, AT ALL DISTRICT-OWNED AND OPERATED FACILITIES)	No Updates Needed	N/A
IVGID Policy and Procedure No. 141 - Resolution 1895 (COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS)	Minor Gap	Low
IVGID Policy and Procedure No. 142 - Resolution 1898 (PERSONNEL MANAGEMENT)	Minor Gap	Low
IVGID Policy and Procedure No. 1902 - Resolution 1902 (Approval of the Report for Collection of Recreation Standby and Services Charges (aka the Recreation Facility Fee and Beach Facility Fee) Fiscal Year 2023-2024)	No Updates Needed	N/A

FINANCIAL OPERATIONAL PROCEDURES	GAP TYPE	ASSOCIATED RISK
IVGID DRAFT Purchasing Policies and Procedures - 1.0 - 1.8 Purchasing Policy for Goods and Services (Policy 20.1.0)	Full Gap	High
IVGID DRAFT Purchasing Policies and Procedures - 2.0 Purchasing Procedures Overview	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.1 Code of Conduct and Ethics	Minor Gap	Medium



FINANCIAL OPERATIONAL PROCEDURES	GAP TYPE	ASSOCIATED RISK
IVGID DRAFT Purchasing Policies and Procedures - 2.2 Purchasing System Approval Authorities and Responsibilities	Full Gap	High
IVGID DRAFT Purchasing Policies and Procedures - 2.3 Competitive Solicitation Requirements	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.4 Exceptions to Competitive Solicitation Requirements	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.5 Cooperative Purchasing Programs	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.6 Requirements for Establishing Contracts	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.7 Procurement Risk Management	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.8 Procurement Card Program	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.9 Special Procurement Considerations	Major Gap	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.10 Glossary	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.0 - 3.3 Purchasing Policy for Public Works Contracts	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.4 General Provisions	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.5 General Requirements by Dollar Threshold	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.6 Contractor Qualification and Preference Requirements	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.7 Alternative Bidding Methods	Minor Gap	Low
IVGID DRAFT Purchasing Policies and Procedures - 4 Purchasing Procedures for Public Works Contracts	Full Gap	High
Accounting Policies and Procedures Manual DRAFT - 1.1 Overview, 1.2 Control Environment, 1.3 Risk Assessment, 1.4 Control Activities, 1.5 Information and Communication, 1.6 Monitoring Activities, 1.7 Internal Controls Procedures	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 2.1 Cash	Full Gap	High



FINANCIAL OPERATIONAL PROCEDURES	GAP TYPE	ASSOCIATED RISK
Accounting Policies and Procedures Manual DRAFT - 2.2 Accounts Receivable	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 2.3 Prepaid Expenses	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 2.4 Inventory	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 2.5 Capital Assets	Full Gap	High
Accounting Policies and Procedures Manual DRAFT - 3.1 Budgetary Controls	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 3.2 Central Services Cost Allocation	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 3.3 Revenue Estimates	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 4 General Ledger and Financial Reporting	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 5.1-5.3 Investments	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 5.4 Cash Management	Update Needed	Low
Accounting Policies and Procedures Manual DRAFT - 6.1 Accounts Payable	Full Gap	High
Accounting Policies and Procedures Manual DRAFT - 6.2 Accrued Liabilities	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 6.3 Notes Payable and Long-Term Debt	Minor Gap	Low
Accounting Policies and Procedures Manual DRAFT - 7 Payroll	Major Gap	Medium
Accounting Policies and Procedures Manual DRAFT - 8 Purchasing	No Updates Needed	N/A
Accounting Policies and Procedures Manual DRAFT - 9 Revenue Cycle	Major Gap	Medium



B. POLICY REVISION CONSIDERATIONS

Policy and Procedure Formatting

The formatting, structure, and naming conventions of the Board policies, District Policy and Procedure Resolutions, and the financial operational procedures are not consistent. IVGID should establish a standardized template to help streamline the District's policy and procured resources. This template can also be used to define responsibilities at both the District Board and management level. Considerations for the template include:

- Standardized format
 - Purpose of the policy
 - Scope of the policy (i.e., who this policy applies to, including Board or committee members, employees, volunteers, vendors, etc.)
 - Policy
 - Policy content
 - Violation or compliance mechanism, if applicable
 - Procedure
 - Related policies, codes, or statutes
 - Adoption and revision history
- Standardized branding (e.g., font, logo, etc.)
- Standardized naming convention like “District Name – Subject Matter Policy #” (e.g., IVGID Strategic Planning Policy 1.1.0)

In addition to the standardization mentioned above, the District should determine criteria for when a resolution does or does not need an accompanying policy. At present, there does not appear to be a consistent practice. As a result, some of the District Policy and Procedure Resolutions are formatted as resolutions, some as policies, and some as a combination of both.

Policy and Procedure Delineation

In general, policies are a set of high-level guidelines that establish the overall direction, aims, and objectives of specific activities. In contrast, procedures describe specific, tactical actions that must take place in order to accomplish the outcomes specified within the related policy.

Many of the current policies merge together policy-level and procedure-level information and/or include a high degree of procedural detail. In our detailed listing of full recommendations, we have noted the policies that could benefit from further clarification between policy and procedure information.

Policy Compliance

As shared via interviews, several Board members expressed strong concerns about how policies have or have not been implemented at the management or staff level. While having clearly documented policies is a critical foundation for IVGID, this must be accompanied by appropriate



application of those policies in order for the District to reap the full benefits of these guiding documents.

In our review, we have noted policies that would benefit from the addition of violation procedures. While not every policy requires this type of stipulation, it can be beneficial to clarify the potential results of non-compliance—especially for ethics-related policies.

However, policy compliance and implementation are ultimately the responsibility of the Board of Trustees and GM. If Board members become aware of a policy violation at the management or staff level, they should work with the GM to ensure the issue is corrected and appropriate measures are taken. If there are concerns about the GM's compliance, that is a performance issue that should be handled via the organization's standard performance management processes.

Finally, it is important for the District's leadership (both Board and management) to appreciate the limitations of policies. It is not practical, effective, or possible to address all potential strategic or operational issues through policies. Instead, the District should aim to establish a strong policy framework and then trust that emergent or non-standard issues can be effectively managed through a strong partnership between the Board and GM.

Policy Update Schedule

The District has not yet established a formal system to ensure that policies are reviewed on a regular cycle. While some policies have been updated in recent years, many policies are more than five years old. As a best practice, the District should review and update policies at least every five years.



V. IMPLEMENTATION PLAN

Recommended Projects

To address the gaps noted throughout this report, we recommend the District engage in the following areas of work, listed in priority order.

PROJECT	PRIORITY	RECOMMENDED LEAD
Develop a new strategic plan	High	External resource to facilitate involvement from IVGID Board and management
Update policies and procedures	High	External resource
Restructure the senior management team	Medium	IVGID Board and management
Establish succession planning framework	Medium	IVGID management
Update job descriptions	Low	IVGID management

Implementation Timeline

Depending upon resource availability and whether the District is interested in pursuing all lines of recommended work, the projects could be performed concurrently or in overlapping timeframes.

PROJECT	QUARTER A	QUARTER B	QUARTER C	QUARTER D
Develop a new strategic plan	█			
Update policies and procedures		█		
Restructure senior management team			█	
Update job descriptions			█	
Establish succession planning framework			█	



MOSSADAMS

Moss Adams 038 Supplemental

Financial Operational Procedures Gap Analysis

Level of Effort of P&P Category:

Full Gap - P&P does not exist for category

Major Gaps - Some P&P documentation exists but major gaps in coverage exist

Minor Gaps - P&Ps cover most of the key areas but require some updating or additional coverage

Update Needed - The P&P needs to be reviewed for potential updates needed

Summary of Priority/Phases	
Phase One (High Risk)	Critical control deficiencies that expose the District to a high degree of combined risks. Recommendations from high-risk findings should be implemented immediately (preferably within 90 days).
Phase Two (Medium Risk)	Represents less than critical deficiencies that expose the District to a moderate degree of combined risks. Recommendations arising from medium-risk findings should be implemented within 180 days.
Phase Three (Low Risk)	Represents low risk or control deficiencies and the exposure is not likely to expose the District and its assets to significant losses. However, they should be addressed to improve efficiency and effectiveness.

