



**STATE OF NEVADA  
COMMISSION ON ETHICS**  
<http://ethics.nv.gov>

**NOTICE OF PUBLIC MEETING**

**NAME OF ORGANIZATION:** NEVADA COMMISSION ON ETHICS

**DATE & TIME OF MEETING:** Wednesday, July 17, 2019 at 9:30 a.m.

**PLACE OF MEETING:** This meeting will be held at the following location:

**Nevada State Capitol Building  
Guinn Room  
101 N. Carson Street, Second Floor  
Carson City, NV 89701**

and via video-conference to:

**Governor's Conference Room  
Grant Sawyer State Office Building  
555 E. Washington Avenue, Suite 5100  
Las Vegas, NV 89101**

**\*Commissioners may appear telephonically**

**AGENDA**

**NOTES:**

- Two or more agenda items may be combined for consideration.
- At any time, an agenda item may be taken out of order, removed, or delayed.
- Public comment will be accepted at the beginning of the open session and again before the conclusion of the open session of the meeting. Comment and/or testimony by the public may be limited to three (3) minutes. No action may be taken on any matter referred to in remarks made as public comment. Members of the public may also submit written public comment to the Commission at [NCOE@ethics.nv.gov](mailto:NCOE@ethics.nv.gov).

	1. Call to Order, Roll Call, and Pledge of Allegiance to the Flag.
	2. Public Comment. Comment and/or testimony by any member of the public will be limited to three (3) minutes. No action will be taken under this agenda item.
<b>For Possible Action</b>	3. Election of Commission Chair and Vice Chair for Fiscal Year 2019-20, pursuant to NAC 281A.150.
<b>For Possible Action</b>	4. Approval of Minutes of the May 22, 2019 Commission Meeting.

For Possible Action	5. Discussion and direction to the Executive Director to inform the Board of Examiners and the Interim Finance Committee of significantly increased case load (Advisory and Complaint cases) and request additional Interim resources, including, without limitation, a temporary contract investigator and/or attorney position, to maintain statutory deadlines for jurisdictional determinations, investigations, review panel determinations, hearings, and other proceedings.
For Possible Action	6. Discussion and consideration of Proposed Stipulation regarding Ethics Complaint Case No. 19-018C (Tull). (Portions of this Item may be exempt from Nevada's Open Meeting Law, See Notes)
For Possible Action	7. Report and recommendations by Executive Director on agency status and operations and possible direction thereon. Items to be discussed include, without limitation: <ul style="list-style-type: none"> <li>• Quarterly Case Status Update</li> <li>• Complaint/ Advisory Cases by City and County (FY17-FY19) Update</li> <li>• Upcoming Commission Meetings</li> <li>• FY19 Budget Status</li> <li>• 2019 Legislative Recap</li> </ul>
For Possible Action	8. Commissioner Comments on matters including, without limitation, identification of future agenda items, upcoming meeting dates and meeting procedures. No action will be taken under this agenda item.
	9. Public Comment. Comment and/or testimony by any member of the public may be limited to three (3) minutes. No action will be taken under this agenda item.
For Possible Action	10. Adjournment.

#### **NOTES:**

- ❖ The Commission is pleased to make reasonable accommodations for any member of the public who has a disability and wishes to attend the meeting. If special arrangements for the meeting are necessary, please notify the Nevada Commission on Ethics, in writing at 704 W. Nye Lane, Ste. 204, Carson City, Nevada 89703; via email at [ncoe@ethics.nv.gov](mailto:ncoe@ethics.nv.gov) or call 775-687-5469 as far in advance as possible.
- ❖ To request an advance copy of the supporting materials for any open session of this meeting, contact Executive Director Yvonne M. Nevarez-Goodson, Esq. at [ncoe@ethics.nv.gov](mailto:ncoe@ethics.nv.gov) or call 775-687-5469.
- ❖ This Agenda and supporting materials are posted and are available not later than the 3<sup>rd</sup> working day before the meeting at the Commission's office, 704 W. Nye Lane, Ste. 204, Carson City, Nevada, or on the Commission's website at [www.ethics.nv.gov](http://www.ethics.nv.gov). A copy also will be available at the meeting location on the meeting day.
- ❖ Any meeting or hearing held by the Commission pursuant to NRS 281A.760 to receive information or evidence regarding the conduct of a public officer or employee and deliberations of the Commission concerning an ethics complaint are exempt from the provisions of NRS Chapter 241, Nevada's Open Meeting Law. As a result, these agenda items, or any portion of them, may be heard in closed session.

