

**NRS 354.624**

**NRS 354.624 Annual audit: Requirements; designation of auditor; scope and disposition; dissemination; prohibited provision in contract with auditor.**

1. Each local government shall provide for an annual audit of all of its financial statements. A local government may provide for more frequent audits as it deems necessary. Except as otherwise provided in subsection 2, each annual audit must be concluded and the report of the audit submitted to the governing body as provided in subsection 6 not later than 5 months after the close of the fiscal year for which the audit is conducted. An extension of this time may be granted by the Department of Taxation to any local government that submits an application for an extension to the Department. If the local government fails to provide for an audit in accordance with the provisions of this section, the Department of Taxation shall cause the audit to be made at the expense of the local government. All audits must be conducted by a certified public accountant or by a partnership or professional corporation that is registered pursuant to chapter 628 of NRS.

2. The annual audit of a school district must:

(a) Be concluded and the report submitted to the board of trustees as provided in subsection 6 not later than 4 months after the close of the fiscal year for which the audit is conducted.

(b) If the school district has more than 150,000 pupils enrolled, include an audit of the expenditure by the school district of public money used:

(1) To design, construct or purchase new buildings for schools or related facilities;

(2) To enlarge, remodel or renovate existing buildings for schools or related facilities; and

(3) To acquire sites for building schools or related facilities, or other real property for purposes related to schools.

3. The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.

4. Each annual audit must cover the business of the local government during the full fiscal year. It must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements. The Department of Taxation shall prescribe the form of the financial statements, and the chart of accounts must be as nearly as possible the same as the chart that is used in the preparation and publication of the annual budget. The report of the audit must include:

(a) A schedule of all fees imposed by the local government which were subject to the provisions of NRS 354.5989;

(b) A comparison of the operations of the local government with the approved budget, including a statement from the auditor that indicates whether the governing body has taken action on the audit report for the prior year;

(c) If the local government is subject to the provisions of NRS 244.186, a report showing that the local government is in compliance with the provisions of paragraphs (a) and (b) of subsection 1 of NRS 244.186; and

(d) If the local government is subject to the provisions of NRS 710.140 or 710.145, a report showing that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

5. Each local government shall provide to its auditor:

(a) A statement indicating whether each of the following funds established by the local government is being used expressly for the purposes for which it was created, in the form required by NRS 354.6241:

(1) An enterprise fund.

(2) An internal service fund.

(3) A fiduciary fund.

(4) A self-insurance fund.

(5) A fund whose balance is required by law to be:

(I) Used only for a specific purpose other than the payment of compensation to a bargaining unit, as defined in NRS 288.134; or

(II) Carried forward to the succeeding fiscal year in any designated amount.

(b) A list and description of any property conveyed to a nonprofit organization pursuant to NRS 244.287 or 268.058.

(c) If the local government is subject to the provisions of NRS 244.186, a declaration indicating that the local government is in compliance with the provisions of paragraph (c) of subsection 1 of NRS 244.186.

(d) If the local government is subject to the provisions of NRS 710.140 or 710.145, a declaration indicating that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

6. The opinion and findings of the auditor contained in the report of the audit must be presented at a meeting of the governing body held not more than 30 days after the report is submitted to it. Immediately thereafter, the entire report, together with the management letter required by generally accepted auditing standards in the United States or by regulations adopted pursuant to NRS 354.594, must be filed as a public record with:

(a) The clerk or secretary of the governing body;

(b) The county clerk;

(c) The Department of Taxation; and

(d) In the case of a school district, the Department of Education.

7. After the report of the audit is filed by the local government, the report of the audit, including, without limitation, the opinion and findings of the auditor contained in the report of the audit, may be disseminated by or on behalf of the local government for which the report was prepared by inclusion, without limitation, in or on:

(a) An official statement or other document prepared in connection with the offering of bonds or other securities;

(b) A filing made pursuant to the laws or regulations of this State;

(c) A filing made pursuant to a rule or regulation of the Securities and Exchange Commission of the United States; or

(d) A website maintained by a local government on the Internet or its successor,

without the consent of the auditor who prepared the report of the audit. A provision of a contract entered into between an auditor and a local government that is contrary to the provisions of this subsection is against the public policy of this State and is void and unenforceable.

8. If an auditor finds evidence of fraud or dishonesty in the financial statements of a local government, the auditor shall report such evidence to the appropriate level of management in the local government.

9. The governing body shall act upon the recommendations of the report of the audit within 3 months after receipt of the report, unless prompter action is required concerning violations of law or regulation, by setting forth in its minutes its intention to adopt the

recommendations, to adopt them with modifications or to reject them for reasons shown in the minutes.

(Added to NRS by 1965, 735; A 1967, 939; 1969, 800; 1971, 1344; 1973, 184; 1975, 451, 1688, 1801; 1977, 547; 1981, 313, 1768; 1987, 1043; 1989, 620; 1995, 1896, 1935; 1997, 574, 1611, 1739; 1999, 472, 2945; 2001, 1810; 2003, 1231; 2005, 292, 1344)

**TOPAZ RANCH  
ESTATES  
GENERAL  
IMPROVEMENT  
DISTRICT**

TOPAZ RANCH ESTATES WATER CO  
3924 CARTER WAY  
WELLINGTON NV 89444  
**www.tregid.com**  
8:00AM to 2:30PM

(775) 266-3212 or (775) 266-3000

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Date November 28, 2023

Nevada Department of Taxation  
Local Government Finance  
1550 College Parkway, Suite 115  
Carson City, NV 89706

***Re: Request for Extension – June 30, 2023 Audit***

In accordance with the requirements of NRS 354.624(1) and NAC 354.735, we are respectfully requesting an extension of time to file our audit for the year ended June 30, 2023..

**Local Government**

Topaz Ranch Estates General Improvement District

**Audit Firm**

David E. Silva, CPA  
Silva, Sceirine & Assoc, LLC  
9585 Prototype Court, Suite C  
Reno, NV 89521  
dsilva@cpassa.com

**Date Report to be Filed with Board of Trustees**

January 10, 2024, which is a scheduled public meeting.

**Date Report to be Filed with NV Department of Taxation**

January 31, 2024, which immediately follows the public meeting noted above.

**Explanation**

We have had turnover in key employees this year and 30 days additional time is needed to prepare requested data for audit.

Thank you for your consideration of our request.