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
IVGID DRAFT Purchasing Policies and Procedures - 1.0 - 1.8 Purchasing Policy for Goods and Services (Policy 20.1.0)	Provides Definitions, Roles and Responsibilities of the General Manager and Department Directors, designates Contract Award Authority and process for delegation. Also includes Competitive Solicitation Requirements, Advertisement requirements, and Solicitation methods. States the Local Government Purchasing Act does not establish competitive solicitation thresholds below \$50,000. Sets their Micro purchase threshold at \$10,000. Between \$10,000 - \$50,000 two price quotes are required. Between \$50,000 - \$100,000 requires two formal solicitations and advertisement. Over \$100,000 is the same requirements and adds three requirements.	NRS Chapter 332 (Local Government Purchasing Act) NRS Chapter 338	2 CFR designates Micro purchase threshold at \$50,000, in line with the Local Govt Purchasing Act. Recommend IVGID consider following this threshold instead of their more conservative \$10,000 threshold. Current policies do not include requirements from 2 CFR 200.321-322 (they do include 2 CFR 200.323). Minimum seven day advertisement seems potentially constricting especially to smaller businesses but there is no stated minimum in 2 CFR 200 guidance. Exceptions to Competitive Solicitation reference NRS Chapter 332 and can add reference to 2 CFR 200.320(c). References Board of Trustees Policy 3.1.0, but this doesn't seem to be accurate as 3.1.0 relates to how Board of Trustee Meetings will be conducted. Missing policy requirements per 2 CFR 200.318(d) to avoid acquisition of unnecessary or duplicative items.	Full GAP	High
IVGID DRAFT Purchasing Policies and Procedures - 2.0 Purchasing Procedures Overview	This section describes overall purpose of the purchasing procedures, the applicable statutes, and overall expected employee conduct relating to purchasing.	NRS Chapter 332 (Local Government Purchasing Act) NRS Chapter 338	Current draft states: "The federal procurement standards are incorporated and referenced in Appendix ___." We recommend IVGID write their own policies based on 2 CFR 200.318-327 for reference in an Appendix. This reference comes up again later in Section 2.	Major GAP	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.1 Code of Conduct and Ethics	Sets Code of Conduct and Conflict of Interest requirements that apply to all District employees or Trustees as applicable. References NRS Chapter 332 in regards to Conduct By and With Vendors. States the consequences as: Responding officers who violate these provisions are subject to fines and/or imprisonment.	NRS Chapter 332 (Local Government Purchasing Act)	While there is a Conflict of Interest Policy for Staff, it is missing consequences/disciplinary actions for staff pursuant to 2 CFR 200.318(c)(1) and, by IVGID's own admission, missing a section on Acceptance of Gifts under the same section.	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.2 Purchasing System Approval Authorities and Responsibilities	Defines Categories of Purchases as Goods, Services, and Public Works. Establishes Responsibilities of the General Manager (as the Board of Trustee's authorized rep) and the Department Directors. References compliance with NRS Chapter 332. Establishes Contract Award Authority with the Board of Trustees and thresholds for delegation to other staff. Requires an underlying budget appropriation in the fiscal year before any contract is awarded.	NRS Chapter 332	Expand to include procedures: ensure they are tailored for IVGID, list the responsible positions, timeline for tasks, and how those tasks will occur. Referenced section within Table 1 needs updating: "Note: Contracts cannot be awarded unless there is an underlying budget appropriation (see subsection 3.4.2.4 below)." Missing reference within 2.2.5 as follows: "Note: See purchasing procedures section XXXXXXX for information on contracting and purchase order requirements that impact how a single transaction is determined to help ensure that bid splitting does not occur."	Full GAP	High

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
IVGID DRAFT Purchasing Policies and Procedures - 2.3 Competitive Solicitation Requirements	Sets out Requirement Contents referencing NRS Chapter 332. Content for Advertisements and dollar threshold of when advertisements will be used (required for over \$100,000 and may be used between \$50,000 - \$100,000). Lists appropriate vendor selection methods as: Lowest Bid or Best Value. Competitive Solicitation not required up to \$10,000, but between \$10,000 - \$50,000, two price quotes must be requested and submitted in writing. Defines the Use of Solicitation Methods Other Than an Invitation to Bid. Highlights considerations for professional services through competitive solicitation. Provides Guidelines for Evaluating Solicitation Responses. Protest of Contract Award. Guidelines for rejecting responses received and for when no responses are received	NRS Chapter 332 Subsection 4 of NRS 332.065	Ensure there is a distinction between the policies defined in Section 1 and the procedures that should be within Section 2.3. Noticing the "Protest of Contract Award" is missing the day threshold for when a protest may be filed in Section 2.3.3.8. Consider if this section should agree to Public Works' "five business day" requirement in 3.5.4.1. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.4 Exceptions to Competitive Solicitation Requirements	Lists exceptions to competitive solicitation requirements, including: Emergencies, Sole Source, Contracts not adapted to competitive solicitation, etc. Mandates pre-approval by the authorized representative is required before any goods or services can be procured without a competitive solicitation process.	NRS Chapter 332	Focuses more on policies than procedures; it seems Section 1 is the policy and Section 2 should be focusing on procedures. Recommend expanding to include procedures. Ensure they are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. "Designated staff members" are referenced throughout; these need to be identified within the procedures or a reference to where the listing of designated staff members is kept and updated.	Major GAP	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.5 Cooperative Purchasing Programs	Cooperative Purchasing Options: Local government entities, states, NASPO, regional or national cooperative purchasing orgs, and the GSA or other federal government agencies. Lists conditions to using available purchase programs.	NRS Chapter 332	Focuses more on policies than procedures; it seems Section 1 is the policy and Section 2 should be focusing on procedures. Recommend expanding to include procedures. Ensure they are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.6 Requirements for Establishing Contracts	Determining Appropriate Contract Award Authority in relation to determination of what constitutes a single, or one transaction. For example a "single transaction" for water treatment chemicals is defined by the amount needed over the course of a year. Encourages departments order certain "like" goods and services from the same vendor to achieve economies of scale. Establishes that purchases that require a written contract must be made using standard District templates. Seems the draft is pending Legal Counsel templates for the Appendix. Defines a Purchase Order as: Used as authorization to proceed with a purchase. A purchase order (PO) is a valid contract used for materials, supplies, services, and equipment where open accounts have been established with vendors and requires its use except for the 10 listed exceptions. Lists the required information for requisition orders and to set up new vendors. Provides approved ways to modify Contracts and Purchase Orders as: Amendments, Change Orders, and Use of Contract Contingencies.		There is highlighted wording "which IVGID is under no obligation to pay and could result in reimbursing the District for the cost of the good or service." IVGID should finalize this wording and consult its legal counsel as needed. 2.6.2.3 District Agreement Templates has a section awaiting to be provided by Legal Counsel. 2.6.2.4.3 Purchase Order Types, 2.6.3.2.1 Workflow Approvals for Change Orders, and 2.6.3.3.1 Workflow Approvals for Contract Contingencies are still in draft waiting on Tyler Munis-specific fields.	Major GAP	Medium

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
IVGID DRAFT Purchasing Policies and Procedures - 2.7 Procurement Risk Management	Insurance requirements and when they are not required for: goods purchased, off-site services, and memberships. Informs that the District's contract templates and purchase orders include terms and conditions that seek to legally protect and limit the liability of the District.		Consider linking or providing references to where the District templates are located. In 2.7.2, instead of "department's responsibility," consider listing a specific position that has this responsibility.	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 2.8 Procurement Card Program	District has established a procurement card program whereby authorized employees may use a District-issued credit card for small dollar purchases of certain goods or services, which is issued with purchase category limitations as well as individual and monthly dollar transaction limits. Requests for cards are evaluated by the Director of Finance before being sent to the General Manager for final approval. Cardholder agreement must be signed in the presence of the procurement card program administrator. Cardholder responsibilities defined and Authorized Use of Procurement Cards. There are a List of Transactions Requiring Special Approval and Prohibited Purchases, but these lists are highlighted and considered draft. States that monthly statements will be accompanied with receipts, reviewed and approved to the cardholder's supervisor, then routed to (left blank) for review and approval. Provides a provision if no receipt can be produced for an expense.		Regarding the list of purchases requiring pre-approval and list of prohibited purchases, consider if the Card Administrator can restrict certain expense categories up front to block unallowable purchases. Recommend referencing back 2.9.4 Federal Grants within this section and stating those restrictions still apply in addition to the limit on purchases stated here. That section will have recommendations on additional information to include. Recommend the reconciled credit card statements and their receipts be reviewed by a position within the Finance department with enough knowledge and expertise to conduct the review as well as follow-up regarding possible unallowable purchases. Consider remedial training for individuals who do not follow the cardholder agreement and policies ahead of escalating to referenced personnel disciplinary actions. Section 2.8.5 includes the following statement that is missing a reference to which position should review and approve monthly statements: "Once approved within the department, statements must be routed to XXXXXX for review and approval."	Major GAP	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.9 Special Procurement Considerations	Discusses the development of specifications in relation to bids and proposals and provides guidance to not restrict competition. Defines Environmentally Preferable Purchasing (EEP) as a best practice. References Federal Grant Requirements 2 CFR 200.318 to 327 then indicates there is an appendix to further explain this section, which was not finalized. Speaks to Product Standardization and Surplus Personal Property Disposal.	NRS Chapter 332	Review and update references and links to other sections or website references used for guidance. Recommend expanding 2.9.4 to include references related to cost allowability with Federal Grants 2 CFR 200.402-411 and 2 CFR 200.420-429 and seeking guidance from the Finance Department to ensure grant compliance. 2 CFR 200.318-327 should be developed into policies applicable to IVGID, not just provided as a reference for readers to look up. 2.9.6 Surplus Personal Property Disposal should provide a reference to grant purchased property and any specific requirements. 2.9.6.2 No Residual Value - This section is highlighted and has not been completed.	Major GAP	Medium
IVGID DRAFT Purchasing Policies and Procedures - 2.10 Glossary	Glossary of terms for Section 2.		Missing definitions for: Sole source and Solicitation. Lowest responsive and responsible bidder definition uses the phrase to define itself and should be reworded for clarity.	Update Needed	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.0 - 3.3 Purchasing Policy for Public Works Contracts	Purchasing Policy is adopted pursuant to Chapter 338 of the Nevada Revised Statutes (NRS 338), cited as Public Works. Defines the projects that fall under Public Works including buildings, highways/roadways, utilities, parks and playgrounds, convention facilities, and all other publicly owned works and property. References back to Sections 1.3-1.5 of the District's Purchasing Policy (20.1.0) that apply to Public Works.	NRS Chapter 338	Under Section 3.3 the referenced sections are highlighted. These are accurate and the highlighting can be removed.	Update Needed	Low