**This Notice of Public Meeting and Agenda was posted in compliance with NRS 241.020 before 9:00 a.m. on the third working day before the meeting at the following locations:**

- Nevada Commission on Ethics, 704 W. Nye Lane, Suite 204, Carson City
- Nevada Commission on Ethics' website: <http://ethics.nv.gov>
- Nevada Public Notice Website: <http://notice.nv.gov>
- State Library & Archives Building, 100 North Stewart Street, Carson City
- Blasdel Building, 209 E. Musser Street, Carson City
- Washoe County Administration Building, 1001 East 9<sup>th</sup> Street, Reno
- Grant Sawyer State Office Building, 555 E. Washington Ave., Las Vegas

# **Agenda Item 4**



**STATE OF NEVADA  
COMMISSION ON ETHICS**  
<http://ethics.nv.gov>

**MINUTES  
of the meeting of the  
NEVADA COMMISSION ON ETHICS**

The Commission on Ethics held a public meeting on  
Wednesday, May 22, 2019, at 9:30 a.m.  
at the following location:

**Nevada State Capitol Building  
Guinn Room  
101 N. Carson Street, Second Floor  
Carson City, NV 89701**

These minutes constitute a summary of the above proceedings of the Nevada Commission on Ethics. Verbatim transcripts are available for public inspection at the Commission's office.

1. Call to Order and Roll Call.

Chair Cheryl A. Lau, Esq. appeared in Carson City and called the meeting to order at 9:30 a.m. Also appearing in Carson City were Commissioners Brian Duffrin, Barbara Gruenewald, Esq., Philip K. (P.K.) O'Neill, and Kim Wallin, CPA. Appearing telephonically were Commissioners Teresa Lowry, Esq. and Amanda Yen, Esq. Vice-Chair Keith A. Weaver, Esq. was excused. Present for Commission staff in Carson City were Executive Director Yvonne M. Nevarez-Goodson, Esq., Commission Counsel Tracy L. Chase, Esq., Associate Counsel Judy Prutzman, Esq., Senior Legal Researcher Darci Hayden, and Executive Assistant Kari Pedroza.

The pledge of allegiance was conducted.

2. Public Comment.

The Chair asked for public comment.

Sandra Anderson, Executive Director of the Nevada State Board of Massage Therapy, provided public comment and thanked the Commission staff for their work in regard to Agenda Item No. 4.

3. Approval of Minutes of the April 17, 2019 Commission Meeting.

Chair Lau stated that all Commissioners were present for the April meeting except Commissioner Yen who was excused from that meeting and would abstain from participating in this item.

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Commissioner Wallin moved to approve the April 17, 2019 Minutes as presented. Commissioner Duffrin seconded the motion. The Motion was put to a vote and carried as follows:

Chair Lau:	Aye.
Commissioner Duffrin:	Aye.
Commissioner Gruenewald:	Aye.
Commissioner Lowry:	Aye.
Commissioner O'Neill:	Aye.
Commissioner Wallin:	Aye.
Commissioner Yen:	Abstain.

4. Discussion and consideration of Proposed Stipulation regarding Ethics Complaint Case No. 18-005C (Cooper).

Chair Lau recognized that along with Commissioners Duffrin and Lowry, she served on the Review Panel in this case and would be statutorily precluded from participating in this item. Noting that Vice Chair Weaver was excused from the meeting, she therefore asked the Commission to appoint an acting Chair for this matter.