Very truly yours,

*Deborah Connors*

Deborah Connors  
Interim District Business Manager



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

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700 E. Warm Springs Rd, Suite 200  
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Fax (702) 486-2373

JOE LOMBARDO  
*Governor*  
GEORGE KELESIS  
*Chair, Nevada Tax Commission*  
SHELLIE HUGHES  
*Executive Director*

CARSON CITY OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706  
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RENO OFFICE  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

November 29, 2023

Deborah Connors, Interim District Business Manager  
Topaz Ranch Estates GID/Water  
3924 Carter Way  
Wellington, NV 89444

Re: Request for Extension on Annual Audit Report - FY 2023

Dear Ms. Connors:

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated November 28, 2023 and the Department's policy on granting extensions, Topaz Ranch Estates GID/Water is hereby granted an extension until January 10, 2024 for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than January 31, 2024.

Should you have any questions, do not hesitate to contact me at (775) 684-2092 or by e-mail at [tthorpe@tax.state.nv.us](mailto:tthorpe@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Ande Thorpe".

Ande Thorpe, Budget Analyst  
Local Government Finance  
Department of Taxation

TOPAZ RANCH ESTATES WATER CO  
1490 Albite Rd., Ste 8 WELLINGTON, NV 89444  
www.tregid.com  
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Date January 30, 2024

Nevada Department of Taxation  
Local Government Finance  
1550 College Parkway, Suite 115  
Carson City, NV 89706

**Re: Request for 2nd Extension – June 30, 2023 Audit**

In accordance with the requirements of NRS 354.624(1) and NAC 354.735, we are respectfully requesting an extension of time to file our audit for the year ended June 30, 2023.

**Local Government**

Topaz Ranch Estates General Improvement District

**Audit Firm**

David E. Silva, CPA  
Silva, Sceirine & Assoc, LLC  
9585 Prototype Court, Suite C  
Reno, NV 89521  
dsilva@cpassa.com

**Date Report to be Filed with Board of Trustees**

March 13, 2024, which is a scheduled public meeting.

**Date Report to be Filed with NV Department of Taxation**

March 29, 2024, which immediately follows the public meeting noted above.

**Explanation**

We have had additional turnover in key employees in the last 60 days, (requiring additional interviewing, special meetings for hiring, onboarding and training), as well as unplanned NVEP-Bureau of Safe Drinking Water reports due, (ERP and VA), as well as Annual Information and Payroll Returns due. We have a hard deadline to present this audit to USDA for loan/grant compliance and do not take this process lightly. Additional time is needed to provide additional requested data for audit.

Thank you for your consideration of our request.

Very truly yours,  
*Deborah Connors*  
Deborah Connors  
District Business Manager



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DEPARTMENT OF TAXATION

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January 30, 2024

Deborah Connors, District Business Manager  
Topaz Ranch Estates GID/Water  
3924 Carter Way  
Wellington, NV 89444

Re: Request for 2<sup>nd</sup> Extension on Annual Audit Report - FY 2023

Dear Ms. Connors:

The Department of Taxation is in receipt of your 2<sup>nd</sup> request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated January 30, 2024 requesting a 2<sup>nd</sup> extension and the Department's policy on granting extensions, Topaz Ranch Estates GID/Water is hereby granted an extension until February 28, 2024 for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of the audit report to the Department of Taxation no later than February 29, 2024.

Should you have any questions, do not hesitate to contact me at (775) 684-2092 or by e-mail at [tthorpe@tax.state.nv.us](mailto:tthorpe@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Arde Thorpe".

Arde Thorpe, Budget Analyst  
Local Government Finance  
Department of Taxation



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Date February 28, 2024

Nevada Department of Taxation  
Local Government Finance  
1550 College Parkway, Suite 115  
Carson City, NV 89706

**Re: Request for 3rd Extension – June 30, 2023 Audit**

In accordance with the requirements of NRS 354.624(1) and NAC 354.735, we are respectfully requesting an extension of time to file our audit for the year ended June 30, 2023.

**Local Government**

Topaz Ranch Estates General Improvement District

**Audit Firm**

David E. Silva, CPA  
Silva, Sceirine & Assoc, LLC  
9585 Prototype Court, Suite C  
Reno, NV 89521  
dsilva@cpassa.com

**Date Report to be Filed with Board of Trustees**

March 27, 2024, which is a special public meeting.

**Date Report to be Filed with NV Department of Taxation**

March 29, 2024, which immediately follows the public meeting noted above.

**Explanation**

In addition to onboarding and training new employees, we must deliver to Douglas County BOCC requested additional documentation for their assessment to Ex-Officio the district. This inquiry was unplanned and taking this small staff's focus away from the day to day. Additionally, we urgently recruited a Certified Water Operator per NVEP-BSDW rules. The contracted Operator of Record terminated this month as they are dissolving their business. Additional time is needed to provide additional requested data for audit.

Thank you for your consideration of our request.

Very truly yours,  
*Deborah Connors*  
Deborah Connors  
District Business Manager



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January 30, 2024

Deborah Connors, District Business Manager  
Topaz Ranch Estates GID/Water  
3924 Carter Way  
Wellington, NV 89444

Re: Request for 3rd Extension on Annual Audit Report - FY 2023

Dear Ms. Connors:

The Department of Taxation is in receipt of your 3rd request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated February 28, 2024 requesting a 3rd extension and the Department's policy on granting extensions, Topaz Ranch Estates GID/Water is hereby granted an extension until March 27, 2024 for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of the audit report to the Department of Taxation no later than March 29, 2024.

Please note, this is the final extension that will be granted for receipt of the fiscal year ending June 30, 2023 audit report.

Should you have any questions, do not hesitate to contact me at (775) 684-2092 or by e-mail at [tthorpe@tax.state.nv.us](mailto:tthorpe@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Ande Thorpe".

Ande Thorpe, Budget Analyst  
Local Government Finance  
Department of Taxation



March 19, 2024

**VIA EMAIL: TREGID2023@gmail.com**

Board of Trustees of the  
Topaz Ranch Estates General  
Improvement District  
1490 Albite Rd.  
Wellington, NV 89444

**VIA EMAIL: tthorpe@tax.state.nv.us**

Ms. Ande Thorpe  
Nevada Department of Taxation  
Local Government Finance  
1550 College Parkway, Suite 115  
Carson City, NV 89706

**Re: Topaz Ranch Estates GID (the District) – June 30, 2023 Audit**

Dear Board Members and Ms. Thorpe,

As you know, we have been working on the June 30, 2023 audit. We are aware for that the District had received an extension until March 27, 2024, and have been working towards that goal. However, late yesterday afternoon, I determined that, despite the best efforts of those involved, it is a virtual impossibility for us to issue prepare the financial statements and issue an audit report by that date.