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
IVGID DRAFT Purchasing Policies and Procedures - 3.4 General Provisions	The requirements of this section and NRS 338 do not apply to the following procurements: A. Contracts awarded in compliance with NRS 332 that are directly related to the normal operation of the District or the normal maintenance of IVGID property. B. Contracts awarded to meet an emergency that results from a natural or artificially created disaster that threatens the health, safety, or welfare of the public. States prevailing wage requirements for contracts over \$100,000 and projects must provide for the use of recycled materials.	NRS Chapter 332 & 338	Consider referencing the following requirements for any federally funded public works activities: 2 CFR 200.321 - 322, 326 and Appendix II to Part 200, Title 2.	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.5 General Requirements by Dollar Threshold	Establishes \$100,000 as the threshold for which projects shall adhere to all applicable provisions of NRS 338. Establishes the conditions under which construction projects estimated to \$100,000 or less may be performed by District staff members. Provides conditions for rejecting bids. States requirements for protests by contractors that submit a bid, both the timeline and what the protest must include. The General Manager, as the authorized representative of the Board of Trustees, shall receive and evaluate a properly filed protest submitted by a bidding contractor.	NRS Chapter 338	Ensure there is a distinction between the policies defined in Section 1 and the procedures that should be within Section 3.5. The "Protest of Contract Award" is missing the day threshold for when a protest may be filed in Section 2.3.3.8. Consider if this section should agree to Public Works' "five business day" requirement in 3.5.4.1.	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.6 Contractor Qualification and Preference Requirements	In constructing any public work, the District must comply with all applicable contractor qualification and contractor preference requirements specified in NRS 338.	NRS Chapter 338	Consider referencing the following requirements for any federally funded public works activities: 2 CFR 200.321 - 322, 326 and Appendix II to Part 200, Title 2.	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 3.7 Alternative Bidding Methods	Pursuant to NRS 338, the District may use bidding methods to award construction contracts to qualified contractors based on best value rather than lowest responsive and responsible bid, including Construction Managers at Risk and Design-Build methods. These bidding methods are used for large construction projects that present unique and complex construction challenges.	NRS Chapter 338	Focuses more on policies than procedures. Missing specific definition and steps of the Alternative Bidding Methods or defined references to the applicable sections within NRS Chapter 338.	Minor GAP	Low
IVGID DRAFT Purchasing Policies and Procedures - 4 Purchasing Procedures for Public Works Contracts	Not applicable. There are no current procedures.	NRS Chapter 338	The procedures in this section must document who will carry out the policies, how those policies will be carried out, and how adherence to the policies will be documented.	Full GAP	High
Accounting Policies and Procedures Manual DRAFT - 1.1 Overview, 1.2 Control Environment, 1.3 Risk Assessment, 1.4 Control Activities, 1.5 Information and Communication, 1.6 Monitoring Activities, 1.7 Internal Controls Procedures	Establishes that policy will follow provisions of the Nevada Revised Statutes, Chapter 318 and follow best practices established by the Government Finance Officers Association (GFOA). Summarizes the COSO Framework's 5 components. The governing body, upper-level management, and all levels of staff throughout the organization should demonstrate a commitment to the framework. The organization identifies and assesses changes that could significantly impact the system of internal control.	NRS Chapter 318	Update the language taken from COSO to fit IVGID, as an example. Instead of the language "the organization considers the potential for fraud," change it to "IVGID considers the potential for fraud" and talk about how that is done. This is especially needed in Section 1.6.1 to designate who the "responsible official" is that will authorize the action mentioned and Section 1.7.	Minor GAP	Low

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Accounting Policies and Procedures Manual DRAFT - 2.1 Cash	Covers how cash should be received and handled, how petty cash should be disbursed, how bank accounts will be reconciled, and how revenue should be recorded.		<p>Much of this section seems to focus on policy and not on procedure. Many sections are missing references to the responsible positions who would take on the actions. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." This section should also include:</p> <ul style="list-style-type: none"> - Bank account setup, cancelling, and access monitoring and who should be completing or not completing those tasks - Bank reconciliations including responsibility for preparing the reconciliation, supporting documentation required, outstanding items monitoring, variance handling, review and approvals - Bank account signature authority - Change fund policy (for sites that handle cash payments) - Payment acceptance including types of payments accepted (cash, checks, credit cards, ACH, etc.) and the requirements for processing/accepting each type - Cash reconciliations, deposits, and variance reporting (reporting overages/shortages) - Counterfeit detection requirements - Segregation of duties - Monitoring of locations' deposit frequency, if applicable - Consequences for non-compliance - Minimum security requirements for transporting deposits 	Full GAP	High
Accounting Policies and Procedures Manual DRAFT - 2.2 Accounts Receivable	Covers posting of revenues, adjustments, reconciliation of Accounts Receivable, and reviews of credit balances, billing records, and the Accounts Receivable Aging report.		<p>There is a section started "For Account Receivable related to utility accounts..." left incomplete. This section focuses more on policy than procedure. There are two references to the Controller reviewing and approving, yet no references to which positions will be accomplishing any other tasks. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." This section should also include:</p> <ul style="list-style-type: none"> - Systems access related to A/R management systems to ensure proper segregation of duties - Allowance for doubtful accounts establishment, recording of bad debt expense, criteria for estimate development, etc. - Handling refunds and account credits including required documentation, approvals, etc. - When account write-offs can occur, what approvals are required, and how write-offs/account adjustments must be documented and controlled - Unclaimed refunds – what happens what customer never cashes refund check or the check is returned to the District 	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 2.3 Prepaid Expenses	Covers identification of prepaid expenses, maintenance of those General Ledger accounts, preparation of the related journal entries, and reconciliations.		Expand to include procedures. Ensure they are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur.	Minor GAP	Low
Accounting Policies and Procedures Manual DRAFT - 2.4 Inventory	Covers how inventory should be controlled, physical inventory counts, and identifying inventory obsolescence.		<p>Focuses more on policies than procedures. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." Missing references to Uniform Guidance for any federally grant purchased assets: 2 CFR 200.313(d)-(e). This section should also include:</p> <ul style="list-style-type: none"> - The District's inventory assets - Procedures for receiving inventory, recording as expense, and documenting receipt for tracking purposes - Overall responsibilities for inventory oversight - Tracking of inventory (e.g., logs, system, or spreadsheet) including how it will be accounted for, how usage/additions are recorded, etc. - More detail regarding safeguarding inventory and access restrictions - Physical inventory process including how it is conducted, how often, who performs and reviews/approves and how variances are assessed and addressed - Inventory monitoring including trend analysis, usage report reviews, etc. 	Major GAP	Medium