Commission Counsel Chase reiterated that pursuant to NRS 281A.220 (4), Chair Lau and Commissioners Duffrin and Lowry were precluded from participating in this matter because they served on the Review Panel. She explained the related quorum reduction in this circumstance and identified Commissioners Gruenewald, O'Neill, Wallin and Yen as eligible to participate in this item. She asked for a motion to appoint a temporary acting Chair over the matter pursuant to NAC 281A.175.

Commissioner Gruenewald made a motion to appoint Commissioner Wallin as the temporary acting Chair to preside over this item. Commissioner Yen seconded the motion. The Motion was put to a vote and carried as follows:

Commissioner Gruenewald:	Aye.
Commissioner O'Neill:	Aye.
Commissioner Wallin:	Aye.
Commissioner Yen:	Aye.

Commission Counsel Chase turned over the Agenda Item to Commissioner Wallin as presiding officer.

Acting Chair Wallin asked each attorney representing the parties to identify themselves for the record. Appearing on behalf of the Subject, Lisa Cooper, was Lynn Beggs, Esq. Counsel Beggs informed the Commission that Ms. Cooper could be available telephonically should they have questions for her. Appearing on behalf of the Executive Director was Associate Counsel Judy A. Prutzman, Esq.

Associate Counsel Prutzman provided a brief overview of the Proposed Stipulation. Associate Counsel Prutzman summarized that Complaint Case No. 18-005C alleged Lisa Cooper, former Executive Director of the State Board of Massage Therapy, violated the Ethics Law when she used her public position to receive additional unauthorized annual leave and compensation. She reported that the Review Panel determined that there was sufficient credible evidence for the Commission to render an opinion regarding the allegations pertaining to NRS 281A.400(1) and (2).

The Proposed Stipulation reflects that Ms. Cooper's conduct would result in a willful violation of the Ethics Law and a \$25,023 total civil penalty, \$5,000 pursuant to NRS 281A.790(1)(a) and \$20,023 pursuant to NRS 281A.790(3). Associate Counsel Prutzman referred

the Commission to a chart within the Proposed Stipulation which outlined the financial benefit experienced by Ms. Cooper.

Executive Director provided for the sake of transparency that any funds collected from civil penalties revert to the State General Fund and are not deposited into the Commission's budget.

Lynn Beggs, Esq., on behalf of Lisa Cooper, stated her client's agreement with the representations made by Associate Counsel Prutzman.

Commissioner Gruenewald moved to accept the terms of the Stipulation as presented by the parties and direct Commission Counsel to finalize the stipulation in appropriate form. Commissioner Yen seconded the Motion. The Motion was put to a vote and carried as follows:

Commissioner Gruenewald:	Aye.
Commissioner O'Neill:	Aye.
Commissioner Wallin:	Aye.
Commissioner Yen:	Aye.

5. Discussion and consideration of Proposed Stipulation regarding Ethics Complaint Case No. 18-039C (Allan).

A brief recess was taken while subject Judie Allan connected telephonically to participate in this item. Judie Allan then appeared telephonically before the Commission.

Commission Counsel Chase stated that pursuant to NRS 281A.220(4), Chair Lau and Commissioners Duffrin and Lowry served as members of the Review Panel in this case and would be precluded from participating further in this matter. She identified Commissioners Gruenewald, O'Neill, Wallin and Yen as eligible to participate in this item. She asked for a motion to appoint a temporary acting Chair over the matter pursuant to NAC 281A.175.

Commissioner Gruenewald made a motion to appoint Commissioner Wallin as the temporary acting Chair to preside over this item. Commissioners O'Neill and Yen seconded the motion. The Motion was put to a vote and carried as follows:

Commissioner Gruenewald:	Aye.
Commissioner O'Neill:	Aye.
Commissioner Wallin:	Aye.
Commissioner Yen:	Aye.

Commission Counsel Chase turned over the Agenda item to Commissioner Wallin as presiding officer.

Acting Chair Wallin asked each attorney representing the parties to identify themselves for the record. Appearing before the Commission in this matter was Subject Judie Allan, who was not represented by legal counsel. Appearing on behalf of the Executive Director was Associate Counsel Judy A. Prutzman, Esq.