Without going into a lot of detail, the fact is that the trial balance provided to us appears to indicate there is a fair amount of accounting that still needs to be done so that the books are “auditable.” While we are almost always willing to do whatever it takes to get a job done, there are ever-increasing risks to doing so, as well as lines drawn by the professional auditing standards that we just cannot cross. And, the recent and current organizational issues of the District have only elevated the risk of this audit.

All of this is to say that we must ask that the District’s contract bookkeeper (Deborah Conners) do some additional “clean up” of the books before we can proceed any further. I do know that Deborah is very willing to assist however she can to get this audit completed and we can guide her in that effort. However, we simply cannot be involved in the amount of accounting that it *appears* still needs to be done.

I am assuming the District will be filing its Tentative Budget for 2025 by April 15, 2024, only further necessitating the completion of this audit. Assuming Deborah is able to provide us with the “cleaned up” trial balances, I’d estimate we’re going to need approximately 80-100 hours from that point. We will have to work around all of our other commitments (tax season) and require additional overtime from our audit crew and myself. While it won’t be a particularly comfortable scenario, we can probably put in those hours over a 7-day period, which would get us done before April 15<sup>th</sup>. At this time, I cannot provide an assurance of the type of audit report that we might be issuing.

Board of Trustees  
Ms. Ande Thorpe  
March 19, 2024  
Page 2

I apologize for the late notice, but I honestly did not expect that accounting work would still need to be done in order to have "auditable" numbers.

Thank you.

With best regards,



David E. Silva

cc: Deborah Conners – Via Email: [dacattack1@gmail.com](mailto:dacattack1@gmail.com)  
Dave Akola, Board Member – Via Email: [dtakola@gmail.com](mailto:dtakola@gmail.com)



**INCLINE  
VILLAGE  
GENERAL  
IMPROVEMENT  
DISTRICT**



November 06, 2023

Kellie J. Grahmann  
Nevada Department of Taxation  
Local Government & Finance  
1550 College Parkway #115  
Carson City, NV 89706

Dear Ms. Grahmann:

As required by Nevada Revised Statute 354.624, an annual financial audit for the Incline Village General Improvement District (IVGID) is currently being conducted by Davis Farr LLP. IVGID is aware the audit report must be submitted not later than five months after June 30, however, the District is unable to meet this deadline due to the circumstances detailed below.

IVGID has had many recent staff departures within the Finance Department. The Director of Finance, Controller, Senior Accountant, and others within the Finance Department all left employment with IVGID in mid-to-late fiscal year 2022-23. Most of the positions have recently been filled, however, new staff are still learning the financial processes within IVGID. Currently, IVGID is working with a team of five external consultants to assist the agency with completing the year-end close and additional work to help complete the audit.

IVGID also transitioned to a new ERP financial system that was not fully tested for functionality or accuracy before going live on July 1, 2022. Due to most of the implementation staff departing, remaining staff were left without an understanding of processes and procedures to complete the accounting work. The issues this has caused are currently being examined and corrected by a group of consultants, however the process will take some time.


Therefore, on behalf of IVGID, the Finance Department is requesting a 30-day extension of time to submit the audit to the Department of Taxation to catch up on year-end close processes with the existing consultant team, and train new employees on the completion of this year's annual audit.



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IVGID appreciates your understanding and consideration of this extension request. The District will keep you informed of any further developments. If you have any questions or need further information, please feel free to contact me at [bma@ivgid.org](mailto:bma@ivgid.org).

Very truly yours,

A handwritten signature in black ink, appearing to read "Bobby Magee".

**Bobby Magee**  
IVGID Interim Director of Finance



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

November 8, 2023

Incline Village General Improvement District  
Bobby Magee, Interim Finance Director  
893 Southwood Boulevard  
Incline Village, NV 89451

Re: Request for Extension on Annual Audit Report  
IVGID

Dear Mr. Magee,

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the above referenced annual audit report. Pursuant to NRS 354.624, It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated November 6, 2023, and the Department's policy on granting extensions, IVGID is hereby granted an extension of 30 days until December 31, 2023, for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than January 31, 2024.

If you should have any questions, do not hesitate to call me at (775) 684-2065 or e-mail me at [kgrahmann@tax.state.nv.us](mailto:kgrahmann@tax.state.nv.us).

Sincerely,

Kellie Grahmann  
Budget Analyst  
Local Government Finance  
Department of Taxation



2nd Request

January 17, 2024

Kellie J. Grahmann  
Nevada Department of Taxation  
Local Government & Finance  
1550 College Parkway #115  
Carson City, NV 89706

Dear Ms. Grahmann:

As required by Nevada Revised Statute 354.624, an annual financial audit for the Incline Village General Improvement District (IVGID) is currently being conducted by Davis Farr LLP. IVGID previously received an extension from the Nevada Department of Taxation which required submission of two copies of the audit report no later than January 31, 2024.

IVGID continues to work diligently with its Auditors to complete the Audit; however, due to unforeseen circumstances the agency will be unable to complete the work prior to January 31, 2024. The purpose of this letter is to request a second extension, with the expected submission of two copies of the audit report to the Department of Taxation no later than February 28, 2024.

IVGID appreciates your understanding and consideration of this extension request. The District will keep you informed of any further developments. If you have any questions or need further information, please feel free to contact me at [bma@ivgid.org](mailto:bma@ivgid.org).

Very truly yours,



Bobby Magee  
IVGID Interim Director of Finance



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 DEPARTMENT OF TAXATION  
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 Fax: (775) 688-1303

January 17, 2024

Incline Village General Improvement District  
 Bobby Magee, Interim Finance Director  
 893 Southwood Boulevard  
 Incline Village, NV 89451

Re: Request for 2<sup>nd</sup> Extension on Annual Audit Report  
 IVGID

Dear Mr. Magee,

The Department of Taxation is in receipt of your request for a 2<sup>nd</sup> extension of the filing requirements for the above referenced annual audit report. Pursuant to NRS 354.624, it is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated January 17, 2024, and the Department's policy on granting extensions, IVGID is hereby granted an extension of 30 days until January 31, 2024, for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than February 28, 2024.