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Accounting Policies and Procedures Manual DRAFT - 2.5 Capital Assets	Covers how assets are to be capitalized, definition of useful lives, and roles and responsibilities for Fixed Assets.		<p>This section is still written more as policy than procedure, though it does include responsibility and roles. Recommend also referencing 2 CFR 200.313(e) for disposal of any federally funded assets in addition to the District's policies on disposition of assets.</p> <p>For the reference to District's Policy and Procedures Manual for Accounting and Financial Control (Section IX 5.0): if that is supposed to be referencing a section in this manual, it does not exist and needs to be added or revised.</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - Capital Assets receiving process including physical receipt and documentation of receipt - Reporting new Capital Assets to Accounting and asset tag issuance, including who issues tags, tracking of tags, placement on assets, and recording tag numbers in ERP system - New asset setup in the District ERP system including the information required, supporting documentation submitted/maintained, etc. - Reconciling between G/L and Capital Asset data in ERP system and reviews to ensure all Capital Assets have been captured - Policies regarding Capital Asset reviews, purpose, who is responsible for performing these reconciliations, identifying variances, repairs/maintenance expense review and documentation, etc. - Capital Asset custodian - assignment and accountability for those responsible for Capital Assets in each department/division/site - Capital Asset transfer and disposal procedures including reporting disposals/transfers to Accounting, updating in the ERP system, change in accountability, methods of disposal including documentation requirements and approvals, lost/stolen asset handling/reporting, etc. - Annual inventory (count procedures, condition assessment, segregation of duties including having an independent person performing count, identifying assets damaged or not tagged, adding assets, verification of asset details, reconciling information, and making updates in the ERP) 	Full GAP	High
Accounting Policies and Procedures Manual DRAFT - 3.1 Budgetary Controls	Covers budget planning, preliminary approvals, presentations, and transmittal to the State of Nevada.	NRS Chapter 354, 354.470-626	<p>Recommend language updates for grammar and clarity such as this section: "Budget model frozen for proof. Finance and Accounting will perform a final test." Recommend referencing directly the NRS Chapters and Board policies that govern this section.</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - The budget preparation process including how individual departments/programs should prepare their budgets, what data/historical and upcoming information should be used, and resources available to employees responsible for aspects of the budget process - A budget calendar that includes a snapshot of all key dates in the process from initial budget notifications from accounting, department/program due dates, original draft budget submission, internal reviews/approvals, Board presentation and budget adoption/approval, budget finalization, system entry, etc. - How budgeting for new funding that is identified during the year (resources greater than budget estimates, new appropriations or new grants/donations, etc.) is handled including timeline requirements, reviews/approvals, and system entry - Budget monitoring, including budget-to-actual reporting, use and responsibilities, required reviews, justification for budget overages, and anticipating changes throughout the year - Budget amendment process, including what documentation and approvals are required and the responsibilities for each - Budget to actual reporting required to leadership and/or Board including what information is reported and at what intervals during the year 	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 3.2 Central Services Cost Allocation	Covers how central services costs will be allocated, analyzed, and periodically reviewed.		<p>Focuses more on policies than procedures. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." Missing references to Uniform Guidance for any federal grants 2 CFR 200.416-417. Could expand to include conversation of direct and indirect costs and related Uniform Guidance language: 2 CFR 200.412-415.</p>	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 3.3 Revenue Estimates	Covers how the leadership team prepares revenue estimates each year for the District budget.		This section focuses more on policies than procedures, and should be combined with the Budgetary Controls section to consolidate information.	Minor GAP	Low

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Accounting Policies and Procedures Manual DRAFT - 4 General Ledger and Financial Reporting	Covers cutoff of recording transactions; chart of accounts listing; preparing, approving, and posting journal entries; quarterly and monthly reconciliation procedures; and financial reporting.		<p>This section focuses more on policy than procedure, and while it includes references to the Controller reviewing reconciliations, there is no mention of which position is responsible for performing the reconciliations. The following wording is also non-specific on which positions are authorized to post journal entries: "Posts journal activity to the general ledger on command by a computer operator."</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - Chart of accounts maintenance and account setup - Month-end and year-end close procedures including the timing, responsibilities for performing each procedure and review/approval, and monitoring - Significant accounting policies and procedures; the District can utilize the notes to the audited financial statements as a starting point to accumulate significant accounting policies and then expand to address the detailed procedures that will be applied (who, what, when, etc.) to ensure compliance - Account reconciliations including which balance sheet accounts are reviewed monthly, responsibility for preparation, review and approval, and procedures on how the reconciliations are to be performed and how variances must be addressed - Monitoring controls such as financial trend analysis (year to year, budget to actual, monthly fluctuations), key performance indicators, and other; the available reports are defined, but there are no policies and procedures explaining what to do with the reports and responsibility of monitoring - More detail about how journal entries are recorded and approved along with info about the use of adjusting journal entries 	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 5.1-5.3 Investments	Covers the Board's Investment Policy and how the District will adhere to that policy. Details various authorization that is needed for transactions, how investments should be reported on when sold, and reconciliations that should be performed. The section also covers how investments will be safeguarded and how interest, premium/discounts on Bonds and Notes Receivable, and investment income will be tracked and recorded.	NRS 355: 355.165-355.200, NRS 350.659; Board Policy 7.1.0, 10.1.0, 11.1.0	<p>Focuses more on policies than procedures. While it includes responsibility for the Controller to review, there is missing documentation of which positions will perform the underlying action. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." In 5.1.1 it is stated "The Finance and Accounting Controller is designated to execute those procedures including..." and it seems those procedures have not yet been developed.</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - Documentation of who is authorized to make purchases/sales and how that authorization is determined - Segregation of duties - Record retention for investment accounts and related activity and reconciliations 	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 5.4 Cash Management	Covers how the District will meet cash management requirements per NRS, which includes expediting cash receipts, collecting on delinquent accounts, and timely cash disbursements.		We recommend this section be combined in the Cash section 2.1 to keep all cash-related items in one area of the document.	Update Needed	Low

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Accounting Policies and Procedures Manual DRAFT - 6.1 Accounts Payable	This sections covers multiple facets of Accounts Payable including travel authorizations and reimbursable expenses, usage of a voucher package, recording invoices, check run process, Accounts Payable reconciliations, monitoring of Accounts Payable (review of debit balances and hold balances), how to return goods to suppliers, purchase cut-off at year-end, petty cash usage procedures, check signing and disbursements, and usage of electronic payment systems.		Focuses more on policies than procedures. In many instances, the section is missing documentation of which positions will perform the underlying action and when the action will be performed. Recommend linking to or directly referencing the travel authorization and expense reimbursement forms mentioned in this section. In Section 6.1.1.11, consider including or referencing the applicable section related to Voiding Checks. This section should also include: - Vendor Management: New vendor setup and vendor changes, including required supporting documentation, approvals, and segregation of duties, vendor master list controls and annual reviews, dormant vendors, and check for suspension or debarment. In general, vendor management should be controlled by individuals independent of the AP process. - Invoice receipt, approval, and routing (manual or electronically) to AP for payment processing and who will be performing those tasks. - Reconciliation between invoice, purchase requisition (PR)/purchase order (PO), receiving documentation, and documentation required to support this three-way match process. - A/P processing including required reviews/approvals, invoice tie out, and pre- and post-check register reviews/approvals. - More specific details for check stock maintenance controls. - ACH/wire payment processing and related controls that are specific to the District - Monitoring controls over the disbursement function such as vendor file changes/addition reviews, trend analysis (i.e., total payments by vendor), etc. - Record retention requirements to support the AP process/function.	Full GAP	High
Accounting Policies and Procedures Manual DRAFT - 6.2 Accrued Liabilities	Covers monitoring of Accrued Liabilities, recording accruals, monthly reconciliations, and deferred revenue determinations.		Focuses more on policies than procedures. While it includes responsibility for the Controller to review, it is missing documentation of which positions will perform the underlying action and how those tasks will be performed. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."	Minor GAP	Low
Accounting Policies and Procedures Manual DRAFT - 6.3 Notes Payable and Long-Term Debt	Covers usage of various long term debt such as notes payable, installment loans, bonds, and long-term leases. Details authorization for these debt vehicles, how they should be recorded, paid, monitored, and how debt covenants should be monitored and adhered to.		Focuses more on policies than procedures. Ensure the procedures are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."	Minor GAP	Low
Accounting Policies and Procedures Manual DRAFT - 7 Payroll	Covers changes in payroll information, check dates, maintaining timekeeping records, approvals needed for overtime, payments made to employees, payroll deduction information, and quarterly and year-end reporting.		Focuses more on policies than procedures. Ensure the procedures are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline." This section should also include: - New employee setup and pay rate adjustments (in general, this duty should be performed by someone independent of the payroll processing function to ensure that duties are adequately segregated) - Transfer of time detail to process payroll - Payroll processing including required reviews/approvals pre- and post-processing, reconciliations, general ledger posting, and reporting - Direct deposit setup and processing, if applicable - Check printing, signature, and distribution - Payroll tax reporting and tracking and accrual account reconciliations - PTO accruals, use, and recording and monitoring of PTO balances - Payroll monitoring and oversight including payrate change report reviews, timecard edit reviews, systems access monitoring, payroll trend analysis by employee, position, and department and other reviews/reporting performed to ensure the payroll function is well-controlled	Major GAP	Medium
Accounting Policies and Procedures Manual DRAFT - 8 Purchasing	All sections are highlighted and carried to the stand-alone Purchasing Policy.	NRS 332, 338; Board Policy - 20.1.0 Purchasing Policy for Goods and Services	As this whole section is highlighted, it appears the information was carried forward and updated in the IVGID DRAFT Purchasing Policies and Procedures document. Thus, no recommendation warranted.	N/A	N/A

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Accounting Policies and Procedures Manual DRAFT - 9 Revenue Cycle	Covers procedures for customer returns and allowances, revenue recognition, and revenue journal entries.	NRS 354.479, 354.616	<p>Focuses more on policies than procedures. Ensure the procedures are tailored for IVGID, list the responsible positions, the timeline for tasks, and how those tasks will occur. A lot of the language uses "should" instead of "we will" or "this position will carry out a section action by a set timeline."</p> <p>This section should also include:</p> <ul style="list-style-type: none"> - Defining the specific types of revenue throughout the District and ensuring alignment with any department-specific policies and procedures - More details on revenue recognition and accounting for revenue within applicable accounting requirements - More details on the revenue reports mentioned including who is responsible for generating and approving these reports - Customer account setup and requirements - Overall monitoring of revenue activity - Defining the District's requirements around billing and collection activities including defining roles, responsibilities, documentation requirements, and frequency 	Major GAP	Medium

Board Policies Gap Analysis

<p>Level of Effort of P&P Category: Full Gap - P&P does not exist for category Major Gaps - Some P&P documentation exists but major gaps in coverage exist Minor Gaps - P&Ps cover most of the key areas but require some updating or additional coverage. Update Needed - The P&P needs to be reviewed for potential updates needed.</p>
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Summary of Priority/Phases	
Phase One (High Risk)	Critical control deficiencies that expose the District to a high degree of combined risks. Recommendations from high-risk findings should be implemented immediately (preferably within 6 to 12 months) to address areas with the most significant impact or highest likelihood of loss, misappropriation, or damage related to the District assets.
Phase Two (Medium Risk)	Represents less than critical deficiencies that expose the District to a moderate degree of combined risks. Recommendations arising from medium-risk findings should be implemented in a timely manner (preferably within 18 months) to address medium risks and strengthen or enhance efficiency in internal controls on areas with moderate impact and likelihood of exposure.
Phase Three (Low Risk)	Represents low risk or control deficiencies and the exposure is not likely to expose the District and its assets to significant losses. However, they should be addressed to improve efficiency and effectiveness of operations. Recommendations arising from low-risk findings should be implemented within 24 months.

