



May 18, 2026

Honorable Chair Marvin Leavitt  
Committee on Local Government Finance  
Nevada Department of Taxation  
9850 Double R Blvd. Suite 101  
Reno, NV 89521

Honorable Chair Leavitt and Committee Members:

Thank you for the opportunity to update the Committee on Local Government Finance on the IVGID progress under the Fiscal Watch designation. IVGID staffers have continued to meet regularly with Department of Taxation Staff and turn in the various reports that you see in your packets, including the IVGID audit.

The District has made significant progress over the past year starting with stabilized leadership in the Finance Department. Some of the highlights of our progress include but are not limited to:

- The Fiscal 2025 audit was conducted by Clifton Larson Allen and completed with unqualified opinion
- The 2025 Single audit was completed
- Fiscal 2026 auditor, again CLA, has been re-engaged with planning in place to issue timely report before November 30, 2026, statutory deadline.
- Forensic audit findings closed out with 36 of 41 items fully closed. The remaining 5 items are related to full implementation of remaining Tyler ERP modules. These will be reviewed quarterly with the Audit Committee.
- The fiscal year 2024 audit provided 11 control issues. A number of these were fully or partially remediated as of end of fiscal 2025, resulting in 5 deficiencies in the FY2025 audit. Full remediation of remaining items are in place for fiscal 2026-year end.
- Tentative budget for FY 2027 was submitted by 4/15 and accepted by the State Department of Taxation. We are on track for final budget completion following review with BOT scheduled for May 20. Public hearing for final adoption on the Facility fee, FY27 Budget and Capital Plan scheduled for May 27.
- We have achieved stability within the Finance/accounting organization. The Department is now fully staffed for the first time in over 3 years. The Director and Controller have significant career experience in public accounting.
- All reconciliations are up to date and completed on a timely basis.
- Tyler ERP back on track with primary modules operational and remaining modules subject to clear roll-out deadlines and ongoing tracking. An internal power users committee works together with Finance to identify and implement changes in operations that ensure the reporting to the Tyler system is part of the business processes and that Departments are now able to pull reliable reports out of the Tyler system.





- Financial reporting to the Board is occurring monthly with reports pulled directly from the Tyler system. The Board packets include a Treasurer report, monthly bill pay report, and the regular financial reports. The District Finance Director presents these reports to the Board publicly at the first Board meeting of the month.

As the Committee can see, we have returned to a healthy, well-functioning organization that has its finances in order and is transparent to the public. We are now meeting all the requirements for GID's under state law. We appreciate the Department of Taxation's guidance in assisting the District achieve this milestone.

Respectfully,

A handwritten signature in blue ink, appearing to read "Robert W. Harrison", is written over a light blue horizontal line.

Robert Harrison  
General Manager  
Incline Village General Improvement District

cc: IVGID Board of Trustees