If you should have any questions, do not hesitate to call me at (775) 684-2065 or e-mail me at [kgrahmann@tax.state.nv.us](mailto:kgrahmann@tax.state.nv.us)

Sincerely,

Kellie Grahmann  
 Budget Analyst  
 Local Government Finance  
 Department of Taxation

*Requested NAC 354.735  
Extension needs to  
fulfill requirements  
has NAC*



**GENERAL IMPROVEMENT DISTRICT**

Adam Cripps  
Incline Village General Improvement District  
893 Southwood Boulevard  
Incline Village, NV 89451  
February 27, 2024

Kellie J. Grahmann  
Nevada Department of Taxation  
Local Government & Finance  
1550 College Parkway #115  
Carson City, NV 89706

Dear Ms. Grahmann:

As required by Nevada Revised Statute 354.624, an annual financial audit for the Incline Village General Improvement District (IVGID) is currently being conducted by Davis Farr LLP. IVGID previously received two extensions from the Nevada Department of Taxation which required submission of two copies of the audit report no later than February 28, 2024.

IVGID continues to work diligently with its Auditors to complete the Audit; however, due to continued unforeseen circumstances the agency will be unable to complete the work prior to February 28, 2024. The purpose of this letter, with contrition, is to request a third extension, with the expected submission of two copies of the audit report to the Department of Taxation no later than March 31, 2024.

IVGID appreciates your understanding and consideration of this extension request. The District will keep you informed on any further developments. If you have any questions or need further information, please free to contact me at [acc@ivgid.org](mailto:acc@ivgid.org).

Sincerely,

Adam Cripps  
IVGID Assistant Director of Finance



## Kelly S. Langley

---

**From:** Adam Cripps <acc@ivgid.org>  
**Sent:** Tuesday, February 27, 2024 3:21 PM  
**To:** Kellie Grahmann; Kelly S. Langley  
**Cc:** Bobby Magee  
**Subject:** IVGID Update

**WARNING** - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Kellie and Kelly,

- With regards to the annual audit, through Davis Farr, the list of analytical questions continue to receive the full attention and responses from staff on a daily basis. The audit remains the top priority of the full-time accounting staff as well as the additional contracted help.
- The Forensic Audit, through RubinBrown, contract has been signed and is underway with the Controller acting as the project manager to this undertaking.
- As of February 26, 2024 the Audit Committee Chair, Chris Nolet, has officially resigned. Mr. Nolet has indicated that he is prepared for a final call with our current audit firm, Davis Farr. Davis Farr has been notified and has indicated that they will be reaching out for that final call.

Best regards,  
Adam

**Adam Cripps**  
Assistant Director of Finance  
893 Southwood Blvd.  
Incline Village, NV 89451  
Cell: 775-548-6633



## Kelly S. Langley

---

**From:** Kellie Grahmann  
**Sent:** Tuesday, February 27, 2024 4:40 PM  
**To:** Adam Cripps; Kelly S. Langley  
**Cc:** Bobby Magee  
**Subject:** RE: Incline Village General Improvement District Request for Audit Extension

**Categories:** Yellow Category

Hi Adam,

Thank you for your letter for the third extension. As you can see from the following NAC 354.735 the request needs to have the following additional information:

- The date the report will be filed with the governing board
- The date the report will be filed with the department
- The reason the application is being made, including an explanation of why the statutory date for submission could not be met if due care and adequate planning were exercised by the local government and the auditor
- The person making the application for an extension of time must sign it

Please refer to the previous letter sent by Bobby Magee for guidance. I appreciate your cooperation in this matter. Any questions please contact me by phone or email.

### **NAC 354.735 Request for extension of time to file report. ([NRS 354.107](#), [354.594](#), [354.624](#))**

1. Except as otherwise provided in subsection 2, a local government which desires an extension of time to file an audit report required by [NRS 354.624](#) must, on or before November 30, submit to the Department the following information in support of its application:

- (a) The name of the local government;
- (b) The name of the auditor and firm, if any;
- (c) The date the report will be filed with the governing body;
- (d) The date the report will be filed with the Department;
- (e) The reason the application is being made, including an explanation of why the statutory date for submission could not be met if due care and adequate planning were exercised by the local government and the auditor;
- (f) The name of the person making the application; and
- (g) The date of the application.

2. If the local government making the application for an extension of time is a school district, the school district must submit the information set forth in subsection 1 to the Department on or before October 31.

3. The person making the application for an extension of time must sign it.

(Added to NAC by Tax Comm'n, eff. 1-10-84; A 9-5-89; A by Com. on Local Gov't Finance by R201-01, 4-5-2002)

Thank you,

Kellie J. Grahmann  
Nevada Department of Taxation  
Local Government & Finance  
3850 Arrowhead Dr, 2<sup>nd</sup> Floor

**Kelly S. Langley**

---

**From:** Adam Cripps <acc@ivgid.org>  
**Sent:** Tuesday, February 27, 2024 3:19 PM  
**To:** Kellie Grahmann; Kelly S. Langley  
**Cc:** Bobby Magee  
**Subject:** Incline Village General Improvement District Request for Audit Extension  
**Attachments:** Audit Extension 3 2.27.24.pdf

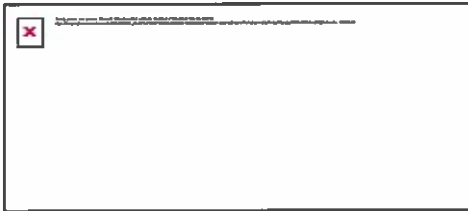
**WARNING** - This email originated from outside the State of Nevada. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Ms. Grahmann,

Please see the attached letter for consideration.

Best regards,

**Adam Cripps**  
Assistant Director of Finance  
893 Southwood Blvd.  
Incline Village, NV 89451  
Cell: 775-548-6633





Adam Cripps  
Incline Village General Improvement District  
893 Southwood Boulevard  
Incline Village, NV 89451  
February 27, 2024

Kellie J. Grahmann  
Nevada Department of Taxation  
Local Government & Finance  
1550 College Parkway #115  
Carson City, NV 89706

Dear Ms. Grahmann:

As required by Nevada Revised Statute 354.624, an annual financial audit for the Incline Village General Improvement District (IVGID) is currently being conducted by Davis Farr LLP. IVGID previously received two extensions from the Nevada Department of Taxation which required submission of two copies of the audit report no later than February 28, 2024.

IVGID continues to work diligently with its Auditors to complete the Audit; however, due to continued unforeseen circumstances the agency will be unable to complete the work prior to February 28, 2024. As of the writing of this letter, the Auditors, continues to ask analytical questions, to which IVGID's accounting team, along with additional contracted support, diligently report on. With that, the purpose of this letter, with contrition, is to request a third extension, with the expected submission of two copies of the audit report to the Department of Taxation no later than March 31, 2024. It is the full intent of IVGID's Finance Department to take this item to Board of Directors at the last regular meeting of March which is scheduled for March 27, 2024.