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Code of Conduct for Elected and Appointed Members (no number)	I. PURPOSE AND APPLICABILITY II. CONDUCT A. Elected and Appointed Members' Conduct with One Another B. Trustees' and Members' Conduct with District Staff C. Elected and Members' Conduct with the Public D. Conduct Generally III. SANCTIONS	NRS 318, NRS 241.030-033	- Update to include process for managing conflicts of interest (or address as separate policy) - Update to include prohibition against and means to address sexual harassment, general harassment, and discrimination (or address as separate policy) - Add policy number - Consider distinguishing between policy and procedure information	Major Gap	Medium
Whistleblower Policy (no number)	- General - Reporting --- Trustees, employees, and volunteers --- The public - No Retaliation - Acting in Good Faith - Confidentiality - Receipt, Retention, and Treatment – Role of The Audit Committee Chair - Receipt, Retention, and Reporting – Role of The General Manager	NRS 281.611	- Clarify scope (referenced inconsistently throughout the policy) and ensure that it covers committee members - Update to clarify that violation of policy can result in removal from Board position (not just censure) - Describe conditions under which an investigation would include an independent third-party reviewer - Expand description of misconduct to include violation of code of conduct, bribery, corruption, money laundering, tax evasion, environmental damage, breaches of public health, and safety regulations. - Expand reporting process to include reporting procedure if General Manager is implicated in complaint - Consider describing how whistleblowers are protected by the law - Consider distinguishing between policy and procedure information - Add policy number	Major Gap	Medium
Board Policy 1.1.0 - Strategic Planning Policy	0.1 Initiate the Strategic Planning Process 0.2 Prepare a Mission Statement 0.3 Assess Environmental Factors 0.4 Identify Critical Issues 0.5 Agree on a Small Number of Long Range Principles 0.6 Develop Strategies to Achieve Long Range Principles 0.7 Develop Objectives 0.8 Create an Action Plan 0.9 Incorporate Performance Measures 0.10 Obtain Approval of the Plan 0.11 Implement the Plan 0.12 Monitor Progress 0.13 Reassess the Strategic Plan	N/A	- Review policy every three to five years (last updated in 2014) - Distinguish between policy and procedure information - Clarify roles and responsibilities of management vs. Board - Consider reducing specific implementation details to allow for additional flexibility/responsiveness - Formalize requirement to conduct comprehensive strategic planning process every five years and consider adding an enforcement mechanism	Major Gap	Medium
Board Policy 2.1.0 Financial Standards	Covers the District's Long Range Principles as part of its Strategic Planning Process for the following areas: Resources and Environment, Finance, Workforce, Services, Facilities, and Communications	NRS 318.080: Duties of board of county commissioners; appointment of initial board of trustees; bond; removal of trustee.	NRS 318.080 lists the following as duties of the board of trustees to establish: 2. While acting as the board of trustees, the board of county commissioners shall establish: (a) Accounting practices and procedures for the district; (b) Auditing practices and procedures to be used by the district; (c) A budget for the district; and (d) Management standards for the district. Consider including oversight and updating of these as the current Finance section does not speak directly to these tasks.	Minor GAP	Low

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Practice 2.11.0 Cash Management and Investment Management	This practice document explains how the District will invest public funds in a manner that provides the highest investment return consistent with the need for safety and liquidity.	NRS 355.165-178 NRS 354.604 Funds maintained by local governments through NRS 354.613	Consider referencing additional NRS sections applicable to these practices, though this section is well referenced already. As this policy was last updated in 2007, consider reviewing and updating for any changes in staffing responsibility or any changes in practice. For positions such as the Director of Finance, consider revising language to "Director of Finance or designated delegate" to cover times with the position is on leave or vacant.	Minor GAP	Low
Board Policy 3.1.0 - Conduct Meetings of the Board of Trustees Policy	0.1 Regular Meetings 0.2 Special Meetings 0.3 Meeting Place 0.4 Item(s) of Business/Agenda Preparation 0.5 Rules of Proceedings 0.6 Robert's Rules 0.7 Reconsideration 0.8 Officers of the Board 0.9 Advisory Committees 0.10 Legislative Matters 0.11 Conflict Resolution 0.12 Board Highlights	NRS 241.020, NRS 281A (Ethics In Government)	- Update to include a remote attendance policy - Remove reference to contract procedures (should be covered within procurement policies) - Consider distinguishing between policy and procedure information - Consider addressing compliance/policy violations - Consider updating title to better reflect full scope of the policy (ex: Board Operations Policy)	Major Gap	Medium
Board Policy 4.1.0 - Performance Measurement for Decision Making Policy	- Lists performance measure best practices - States that performance measures will be used as part of the budget process	NRS 408.133	- Review policy every three to five years - Distinguish between policy and procedure information - Update to clarify reporting frequency and roles/responsibilities - Update to include process for regularly updating and monitoring performance measures, including timeline for incorporating performance measures into the budget process	Major Gap	Low
Board Policy 5.1.0 - Budgeting for Results and Outcomes	Covers the District's budget performance goals and the responsibilities of the Finance and Accounting Department	Budgets of Local Governments are held to NRS 354.470 - 354.626	Consider referencing adherence the applicable NRS Chapters and Sections related to the topics within this policy.	Update Needed	Low
Board Policy 6.1.0 - Adoption of Financial Practices	Covers, at a high level, the District's processes for financial planning, revenue diversification, and expenditures	NRS 318.080: Duties of board of county commissioners; appointment of initial board of trustees; bond; removal of trustee. Budgets of Local Governments governed by NRS 354.470 - 354.626, which includes: limitations on fees for utilities, licenses, and permits; funds maintained by local government; revenue from taxes; limitation on use of reserves or fund balances Alternative Methods of Financing by Local Government governed by NRS 354.740-750 Payments of Money for Services Provided by Local Government governed by NRS 354.760-790 Revenue & Taxation governed by NRS Chapters 360-377D Taxation by General Improvement Districts governed by NRS 318.225-318.250 Borrowing, Bonds, & Special Assessments governed by NRS 318.275-318.350	Consider referencing adherence the applicable NRS Chapters and Sections related to the topics within this policy.	Update Needed	Low