Associate Counsel Prutzman provided a brief overview of the Proposed Stipulation Agreement. Associate Counsel Prutzman summarized that Complaint Case No. 18-039C alleged Judie Allan, a member of the Lander County Board of County Commissioners, violated the Ethics Law by misusing her authority as a Commissioner to direct a subordinate to settle a county lawsuit, resulting in an effort to secure an unwarranted privilege for a person with whom she has a commitment in a private capacity. The Proposed Stipulation reflects that Ms. Allan's conduct would result in a willful violation of NRS 281A.400 subsections (1), (2) and (9) of the Ethics Law and a \$500 civil penalty. Associate Counsel Prutzman further provided that the Proposed

Stipulation signified the Commission's public reprimand of Commissioner Allan's conduct and the requirement she attend an Ethics Training.

Judy Allan informed the Commissioners that she did not have any bad intentions but realizes in hindsight that she violated the Ethics Law and accepts responsibility.

Commissioner Gruenewald moved to accept the terms of the Proposed Stipulation as presented by the parties and direct Commission Counsel to finalize the Stipulation in appropriate form. Commissioner Yen seconded the Motion. The Motion was put to a vote and carried as follows:

Commissioner Gruenewald:	Aye.
Commissioner O'Neill:	Aye.
Commissioner Wallin:	Aye.
Commissioner Yen:	Aye.

6. Report and recommendations by Executive Director on agency status and operations and possible direction thereon. Items to be discussed include, without limitation:

- Quarterly Case Status Update
- Complaint/ Advisory Cases by City and County (FY17-FY19)
- Upcoming Commission Meetings
- FY19 Budget Status
- 2019 Legislative Updates, including, with limitation:
  - Commission's Bill (SB 129);
  - Bills affecting the Commission;
  - Commission's Biennial Budget (FY20-FY21)

Quarterly Case Status Update: Executive Director Nevarez-Goodson provided a general update on the quarterly Case Status Log. She explained that the log was provided earlier than usual since there might not be a June or July meeting and reflects the status of all of the cases received during the fiscal year along with the status of those cases.

Complaint/ Advisory Cases by City and County (FY17-FY19): Executive Director Nevarez-Goodson referred the Commission to the breakdown of Complaints and Advisory Opinions by city/county, a copy of which was provided in their materials as requested during the last Commission meeting. She pointed out that in the last three fiscal years the Commission has not received any Complaints or Advisory Requests originating from cities which are not currently assessed for a portion of the Commission's budget with the exception of the City of Ely with approximately only three cases over three years. She further added that counties not assessed have produced more Complaints and Advisory Opinions, and there may be a future appetite for the Legislature to amend provisions in NRS 281A. 270 to assess those counties with a population under 10,000. Accordingly, staff will continue to track this data for the next Legislative Session.

Commissioner Duffrin expressed his appreciation for the data and agreed that the Commission may want to review the information prior to the next Legislative Session to determine whether other cities or counties should be assessed.

Commissioner Wallin added that this information may be beneficial to include in the Annual Report.

Executive Director highlighted that the notes reflected on the reports which indicate the difficulty in capturing the number of Complaints and Advisory Opinions received and investigated/ reviewed by the Commission in a given Fiscal Year as there may be complaints received in a previous Fiscal Year that staff continues to process or investigate over the next Fiscal Year and sometimes beyond.

Upcoming Commission Meetings: Executive Director Nevarez-Goodson reiterated that there may not be a need for a formal Commission meeting in June and July. She reminded the Commissioners that due to certain statutory deadlines they will continue to receive emails which require their immediate attention in some cases or the need for a telephonic meeting. She let the Panel Members know that they may be needed for a June panel teleconference and she will reach out to them separately to coordinate the time and place for a Panel Hearing.