IVGID appreciates your understanding and consideration of this extension request. The District will keep you informed on any further developments. If you have any questions or need further information, please free to contact me at [acc@ivgid.org](mailto:acc@ivgid.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Adam Cripps", is written over a light blue horizontal line.

Adam Cripps  
IVGID Assistant Director of Finance



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4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
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Fax: (775) 688-1303

February 29, 2024

Incline Village General Improvement District  
Adam Cripps, Assistant Director of Finance  
893 Southwood Boulevard  
Incline Village, NV 89451

Re: Request for 3<sup>rd</sup> Extension on Annual Audit Report  
IVGID

Dear Mr. Cripps,

The Department of Taxation is in receipt of your request for a 3<sup>rd</sup> extension of the filing requirements for the above referenced annual audit report. Pursuant to NRS 354.624, it is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated February 27, 2024, and the Department's policy on granting extensions, IVGID is hereby granted an extension of 30 days until March 27, 2024, for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than March 31, 2024.

If you should have any questions, do not hesitate to call me at (775) 684-2065 or e-mail me at [kgrahmann@tax.state.nv.us](mailto:kgrahmann@tax.state.nv.us).

Sincerely,

A handwritten signature in cursive script that reads "Kellie Grahmann".

Kellie Grahmann  
Budget Analyst  
Local Government Finance  
Department of Taxation



**ELKO COUNTY  
SCHOOL  
DISTRICT**



STATE OF NEVADA  
 DEPARTMENT OF TAXATION  
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 Fax (702) 486-2373

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 TONY WREN  
 Chair, Nevada Tax Commission  
 SHELLIE HUGHES  
 Executive Director

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 4600 Kietzke Lane, Suite L235  
 Reno, NV 89502  
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 Fax: (775) 688-1303

October 6, 2023

Ms. Julie Davis, Chief Financial Officer  
 Elko County School District  
 850 Elm Street  
 Elko, Nevada 89801

Re: Request for Extension of Annual Audit Report - FY 2023

Dear Ms. Davis:

The Department of Taxation is in receipt of the Elko County School District's request for an extension of the filing requirements for the annual audit report. Pursuant to NRS 354.624, it is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated October 2, 2023, and the Department's policy on granting extensions, the Elko County School District is hereby granted an extension of until December 31, 2023 for the submission to its governing body the audit report for the fiscal year ending June 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than January 31, 2024.

Should you have any questions, do not hesitate to contact me at (775) 684-2077 or by e-mail at [kgransbery@tax.state.nv.us](mailto:kgransbery@tax.state.nv.us).

Sincerely,

Keri Gransbery, Budget Analyst  
 Local Government Finance  
 Department of Taxation



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Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

February 27, 2024

Mr. David N. Jenkins, CPA / Chief Financial Officer  
Elko County School District  
850 Elm Street  
Elko, Nevada 89801

Re: Request for Second Extension of Annual Audit Report - FY 2023

Dear Mr. Jenkins:


The Department of Taxation is in receipt of Elko County School District's second request for an extension of the filing requirements for the annual audit report. Pursuant to NRS 354.624, it is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist and where due care and adequate planning by both the entity and the auditor make the five-month statutory audit preparation period insufficient.

Pursuant to your letter dated February 23, 2024, and the Department's policy on granting extensions, Elko County School District is hereby granted an extension of until April 2, 2024, for the submission of the audit report to its governing body.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than April 5, 2024.

Should you have any questions, do not hesitate to contact me at (775) 684-2077 or by e-mail at [kgransbery@tax.state.nv.us](mailto:kgransbery@tax.state.nv.us).

Sincerely,

  
Keri Gransbery, Budget Analyst  
Local Government Finance  
Department of Taxation

**NYE  
COUNTY**



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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Fax: (775) 688-1303

November 30, 2023

Ms. Helen Bae, CPA, CGFM  
Nye County District, Town of Beatty, Town of Gabbs, Town of Manhattan, Town of Pahrump,  
and Pahrump Pool Districts  
2101 E. Calvada Blvd, #200  
Pahrump, NV 89048

Re: 1<sup>st</sup> Request for Extension on Annual Audit Report

Dear Ms. Bae,

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the four-month statutory audit preparation period insufficient.

Pursuant to your letter dated November 30, 2022, and the Department's policy on granting extensions, Nye County, Town of Beatty, Town of Gabbs, Town of Manhattan, Town of Pahrump, and Pahrump Pool Districts is hereby granted an extension until December 31, 2023, for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than January 31, 2024.

If you should have any questions, please do not hesitate to contact me at 775-684-2027 or e-mail address at [barragan@tax.state.nv.us](mailto:barragan@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Evelyn P. Barragan".

Evelyn P. Barragan  
Budget Analyst  
Local Government Finance

**Pahrump Office:**  
2101 E. Calvada Blvd., #200  
Pahrump, NV 89048

**Tonopah Office:**  
PO Box 3999 | 101 Radar Road  
Tonopah, NV 89049

# Nye County Comptroller

Accounting – Contracts – Finance  
Grants – Purchasing



November 30, 2023

Evelyn Barragan  
Local Government Division  
Department of Taxation  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, NV 89706

Re: Audit of Nye County, Nevada

Dear Ms. Barragan:

Pursuant to NRS 354.624(1), the below entities request an extension for the timely filing of the annual financial audit for the year ended June 30, 2023. The following information is provided as required by Nevada Administrative Code 354.735.

Name of Government:

Nye County  
Town of Beatty  
Town of Gabbs  
Town of Manhattan  
Town of Pahrump  
Pahrump Pool District

Name of Audit Firm:

DANIEL C. McARTHUR, LTD.  
Certified Public Accountant

Date report will be filed with  
the governing body by:

February 29, 2024

Date report will be filed with  
Department of Taxation by:

March 15, 2024

Reasons application is being made for an extension:

The Nye County Comptroller, who had been in the position since 2016, resigned effective March 2023. The Interim/Acting Comptroller, who had worked in the finance department for 10 years, resigned at the end of August 2023. The new Comptroller was hired in August 2023. The remaining financial department staff have two years or less experience with the County.

These significant changes in the finance department have impacted the County's ability to complete year-end closing procedures. The Other Post-Employment Benefits report is in the preparation stage by the actuarial consulting firm. Additional time is required to complete the necessary procedures to close the year and complete the audit of the financial statements. Thank you for your patience as we are going through this transition period.