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Practice 6.2.0 Pricing for Products and Services	This practice document shows that the District establishes the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2). The District's pricing policy objectives are to ensure revenues are sufficient to cover full cost of services to IVGID Picture Pass holders, avoid volatility in charges and fees year-to-year, promote consistent framework, establish conditions to modify pricing during the fiscal year. Pricing for Picture Pass Holders and others (including Guests), establishing Discounts for Group Rates & Community Focused Non-Profits; venue-specific pricing for Golf Course, Chateau & Aspen Grove Rentals and Special Events; Ski rates, Beach pricing.	NRS 318.143 Recreational facilities: Grants Board of Trustees the right to "acquire, construct, reconstruct, improve, extend and better lands, works, systems and facilities for recreation."	Consider referencing the NRS Section granting the right of the Board of Trustees to run recreational facilities. Ensure that procedures exist and are documented to meet the various pricing policies that are detailed in the document.	Minor GAP	Low
Board Policy 7.1.0 - Appropriate Level of Fund Balance	Establishes Target Reserve Levels for Major funds, which are designated as the General Fund, Utility Fund, Community Services Fund, and Beach Fund. Designates appropriate use of the Reserve Funds. Specifies Target Level of Working Capital as 90 days of operating expenses to maintain in its Enterprise Account for cash flow requirements. Replenishment of Reserves: The District may establish a Utility Rate Stabilization reserve intended to mitigate potential future year's water and sewer rate adjustments necessary to meet operating, capital, and debt obligations of the District's Utility Fund.	NRS 354.604 Funds maintained by local governments. NRS 354.608 Contingency account: Establishment; limit on appropriations; expenditures. NRS 354.612 Establishment of one or more funds by resolution required; contents of resolution; accounting requirements; copy of resolution to be provided to Department of Taxation; proprietary funds; enterprise funds. NRS 354.6115 Fund to stabilize operation of local government and mitigate effects of emergency or natural disaster. NRS 354.620 Unencumbered balance of appropriation lapses at end of fiscal year; reversion to fund. NRS 354.6215 Limitation on use of reserves or balances of funds created to insure risks.	Consider referencing the applicable NRS sections governing these policies. The policy should also include details about how these various financial measurements such as Target Reserve Levels and Working Capital Levels will be monitored.	Minor GAP	Low
Board Policy 8.1.0 Capitalization of Fixed Assets	Covers groupings of capitalized assets, thresholds, cost basis of assets, useful lives, capital project planning and capitalization, and roles and responsibilities.	NRS 318.512-318.5126: Sale of Real Property NRS 331.093 Report of capital improvements	On page 5 there is a reference to the District's Policy and Procedures Manual for Accounting and Financial Control (Section IX.5.0). We have not seen this stated policy and procedure, so we recommend ensuring this reference is accurate and updated. Consider including Uniform Guidance related to Property Standards for any federally funded procurements (2 CFR 200.310-316). Consider including policies and procedures governed by NRS 331.093 - Report of capital improvements, if applicable to IVGID operations.	Minor GAP	Low
Board Policy 10.1.0 Use of Local Government Investment Pools	Lists 13 items to consider when using Local Government Investment Pools (LGIPs) in accordance with the District's Investment Policy.	NRS 355.165-178	Consider including references to the applicable statutes within NRS 355.165-178. Certain statements are vague on whose responsibility and when a task will be completed. Example for statements to revise: 0.5 Portfolio pricing practices should be evaluated. 0.6 Custodial policies should be reviewed. Reference Practices/Procedures to Practice 2.11.0 Cash Management Investment Management.	Minor GAP	Low
Board Policy 11.1.0 Investment Management	District will properly manage the risk in its portfolios to achieve investment objectives and comply with investment constraints. The use of diversification in the District's portfolio is an important strategy for managing risk. Diversification strategies consider 8 specified items.	NRS 355.165-178	Consider including references to the applicable statutes within NRS 355.165-178. Reference Practices/Procedures to Practice 2.11.0 Cash Management Investment Management.	Update Needed	Low

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Board Policy 12.1.0 - Multi-Year Capital Planning Policy	1.0 Identify needs 2.0 Determine costs 3.0 Prioritize capital requests - 3.1 Categorize each submittal under Project Types - 3.2 Prioritize Projects under these criteria - 3.3 Ongoing consideration of Project Types and Prioritization by District Staff will consider 4.0 Develop financing strategies	NRS 354.5945	- Review policy every three to five years - In alignment with recommendations made in the January 5, 2022 Moss Adams review of capital improvement policies, update to define roles and responsibilities, tailor processes to actual operations, clarify timing, address prioritization, and clarify reporting requirements	Major Gap	Medium
Board Policy 13.1.0 Capital Project Budgeting	Covers how the Capital Budget will be prepared, adopted, and reported while staying aligned with the Multi-Year Capital Improvement Plan	NRS 354.5945 Capital improvement plan NRS 354.5947 Annual report concerning capital improvements owned, leased or operated by local government	- Consider including references to the governing NRS statutes - Expand on the Reporting on the Capital Budget to state which position's responsibility it is to issue these reports and how they will be shared as this section is not captured in Practice 13.2.0	Minor GAP	Low
Practice 13.2.0 Capital Planning Capital Expenditures	This practice document details levels of authority of the capital planning process, financial management of capital projects, and the phases of the project life cycle	NRS 354.5945 Capital improvement plan NRS 354.5947 Annual report concerning capital improvements owned, leased or operated by local government	Ensure contract policies are in line with those referenced in the Purchasing Policies & Procedures or consider updating to reference those applicable procedures, including NRS section references.	Update Needed	Low
Board Policy 14.1.0 Debt Management and Limits	This policy sets the framework for how the Debt Management Policy can be set up including information on how debt limits will be set and how debt will be structured, issued, and managed.	NRS 318.277 Debt limit of district NRS 318.280 Short-term notes, warrants and interim debentures NRS 318.320 Revenue bonds: Issuance for acquisition or improvement of facilities NRS 318.325 Local Government Securities Law: Types of securities authorized to be issued NRS 318.339 Power of certain districts to borrow money from State or Federal Government NRS 318.350 Assessments to pay expenses of improvements; exempt property	Consider referencing the applicable NRS statute governing this section.	Update Needed	Low
Practice 14.2.0 Debt Service Payment Settlement Practice	Establishes Debt Payment practices and ways to invoice and accept payment for principle and interest of issued debt.	NRS 318.277 Debt limit of district NRS 318.280 Short-term notes, warrants and interim debentures NRS 318.320 Revenue bonds: Issuance for acquisition or improvement of facilities NRS 318.325 Local Government Securities Law: Types of securities authorized to be issued NRS 318.339 Power of certain districts to borrow money from State or Federal Government NRS 318.350 Assessments to pay expenses of improvements; exempt property	This practice leans more towards policy than procedure, as it lacks assigning positions responsible for carrying out these requirements and laying out any applicable timelines for completion. Either add the relevant positions or, since these policies focus on the Board, develop and reference to a related District Operating Procedure for this level of detail.	Full GAP	High
Practice 14.2.1 Debt Issuance Limitations	Lays out the practices and procedures around Issuance Debt Limits generalized in Policy 14.1.0	NRS 318.277 Debt limit of district NRS 318.280 Short-term notes, warrants and interim debentures NRS 318.320 Revenue bonds: Issuance for acquisition or improvement of facilities NRS 318.325 Local Government Securities Law: Types of securities authorized to be issued NRS 318.339 Power of certain districts to borrow money from State or Federal Government NRS 318.350 Assessments to pay expenses of improvements; exempt property	This practice leans more towards policy than procedures, as it lacks assigning positions responsible for carrying out these requirements and laying out any applicable timelines for completion. Either add the relevant positions or, since these policies focus on the Board, develop and reference to a related District Operating Procedure for this level of detail.	Full GAP	High

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
Board Policy 15.1.0 - Audit Committee Charter	1.0 Independent auditor reports directly to the Audit Committee 2.0 Scope of the Committee's Authority and Responsibilities 3.0 Meetings 4.0 Annual Financial Risk Assessment and Risk Management	NRS 241	- Update to include procedure for removing a committee member - Update to include a remote attendance policy - Consider decreasing the expertise requirement of 15 years of financial management experience - Consider separating the policy from the charter information	Minor Gap	Low
Board Policy 16.1.1 Recreation Roll	Establishes the Recreation Fee and Beach Fee for applicable real property as defined within the policy.	NRS 318.143 Recreational facilities: Grants Board of Trustees the right to "acquire, construct, reconstruct, improve, extend and better lands, works, systems and facilities for recreation." NRS 318.201	Consider if general policy updates are needed to align with current practices as policy was last updated in 2009.	Update Needed	Low
Board Policy 17.1.0 - Personnel Policies Policy	States that HR Dept is responsible for updating personnel policies and ensuring they are aligned with all relevant regulations.	NRS 284	- Review policy every three to five years - Consider whether policy is still needed in relation to the Personnel Management District P&P Resolutions - IVGID Policy and Procedure No. 142 - Resolution 1898 - Consider rewording to increase clarity of the policy	Minor Gap	Low
Board Policy 18.1.0 Adoption of Central Service Cost Allocation Plan	The District will maintain practices in conformity with the Nevada Revised Statute Section 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation). Practice categories that should be considered for development, adoption, and regular review are Costs Allowed, Allocation Method, and Billing rates for services provided.	NRS 354.107 (Regulations) NRS 354.613(c) (Enterprise Funds Cost Allocation)	Consider including reference to department-specific policies for how they determine allocations for Internal Service Funds.	Update Needed	Low
Board Policy 20.1.0 - Correspondence to the Board of Trustees Policy	1. Receipt of Correspondence 2. Postings of Correspondence 3. Placing Items on the Agenda 4. Responses to Correspondence	NRS 318.080	- Consider adding examples of what would constitute inappropriate Board correspondence, such as inquiries of a personal nature and individual complaints - Consider adding details about what would constitute "significant staff time" - Consider distinguishing between policy and procedure information	Minor Gap	Low
Board Policy 20.1.0 Purchasing Policy for Goods and Services	Covers the purchasing information also contained in the updated Purchasing Policies and Procedures document including definitions, roles and responsibilities, approval authority, and competitive solicitations and exceptions.	NRS 332 - Purchasing: Local Go	This policy contains nearly the same items as the Purchasing Policies and Procedures document reviewed as part of the Internal Controls piece of the project. Consider if this policy is still needed considering the updated Purchasing Policies and Procedures document.	Update Needed	Low
Board Policy 21.1.0 Purchasing Policy for Public Works Contracts	Covers purchasing information specific to Public Works contracts including defining a Public Works project, dollar thresholds, and bids.	NRS Chapter 338 Public Works	No updates needed.	N/A	N/A
Conflicts of Interest Policy	N/A	N/A	Consider implementing a conflicts of interest policy.	Full Gap	High
Non-Discrimination/Anti-Harrasment Policy	N/A	N/A	Consider implementing a non-discrimination/anti-harrasment policy.	Full Gap	High
Board Nomination, Selection, Termination, and Terms	N/A	N/A	Consider implementing a policy to capture and make more accessible relevant details from NRS 318 related to board nomination, selection, termination, and terms.	Full Gap	Medium
Board Orientation and Training Policy	N/A	N/A	Consider implementing a board orientation and training policy.	Full Gap	Medium
General Manager Performance Review and Compensation Policy	N/A	N/A	Consider implementing a performance review and compensation policy.	Full Gap	Medium