2019 Legislative Updates - Commission's Bill (SB 129): Executive Director Nevarez-Goodson provided an update regarding the status of the Commission's Bill, SB 129. She reminded the Commission that the Bill passed unanimously out of the Senate with various amendments. She stated that she and Commission Counsel Chase reviewed the amendments and were amenable to those changes. She explained that the bill was later considered by the Assembly Committee on Legislative Operations and Elections where she and Commission Counsel Chase addressed the Assembly Committee's questions in regards to the Bill. During work session, the Assembly Committee approved last minute amendments to the bill which were more concerning than the amendments from the Senate. The Executive Director referred the Commission to the copy of the amendments, provided as supplemental materials to them in their meeting materials, and outlined the changes which included the following eliminations from the Bill:

1. The requirement for public employees and public officers to cooperate in an investigation;
2. The elimination of the ability of the Commission to confidentially refer Ethics Complaints involving State Legislators to the appropriate House Ethics Committee at the Legislature;
3. The requirement for the Executive Director to be an attorney;
4. The requirement of the Commission to provide a specific and definite timeframe for any extensions during a pending jurisdictional review or investigation of a Complaint;
5. The Commission's authority to delegate litigation or legal decisions to the Executive Direction and/or the Commission Chair as well as to authorize Commission Counsel to pursue litigation on behalf of the Commission, including during confidential cases.

Commissioner O'Neill asked if the deletions were made by the Chair of the Committee and not by an individual member. Executive Director Nevarez-Goodson responded that the work session documents indicated the amendments were made by the Chair of the Committee. She added that based upon questions during the Committee hearing and follow-up meetings, the changes may have also been initiated by Assemblyman Daly.

Executive Director Nevarez-Goodson explained the potential ramifications of the Amendments. She stated that she anticipated the bill would pass through Assembly, as amended, this week as the deadline for the bill to pass out of the second house is Friday, May 24. She informed the Commission that it would have two options: 1) accept the Bill as amended and let it proceed to the Governor's office for signature; or 2) reach out to the Senate to see if there is interest to not concur in some or all of the Amendments proposed by the Assembly. She outlined how each scenario would play out and asked the Commission for its input, but reiterated that the Bill needs to first pass out of the full Assembly. Specifically, Executive Director Nevarez-Goodson informed the Commission that it could prioritize any specific concerns with the Amendments and determine whether the Senate would be inclined to not concur in them and cause a Conference Committee to work out those concerns. Importantly, Executive Director Nevarez-Goodson cautioned the Commission about potentially compromising passage of the Bill, even as amended, which included some very important legal changes that were not reflected by the Amendments. If the Commission were inclined to seek non-concurrence by the Senate, Executive Director Nevarez-Goodson recommended that the Commission focus only on the following concerning Amendments:

1. Elimination of the Commission's authority to delegate litigation matters; and



2. Elimination of the Commission's authority to refer confidential complaints to the Legislature.

Notably, the Executive Director pointed out that AB 70 was already passed by the full Assembly, which authorizes public bodies to delegate litigation decisions to staff, but the Commission's bill included a crucial distinction to allow the Commission to delegate such matters outside of the Open Meeting Law for confidential Advisory cases and Complaint cases during the confidential phase of proceedings.

Second, the Executive Director reminded the Commission of its goal for referring appropriate cases to the Legislature as a compromise worked through with LCB Legal Division to provide a procedural mechanism for the Commission to confidentially refer a complaint involving a State Legislator whereas current law requires that the Commission cannot confirm or deny the existence of a complaint.

Commissioner Wallin suggested that Executive Director Nevarez-Goodson meet with Senator Ohrenschall, the chair of the Senate Committee on Legislative Operations and Elections who ensured unanimous support in the Senate, to relay the Commission's concerns regarding the Amendments, in particular the concerns about the amendments to delete the referral of Complaints to the Legislature and the delegation of litigation authority during confidential cases. She opined that the other amendments could be revisited next session. Chair Lau agreed with Commissioner Wallin and asked Ms. Nevarez-Goodson if she needed a motion from the Commission regarding this matter. Executive Director Nevarez-Goodson stated that she would appreciate a motion from the Commission.

Commissioner Gruenewald stated that she concurred with Commissioner Wallin and also added that the Commission may want to consider proceeding with the Bill in its present form in lieu of pursuing anything further at this time. She suggested that Executive Director Nevarez-Goodson get a real sense of whether Senator Ohrenschall is genuinely interested in opposing the amendments before proceeding.