Name of person making application:

Helen Bae

Date of Application:

November 30, 2023

Sincerely,



Helen Bae CPA, CGFM  
Nye County Comptroller



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

January 3, 2024

Ms. Helen Bae, CPA, CGFM, Comptroller  
Nye County District  
2101 E. Calvada Blvd, #200  
Pahrump, NV 89048

Re: 2nd Request for Extension on Annual Audit Report for Nye County, Town of Beatty, Town of Gabbs, Town of Manhattan, Town of Pahrump, and Pahrump Pool Districts

Dear Ms. Bae,

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit reports for the above reference local governments. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the four-month statutory audit preparation period insufficient.

Pursuant to your letter dated December 29, 2023, and the Department's policy on granting extensions, Nye County, Town of Beatty, Town of Gabbs, Town of Manhattan, Town of Pahrump, and Pahrump Pool Districts is hereby granted an extension until January 31, 2024, for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than February 29, 2024.

If you should have any questions, please do not hesitate to contact me at 775-684-2027 or e-mail address at [barragan@tax.state.nv.us](mailto:barragan@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Evelyn P. Barragan", with a long horizontal line extending to the right.

Evelyn P. Barragan  
Budget Analyst  
Local Government Finance



**Pahrump Office:**  
2101 E. Calvada Blvd., #200  
Pahrump, NV 89048

**Tonopah Office:**  
PO Box 3999 | 101 Radar Road  
Tonopah, NV 89049

# Nye County Comptroller

Accounting – Contracts – Finance  
Grants – Purchasing



December 29, 2023

Evelyn Barragan  
Local Government Division  
Department of Taxation  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, NV 89706

Re: Audit of Nye County, Nevada

Dear Ms. Barragan:

Pursuant to NRS 354.624(1), the below entities request an extension for the timely filing of the annual financial audit for the year ended June 30, 2023. The following information is provided as required by Nevada Administrative Code 354.735.

Name of Government:	Nye County Town of Beatty Town of Gabbs Town of Manhattan Town of Pahrump Pahrump Pool District
Name of Audit Firm:	DANIEL C. McARTHUR, LTD. Certified Public Accountant
Date report will be filed with the governing body by:	February 29, 2024
Date report will be filed with Department of Taxation by:	March 15, 2024

Reasons application is being made for an extension:

The Nye County Comptroller, who had been in the position since 2016, resigned effective March 2023. The Interim/Acting Comptroller, who had worked in the finance department for 10 years, resigned at the end of August 2023. The new Comptroller was hired in August 2023. The remaining financial department staff have two years or less experience with the County.

These significant changes in the finance department have impacted the County's ability to complete year-end closing procedures. The Other Post-Employment Benefits report is in the preparation stage by the actuarial consulting firm. Additional time is required to complete the necessary procedures to close the year and complete the audit of the financial statements. Thank you for your patience as we are going through this transition period.

Name of person making application:

Helen Bae

Date of Application:

December 29, 2023

Sincerely,



Helen Bae CPA, CGFM  
Nye County Comptroller



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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Fax: (775) 688-1303

November 30, 2023

Ms. Helen Bae, CPA, CGFM  
Northern Nye County Hospital District  
2101 E. Calvada Blvd, #200  
Pahrump, NV 89048

Re: 1<sup>st</sup> Request for Extension on Annual Audit Report

Dear Ms. Bae,

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the four-month statutory audit preparation period insufficient.

Pursuant to your letter dated November 28, 2023, and the Department's policy on granting extensions, Northern Nye County Hospital District is hereby granted an extension until December 31, 2023, for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than January 31, 2024.

If you should have any questions, please do not hesitate to contact me at 775-684-2027 or e-mail address at [barragan@tax.state.nv.us](mailto:barragan@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Evelyn P. Barragan".

Evelyn P. Barragan  
Budget Analyst  
Local Government Finance



Northern Nye County  
Hospital District

P.O. Box 468  
Tonopah, NV 89049-0468

November 29, 2023

Evelyn Barragan  
Local Government Division  
Department of Taxation  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, NV 89706

Re: Audit of Northern Nye County Hospital District

Dear Ms. Barragan:

Pursuant to NRS 354.624(1), Northern Nye County Hospital District requests an extension for the timely filing of the annual financial audit for the year ended June 30, 2023. The following information is provided as required by Nevada Administrative Code 354.735.

Name of Government:	Northern Nye County Hospital District
Name of Audit Firm:	DANIEL C. McARTHUR, LTD. Certified Public Accountant
Date report will be filed with the governing body by:	February 29, 2024
Date report will be filed with Department of Taxation by:	March 15, 2024

Reasons application is being made for an extension:

The accounting and general ledger of the District are maintained by Nye County, Nevada. During the year ending June 30, 2023, the Nye County Comptroller, who had been in the position since 2016, resigned effective March 2023. The Interim/Acting Comptroller, who had worked in the finance department for 10 years, resigned at the end of August 2023. The new Comptroller was hired in August 2023. The remaining financial department staff have two years or less experience with the County.

These significant changes in the finance department have impacted the County's ability to complete year-end closing procedures. Additional time is required for the County Finance Department to complete the necessary procedures to close the year and complete the audit of the financial statements.

Name of person making application:	Helen Bae CPA, CGFM Nye County Comptroller
------------------------------------	---

Date of Application:	November 28, 2023
----------------------	-------------------

Sincerely,

Helen Bae CPA, CGFM  
Nye County Comptroller





STATE OF NEVADA  
DEPARTMENT OF TAXATION

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4600 Kietzke Lane, Suite L235  
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Phone: (775) 687-9999  
Fax: (775) 688-1303

January 3, 2024

Ms. Helen Bae, CPA, CGFM, Comptroller  
Northern Nye County Hospital District  
2101 E. Calvada Blvd, #200  
Pahrump, NV 89048

Re: 2nd<sup>d</sup> Request for Extension on Annual Audit Report

Dear: Ms. Bae,

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the four-month statutory audit preparation period insufficient.

Pursuant to your letter dated December 29, 2023, and the Department's policy on granting extensions, Northern Nye County Hospital District is hereby granted an extension until January 31, 2024, for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than February 29, 2024.

If you should have any questions, please do not hesitate to contact me at 775-684-2027 or e-mail address at [barragan@tax.state.nv.us](mailto:barragan@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Evelyn P. Barragan".

Evelyn P. Barragan  
Budget Analyst  
Local Government Finance



Northern Nye County  
Hospital District

P.O. Box 468  
Tonopah, NV 89049-0468

December 29, 2023

Evelyn Barragan  
Local Government Division  
Department of Taxation  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, NV 89706

Re: Audit of Northern Nye County Hospital District

Dear Ms. Barragan:

Pursuant to NRS 354.624(1), Northern Nye County Hospital District requests an extension for the timely filing of the annual financial audit for the year ended June 30, 2023. The following information is provided as required by Nevada Administrative Code 354.735.