District Policy and Procedure Resolutions Gap Analysis

<p>Level of Effort of P&P Category: Full Gap - P&P does not exist for category. Major Gaps - Some P&P documentation exists but major gaps in coverage exist. Minor Gaps - P&Ps cover most of the key areas but require some updating or additional coverage. Update Needed - The P&P needs to be reviewed for potential updates needed.</p>
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Phase Two (Medium Risk)	Represents less than critical deficiencies that expose the District to a moderate degree of combined risks. Recommendations arising from medium-risk findings should be implemented in a timely manner (preferably within 18 months) to address medium risks and strengthen or enhance efficiency in internal controls on areas with moderate impact and likelihood of exposure.
Phase Three (Low Risk)	Represents low risk or control deficiencies and the exposure is not likely to expose the District and its assets to significant losses. However, they should be addressed to improve efficiency and effectiveness of operations. Recommendations arising from low-risk findings should be implemented within 24 months.

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
IVGID Policy and Procedure No. 098 - Resolution 495 (RESOLUTION INDEMNIFYING TRUSTEES AND OFFICERS OF THE DISTRICT FROM ANY AND ALL LIABILITY INCURRED WHILE ACTING IN THEIR CAPACITY AS TRUSTEES OR OFFICERS AND PROVIDING LEGAL COUNSEL IN DEFENSE THEREOF)	N/A	NRS 163.120	- Consider updating to improve readability within legal constraints - Consider clarifying if the scope of this resolution extends to committee members	Minor Gap	Low
IVGID Policy and Procedure No. 110 - Resolution 1493 (COMMUNITY RELATIONS EXPENDITURES)	Procedures for IVGID cash participation in community programs and events including initial requests going to the General Manager and then to the Board.	NRS 318 General Improvement Districts	- Review policy every three to five years (this resolution is from 1985 and must be reviewed and updated to match current practices) - Consider defining which types of community programs and events are typically allowed/unallowed under this resolution	Full GAP	High
IVGID Policy and Procedure No. 111 - Resolution 1494 (COLLECTION OF DELINQUENT SPECIAL ASSESSMENTS)	Defining authority to allow the District to deny waivers for special assessments, penalties and interest, and requests for deferral of tax sales to collect such delinquencies.	NRS 318.225 Power to levy taxes NRS 318.230 Levy and collection of taxes NRS 318.235 Levies to cover deficiencies NRS 318.245 Sales for delinquencies	- Review policy every three to five years (this resolution is from 1985 and must be reviewed and updated to match current practices) - Update to include which staff have the authority to deny such requests	Full GAP	High
IVGID Policy and Procedure No. 116 - Resolution 1538 (PENALTY AND INTEREST CHARGES ON DELINQUENT ACCOUNTS AND COLLECTION THEREOF)	Establishes penalty for nonpayment of District charges.	NRS 318.197 Rates, tolls and charges; liens; regulations governing connection and disconnection for facilities and services of district; collection of charges and penalties.	- Review policy every three to five years (this resolution is from 1987 and must be reviewed and updated to match current practices) - To better align with NRS 318.197, the District should update the wording of the 10% penalty to "10% of each month's charges for the first month delinquent" - The District should also generate procedures for how these penalties will be monitored and handed out along with who at the District is responsible for these items	Full GAP	High

Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
IVGID Policy and Procedure No. 103 - Resolution 1475 (RESOLUTION ESTABLISHING POLICY FOR THE GRANTING OF EASEMENTS ACROSS DISTRICT PROPERTY)	1. Process initiated by letter request of property owner 2. Application fee 3. Written notice 4. Evaluate requests 5. Easement requirements 6. Easement document use 7. Easement execution 8. Discretionary 9. Setting Price 10. General Manager 11. Permits	NRS 111.370 NRS 111.39	- Review policy every three to five years - Update Easement Request form and submittal process to include electronic option - Consider reviewing processing fee (set at \$100 in 1984)	Minor Gap	Low
IVGID Policy and Procedure No. 113 - Resolution 1517 (USE OF TRADEMARK BY PRIVATE BUSINESSES AND PERSONS)	N/A	NRS 600.050	- Review to determine if referenced branding (e.g., colors and motto) are still current - Update to account for online sales - Review for gendered language (General Manager is referenced as "he" throughout) - Consider adding procedure/repercussions in the case of logo misuse - Expand to include use of trademark policy by unaffiliated individuals, not just private businesses, including situations in which the trademark may not be used	Minor Gap	Low
IVGID Policy and Procedure No. 121 - Resolution 1581 (RESOLUTION ADOPTING POLICY AND PROCEDURE RESPECTING THE SETTLEMENT OF LAWSUITS AND RELATED CLAIMS)	N/A	N/A	- Review to determine if the authority for this policy falls within the District's scope (as the policy is targeted toward third parties) - Update file so that only the most recent version of the resolution is included (current file contains multiple versions)	Minor Gap	Low
IVGID Policy and Procedure No. 129 - Resolution 1632 (RESOLUTION ESTABLISHING POLICY GOVERNING THE RELINQUISHMENT AND ACQUISITION OF UTILITY EASEMENTS AND ENCROACHMENT AGREEMENTS)	N/A	NRS 318.116(10) and (14) and Washoe County Ordinance No. 97	- Review current Board approval threshold (set at \$2000 in 1992) - Update associated forms to include current date options (currently includes options only for the 1900s) - Update associated forms and submittal process to include electronic option	Minor Gap	Low
IVGID Policy and Procedure No. 134 (SERVICE OF ALCOHOLIC BEVERAGES AT IVGID FACILITIES)	A. Non-Resident Individuals or Groups B. Resident Individuals or Groups C. Internal IVGID Groups	NRS 446.842	- Review policy every three to five years - Distinguish between policy and procedure and add procedural details (e.g., how to request use of facility) - Consider updating fee schedule - Consider removing the option for fundraisers to supply their own alcohol - Consider providing guidelines for any limitations on "fundraising" events (e.g., if an event supports a cause that goes against the organization's code of conduct) - Clarify whether a nonprofit group can host a fundraising event - Remove references to specific nonprofits and individuals (section B4) - Consider adding a requirement that event hosts will not knowingly provide alcohol to minors (responsible service of alcohol policy)	Major Gap	Medium
IVGID Policy and Procedure No. 135 - Resolution 1760 (TEMPORARY DOG PARK AT VILLAGE GREEN POLICY)	K.3. RECOMMENDATION FOR A TEMPORARY DOG PARK AT VILLAGE GREEN	Washoe County Code, 55.100	Confirm if dog park is still considered temporary	Minor Gap	Low