Name of Government:	Northern Nye County Hospital District
Name of Audit Firm:	DANIEL C. McARTHUR, LTD. Certified Public Accountant
Date report will be filed with the governing body by:	February 29, 2024
Date report will be filed with Department of Taxation by:	March 15, 2024

Reasons application is being made for an extension:

The accounting and general ledger of the District are maintained by Nye County, Nevada. During the year ending June 30, 2023, the Nye County Comptroller, who had been in the position since 2016, resigned effective March 2023. The Interim/Acting Comptroller, who had worked in the finance department for 10 years, resigned at the end of August 2023. The new Comptroller was hired in August 2023. The remaining financial department staff have two years or less experience with the County.

These significant changes in the finance department have impacted the County's ability to complete year-end closing procedures. Additional time is required for the County Finance Department to complete the necessary procedures to close the year and complete the audit of the financial statements.

Name of person making application:	Helen Bae CPA, CGFM Nye County Comptroller
Date of Application:	December 29, 2023

Sincerely,

A handwritten signature in black ink, appearing to be "Helen Bae".

Helen Bae CPA, CGFM

Nye County Comptroller



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <https://tax.nv.gov>  
Call Center: (866) 962-3707

LAS VEGAS OFFICE  
700 E. Warm Springs Rd, Suite 200  
Las Vegas, Nevada 89119  
Phone (702) 486-2300  
Fax (702) 486-2373

JOE LOMBARDO  
*Governor*  
GEORGE KELESIS  
*Chair, Nevada Tax Commission*  
SHELLIE HUGHES  
*Executive Director*

CARSON CITY OFFICE  
3850 Arrowhead Drive  
Carson City, Nevada 89706  
Phone: (775) 684-2000  
Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

November 30, 2023

Ms. Helen Bae, CPA, CGFM  
Nye County Water District  
2101 E. Calvada Blvd., Suite 200  
Pahrump, NV 89048

Re: 1<sup>st</sup> Request for Extension on Annual Audit Report

Dear Ms. Bae,

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the four-month statutory audit preparation period insufficient.

Pursuant to your letter dated November 29, 2023, and the Department's policy on granting extensions, Nye County Water Districts is hereby granted an extension until December 31, 2023, for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than January 31, 2024.

If you should have any questions, please do not hesitate to contact me at 775-684-2027 or e-mail address at [barragan@tax.state.nv.us](mailto:barragan@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Evelyn P. Barragan".

Evelyn P. Barragan  
Budget Analyst  
Local Government Finance



# Nye County Water District

2101 E. Calvada Blvd. Ste., 100 • Pahrump, Nevada 89048  
(775) 727-3487 • Fax (775) 727-7919

November 29, 2023

Evelyn Barragan  
Local Government Division  
Department of Taxation  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, NV 89706

Re: Audit of Nye County Water District

Dear Ms. Barragan:

Pursuant to NRS 354.624(1), Nye County Water District requests an extension for the timely filing of the annual financial audit for the year ended June 30, 2023. The following information is provided as required by Nevada Administrative Code 354.735.

Name of Government:	Nye County Water District
Name of Audit Firm:	DANIEL C. McARTHUR, LTD. Certified Public Accountant
Date report will be filed with the governing body by:	February 29, 2024
Date report will be filed with Department of Taxation by:	March 15, 2024

Reasons application is being made for an extension:

The accounting and general ledger of the District are maintained by Nye County, Nevada. During the year ending June 30, 2023, the Nye County Comptroller, who had been in the position since 2016, resigned effective March 2023. The Interim/Acting Comptroller, who had worked in the finance department for 10 years, resigned at the end of August 2023. The new Comptroller was hired in August 2023. The remaining financial department staff have two years or less experience with the County.

These significant changes in the finance department have impacted the County's ability to complete year-end closing procedures. Additional time is required for the County Finance Department to complete the necessary procedures to close the year and complete the audit of the financial statements.

Name of person making application:	Helen Bae CPA, CGFM Nye County Comptroller
Date of Application:	November 29, 2023

Sincerely,

Helen Bae CPA, CGFM  
Nye County Comptroller







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4600 Kietzke Lane, Suite L235  
Reno, NV 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

January 3, 2024

Ms. Helen Bae, CPA, CGFM  
Nye County Water District  
2101 E. Calvada Blvd., Suite 200  
Pahrump, NV 89048

Re: 2nd Request for Extension on Annual Audit Report

Dear Ms. Bae,

The Department of Taxation is in receipt of your request for an extension of the filing requirements for the annual audit report. It is the Department's policy to grant extensions only where unforeseen and uncontrollable conditions exist, and where due care and adequate planning by both the entity and the auditor make the four-month statutory audit preparation period insufficient.

Pursuant to your letter dated December 29, 2023, and the Department's policy on granting extensions, Nye County Water Districts is hereby granted an extension until January 31, 2024, for the submission to its governing body the audit report for the fiscal year ending June 30, 2023.

The extension is contingent on the submission of two copies of the audit report to the Department of Taxation no later than February 29, 2024.

If you should have any questions, please do not hesitate to contact me at 775-684-2027 or e-mail address at [barragan@tax.state.nv.us](mailto:barragan@tax.state.nv.us).

Sincerely,

A handwritten signature in blue ink, appearing to read "Evelyn P. Barragan".

Evelyn P. Barragan  
Budget Analyst  
Local Government Finance



# Nye County Water District

2101 E. Calvada Blvd. Ste., 100 • Pahrump, Nevada 89048  
(775) 727-3487 • Fax (775) 727-7919

December 29, 2023

Evelyn Barragan  
Local Government Division  
Department of Taxation  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, NV 89706

Re: Audit of Nye County Water District

Dear Ms. Barragan:

Pursuant to NRS 354.624(1), Nye County Water District requests an extension for the timely filing of the annual financial audit for the year ended June 30, 2023. The following information is provided as required by Nevada Administrative Code 354.735.

Name of Government:	Nye County Water District
Name of Audit Firm:	DANIEL C. McARTHUR, LTD. Certified Public Accountant
Date report will be filed with the governing body by:	February 29, 2024
Date report will be filed with Department of Taxation by:	March 15, 2024

Reasons application is being made for an extension:

The accounting and general ledger of the District are maintained by Nye County, Nevada. During the year ending June 30, 2023, the Nye County Comptroller, who had been in the position since 2016, resigned effective March 2023. The Interim/Acting Comptroller, who had worked in the finance department for 10 years, resigned at the end of August 2023. The new Comptroller was hired in August 2023. The remaining financial department staff have two years or less experience with the County.

These significant changes in the finance department have impacted the County's ability to complete year-end closing procedures. Additional time is required for the County Finance Department to complete the necessary procedures to close the year and complete the audit of the financial statements.

Name of person making application:	Helen Bae CPA, CGFM Nye County Comptroller
Date of Application:	December 29, 2023

Sincerely,

Helen Bae CPA, CGFM  
Nye County Comptroller

**CLGF MEETING**  
**MINUTES**

*JANUARY 25, 2024*

**DRAFT**  
**Minutes of the Committee Meeting**  
**COMMITTEE ON LOCAL GOVERNMENT FINANCE**  
**January 25, 2024, 1:00 p.m.**

The meeting was held at the Department of Taxation, 4600 Kietzke Lane, Ste L235, Reno, Nevada and via Zoom.

**COMMITTEE MEMBERS PRESENT:**

Marvin Leavitt  
Gina Rackley  
Tom Ciesynski  
Jeff Cronk  
Josh Foli  
Abigail Yacoben  
Jim McIntosh  
Paul Johnson

**MEMBERS ABSENT:**

Jessica Colvin  
Marty Johnson  
Felicia O'Carroll

**COUNSEL TO COMMITTEE:**

Kayla Dorame, Deputy Attorney General

**ITEM 1. ROLL CALL AND OPENING REMARKS.**

Chairman Leavitt opened the meeting. Members Jessica Colvin, Marty Johnson, and Felicia O'Carroll were absent.

Chairman Leavitt thanked Mary Walker for her service to the Committee and welcomed new member, Josh Foli.

Member Foli gave a brief description of himself and his qualifications.

Chairman Leavitt noted he would like to appoint someone from the Committee on Local Government Finance to serve on the Economic Forum to replace Mary Walker and asked all interested members to contact Kelly Langley, Supervisor of Local Government Services, Department of Taxation (Department).

**ITEM 2. PUBLIC COMMENT.**

No public comment.

**ITEM 3. FOR POSSIBLE ACTION: FINANCIAL CONDITION REPORTS BY THE DEPARTMENT;  
CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDER.**

**(a) Report from Esmeralda County regarding the status of the 2022/2023 Audit and the County's ability to deliver timely bank reconciliations in accordance with NRS 354.280.**

Ms. Langley introduced Keri Gransbery, Budget Analyst with the Department. Ms. Gransbery stated she reviewed Esmeralda County's audit. She stated that Dan McArthur, Chairman Windsor, and Vera Boyer, all representing Esmeralda County, should be on the line. Ms. Gransbery added that Lucinda Elgan submitted a letter to the Department.

Mr. McArthur spoke on the bank reconciliations and improvements in the audit. Chairman Leavitt commented that he is pleased with the progress.

Member Yacoben asked Mr. McArthur how the County has had the sudden success. Mr. McArthur replied that training and extra efforts on the part of staff to make sure the findings went away were the reason.

Member Ciesynski acknowledged the County's progress as well.

Ms. Boyer thanked the Department for helping the County through its struggle.

Chairman Leavitt noted that the County will not need to be on the Committee's next agenda.

**(b) Report from Nye County regarding the status of the 2022/2023 Audit and the County's ability to deliver timely bank reconciliations in accordance with NRS 354.280.**

Ms. Langley introduced Evelyn Baragan, Budget Analyst with the Department.

Ms. Baragan noted Nye County submitted extension requests for the last few years.

Helen Bae, Comptroller for Nye County, introduced herself. Chairman Leavitt asked when the audit would be completed and she replied it would be completed March 15, 2024, adding she will ask for an extension at the end of the month. He asked her what has caused the delays. She replied that there has been significant turnover in leadership positions that prevented them from completing the audit. Chairman Leavitt asked what they plan to do about the delays. Ms. Bae explained the plan is to meet weekly and perform reconciliations as well as keep on top of reporting.

Chairman Leavitt asked Mr. McArthur his feelings on the delays. Mr. McArthur noted the OPEB report has been a problem, and further explained some other issues. He added it will take continuous efforts to complete the audit by the deadline.

Chairman Leavitt noted if the County goes past March 15, it will have to file an untimely budget also and it will affect other entities. Mr. McArthur agreed noting several entities should have completed audits prior to March 15.

Chairman Leavitt explained when there is a delay on an audit, everything along the line is affected. He is hopeful to see the audit by March 15 and for this not happen to again next year.

Raelynn Powers, Nye County Treasurer, noted she realigned everything on November 22 and submitted the bank reconciliation to the County's Board in a timely matter. Chairman Leavitt commented he is happy the bank reconciliation issue is better.

Member Ciesynski suggested continued monitoring of Nye County to make sure issues are resolved. Chairman Leavitt requested Nye County to be placed on the Committee's next agenda.

**ITEM 4. BRIEFING BETWEEN THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF, INCLUDING:**

**(a) Status update on the FY 22/23 Annual Audits.**

Ms. Langley noted a few counties audits are delayed and that delay has caused two school districts, Elko County School District and Nye County School District, from submitting their audits. The Department expects those audits by February 28, 2024 with Elko County School District's audit expected by Jan 29, 2024. The Department has only received one audit for Nye County. She commented that even though they have made improvements, it's delays are preventing other entities from getting their audits submitted timely.

Ms. Langley added the Department is waiting for just under 20 audits, and due to the delays, Ms. Barragan will be reviewing those audits at the same time as the budgets. Ms. Langley listed some other General Improvement Districts and Cities that have not yet submitted their audits to the Department.

Ms. Langley also recommended placing Incline Village General Improvement District on the Committee's next Agenda.

**ITEM 6. REVIEW AND APPROVAL OF MINUTES.**

**(a) For Possible Action: CLGF Meeting – October 17, 2023.**

Member Rackley motioned to approve the minutes. Member Cronk seconded the motion.

Ms. Langley suggested confirming whether Mary Walker attended the last meeting. Member Paul Johnson wanted it on record that he joined this meeting just after roll call.

**ITEM 7. FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING.**

Chairman Leavitt requested the next meeting be held at the end of March, and if there are any issues, the Committee could push the meeting to the end of April or beginning of May.

**ITEM 8. PUBLIC COMMENT.**

Member Rackley welcomed Member Foli to the Committee. Chairman Leavitt stated he was looking forward to meeting him in person.

No other public comment.

**ITEM 9. FOR POSSIBLE ACTION: ADJOURNMENT.**

Meeting adjourned.

DRAFT