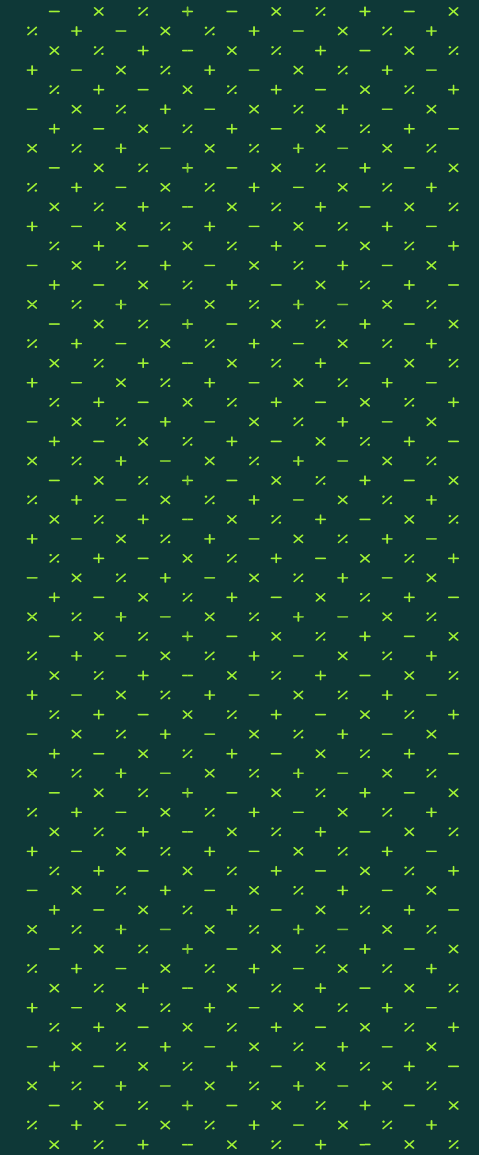
Policy Name	Policy, Procedure, and Current Coverage Summary	Applicable NRS Sections (if any)	Recommendations	Gap Type	Associated Risk
IVGID Policy and Procedure No. 136 (Policy Concerning Access to District Property and the Use of District Facilities for Expression)	- DESIGNATION OF PUBLIC FORUM AREAS - BOARD MEETING ROOM - NON-PUBLIC FORUM AREAS	NRS 241.020(3).	- Review policy every three to five years - Update to include violation/enforcement procedures	Minor Gap	Low
IVGID Policy and Procedure No. 137 - Resolution 1801 (POLICY FOR THE PROVISION OF RECORDS AND INFORMATION TO THE PUBLIC)	I. PUBLIC RECORDS - A. Purpose - B. Policy Statement - C. Governing Law - D. Policy Administrator - E. General Provisions	NRS 239 of the Nevada	- Review policy every three to five years - Consider reviewing associated fees - Consider reviewing discretionary authority - Review for information repetitiveness (Section II is repetitive of Section I)	Minor Gap	Medium
IVGID Policy and Procedure No. 138 - Resolution 1849 (NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT LOCAL PERSONS, EVENTS, OR HISTORY)	A. Policy and Procedure Applicable to All Activities B. Policy and Procedure for Rotary Benches C. Policy and Procedure for Brass/Brass-Like Placards at Crystal Ridge at Diamond Peak D. Policy and Procedure for Placards of Historical Merit E. Policy and Procedure for Naming of IVGID Facilities	NRS 338.200	- Review policy every three to five years - Review for writing clarity and typos - Review for outdated information (e.g., policy lists board meeting times that are no longer accurate) - Simplify/explain '1' and 'F' - unclear what 'all other forms' and 'alternative form of commemoration' refers to - Add procedural details (including updating forms and submittal process to include electronic option)	Minor Gap	Low
IVGID Policy and Procedure No. 139 - Resolution 1876 (RESOLUTION FOR NO SMOKING, EXCEPT IN DESIGNATED AREAS, AT ALL DISTRICT-OWNED AND OPERATED FACILITIES)	N/A	International Wildland Urban Interface Code section A104.4 Smoking	No recommended updates.	N/A	N/A
IVGID Policy and Procedure No. 141 - Resolution 1895 (COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS)	N/A	N/A	Consider clarifying that non-governmental groups must be 501(c)3 organizations and/or 501(c)4	Minor Gap	Low
IVGID Policy and Procedure No. 142 - Resolution 1898 (PERSONNEL MANAGEMENT)	I. Purpose II. Roles III. General Objectives IV. Procedures	NRS 284	- Consider revising section J to further delegate organizational structure responsibilities to the General Manager - Consider adding equal employment opportunity statement	Minor Gap	Low
IVGID Policy and Procedure No. 1902 - Resolution 1902 (Approval of the Report for Collection of Recreation Standby and Services Charges (aka the Recreation Facility Fee and Beach Facility Fee) Fiscal Year 2023-2024)	Establishes the Recreation Fee and Beach Fee for applicable real property for FY2023-2024.	NRS 318.143 Recreational facilities: Grants Board of Trustees the right to "acquire, construct, reconstruct, improve, extend and better lands, works, systems and facilities for recreation." NRS 318.201	No recommended updates.	N/A	N/A



MOSSADAMS

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT 2023 Management Consulting

August 2023



Agenda



01 BACKGROUND AND SCOPE

02 METHODOLOGY

03 RESULTS



Background & Scope

Evaluate elements of IVGID's leadership environment including:

- The District's Strategic Plan and development process
- The senior management team's organizational structure and job descriptions
- The Board Policies, District Policies and Procedure Resolutions, and financial operational procedures for inclusion of appropriate internal controls and alignment with best practice

The purpose of this work was to identify opportunities to increase the effectiveness and efficiency of operations.



Methodology

	PHASE	DESCRIPTION
1	Start-Up and Management	Project initiation consisted of collaborative project planning with IVGID's Board and management representatives, including finalizing our work plan.
2	Fact-Finding and Data Collection	<p>The second phase included interviews, document reviews, and best practice research.</p> <ul style="list-style-type: none">• <i>Interviews:</i> We conducted interviews with all members of IVGID's Board of Trustees and senior management team.• <i>Document Review:</i> We received documents including policies, procedures, planning documents, budgets, reports, job descriptions, and others.• <i>Best Practice Research:</i> Based on the opportunities for improvement identified, we conducted research to ascertain best practices within the public sector.
3	Analysis	Based on the information gained during our fieldwork phase, we assessed the current conditions and identified opportunities for improvement. Leveraging best practice information and our own experience from working with similar entities, we developed recommendations.
4	Reporting Results	We presented a draft report that was reviewed with IVGID Board representatives to validate facts and confirm the relevance of recommendations before finalizing the report.



Strategic Plan Assessment

1. Observation

We observed challenges with plan development, formatting, and utilization.

Recommendation

- A. Develop a new strategic plan using a robust and collaborative process.
- B. Restructure the next plan to follow a more common strategic plan format, incorporate meaningful performance measures, and shift to a five-year plan length.
- C. Ensure alignment between the next strategic plan and the District's other organizational plans.
- D. Establish the practice of utilizing the strategic plan as part of the Board's decision-making process.
- E. Adopt the practice of collaboratively selecting strategic plan priorities on an annual basis.
- F. Determine appropriate timelines or triggers to conduct revisions to the strategic plan.
- G. Consider implementing a regular representative community survey to gather wholistic information about community perception of IVGID services.



Senior Management Team Structure and Staffing Assessment

1.	Observation	There are opportunities to strengthen the District's senior management team structure.
	Recommendations	<ul style="list-style-type: none">A. Consider creating an Assistant General Manager (AGM) role or incorporating AGM responsibilities within another senior management position.B. Reclassify the Administrative Services Director to an executive assistant or expand the role to better align with industry standards.C. After a new GM is hired, consider centralizing oversight of the Marketing, Sales, and Food & Beverage teams.
2.	Observation	In alignment with industry standards, all of the senior management team's job descriptions have been updated within the last five years. However, there are some inconsistencies across roles that are creating confusion related to expectations, oversight, and backup for the GM.
	Recommendations	<ul style="list-style-type: none">A. Standardize and update job descriptions to enhance consistency and clarify expectations.B. Conduct a compensation study to compare salary ranges against industry standards.



Senior Management Team Structure and Staffing Assessment

3. Observation

Recent departures within the senior management team have highlighted the need for comprehensive succession planning.

Recommendation

Continue current efforts to implement formal succession planning across the District—prioritizing planning for the senior management team. This should include comprehensive institutional knowledge transfer and professional development strategies, in addition to planning timelines.

4. Observation

Roles and responsibilities between the Board and senior management have shifted over time, which most interviewees report has negatively impacted the Board/management relationship and organizational culture.

Recommendation

Expand efforts to clarify roles and responsibilities between management and the Board to promote accountability, autonomy, and productivity.



Internal Controls and Policy Assessment

Scope

- IVGID's Board Policies
- District Policy and Procedure Resolutions
- Financial operational procedures (including the Accounting and Finance Manual and Purchasing Policy and Procedures)

Report

- We have included tables in our report that list the policy name, gap type, and risk level.
- A detailed listing of full recommendations for all reviewed policies has been provided to the Board separately.



Internal Controls and Policy Assessment

Gap Types

- **Full Gap:** Documented policies and procedures do not exist for the area.
- **Major Gaps:** Policy and procedure documentation exists; however, there are major gaps in the overall coverage.
- **Minor Gaps:** Policy and procedure covers most of the key areas but require some updating or additional coverage.

ASSESSED RISK-LEVEL	CATEGORY DESCRIPTION	RECOMMENDED PHASE/TIMING
High Risk	<ul style="list-style-type: none"> • Area is inherently high risk. • Gaps identified were either full gaps (i.e., no P&P coverage) or major gaps. • The area is a high priority for the District's operations and structure. 	Phase One (within 6–12 months)
Medium Risk	<ul style="list-style-type: none"> • Area is inherently high or medium risk; however, a lack of documented policies and procedures may only represent a medium risk to the District. • Gaps identified were either full gaps or major gaps. • The area is a high priority for the District's operations. 	Phase Two (within 12–18 months)
Low Risk	<ul style="list-style-type: none"> • Area is inherently low risk. • Gaps identified were either minor in significance or the area only needed minor review or updating. • The area is a low priority for the District's operations and structure. 	Phase Three (within 24 months)



Internal Controls and Policy Assessment

Policy Revision Considerations

- Policy and Procedure Formatting
- Policy and Procedure Delineation
- Policy Compliance
- Policy Update Schedule



Implementation Planning

PROJECT	PRIORITY	RECOMMENDED LEAD
Develop a new strategic plan	High	External resource to facilitate involvement from IVGID Board and management
Update policies and procedures	High	External resource
Restructure the senior management team	Medium	IVGID Board and management
Establish succession planning framework	Medium	IVGID management
Update job descriptions	Low	IVGID management

PROJECT	QUARTER A	QUARTER B	QUARTER C	QUARTER D
Develop a new strategic plan	█			
Update policies and procedures		█		
Restructure senior management team			█	
Update job descriptions			█	
Establish succession planning framework			█	



► Thank You



Moss Adams 067 Supplemental

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