Commissioner O'Neill asked whether Assembly Bill 70 (AB 70) was in conflict with SB 129; Executive Director Nevarez-Goodson assured him that SB 129 was intended to be consistent with AB 70 and offered one nuance that AB 70 does not address, which is the Commission's need for confidential proceedings in confidential cases outside of an open public meeting.

Commission O'Neill agreed that a meeting with Senator Ohrenschall would be beneficial and asked that Executive Director Nevarez-Goodson emphasize the Commission's concern regarding the discrepancy between SB 129 and AB 70.

Commissioner Duffrin made a motion to authorize Executive Director Nevarez-Goodson to act on behalf of the Commission in seeking guidance from Senator Ohrenschall to potentially ask the Senate to reject certain amendments, consistent with the Commission's intent regarding the Commission's bill. Commissioner Gruenewald seconded the motion. The Motion was put to a vote and carried as follows:

Chair Lau:	Aye.
Commissioner Duffrin:	Aye.
Commissioner Gruenewald:	Aye.
Commissioner Lowry:	Aye.
Commissioner O'Neill:	Aye.
Commissioner Wallin:	Aye.
Commissioner Yen:	Aye.

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2019 Legislative Updates - Bills affecting the Commission: Executive Director Nevarez-Goodson informed the Commission that Assembly Bill 70 (AB 70), the Nevada Open Meeting Law bill presented by the Attorney General's office, is currently pending before the Senate and includes a provision that authorizes any public agency to delegate legal decisions to its staff in appropriate circumstances.

2019 Legislative Updates - Commission's FY20-21 Biennial Budget: The Executive Director reiterated that the agency's enhancement requests were not included in the Governor's Recommended Budget and that in compliance with the Commission's direction she has continued to advocate for increased salary enhancements based upon the Interim Salary Study. She informed the Commission that she and Commission Counsel Chase held numerous meetings with members of the Budget Committees to represent that the Commission would be submitting a flat budget as approved in the Governor's Recommended Budget, however would like a forum to articulate the Commission's additional budgetary needs such as Information Technology services, additional training funds for a digital training platform and an additional Management Analyst position. She described a misunderstanding with Assemblywoman Swank during the Budget Closing in regard to the Commission's request for an additional position and additional funding for digital outreach and asked the Commission if it would like her to follow-up with Assemblywoman Swank to clarify the Commission's intentions. Specifically, the Executive Director reminded the Commission of its direction to the Executive Director to seek an additional position to assist with fiscal, administrative and communications responsibilities that would assist with training and outreach, and additional funding to support a digital training platform. Assemblywoman Swank made a request for the Commission to work with LCB Fiscal staff for an additional training position. Executive Director Nevarez-Goodson attempted to clarify the Commission's direction was not for a training position, but for digital training and a separate position, and Assemblywoman Swank indicated her frustration that the agency did not specifically request a training officer as she had requested and therefore denied the Commission's requests. The Commission asked Executive Director Nevarez-Goodson to set up a meeting with Assemblywoman Swank during the Interim and discuss the issues as the budget had already closed.

Commissioner Gruenewald moved to accept the Executive Director's report on agency status and operations as presented. Commissioner Wallin seconded the motion. The motion was put to a vote and carried unanimously.

7. Commissioner comments and identification of future agenda items. No action will be taken under this agenda item.

Commissioner Wallin thanked Commission staff for their hard work and specifically Executive Director Nevarez-Goodson and Commission Counsel Chase for their efforts at the Legislature.

Commissioner O'Neill requested an update as to whether or not the Attorney General's office had reviewed Complaint Case No. 18-005C or if the Commission needs to refer the Complaint to them in compliance with NRS 281A.790(7). Commission Counsel Chase informed him that his request would constitute identification of a future Agenda Item and that as such no discussion could occur presently, however staff would bring the matter before the Commission in a future Agenda Item.

8. Public Comment.

No public comment.

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9. Adjournment.

Commissioner Wallin made a motion to adjourn the public meeting. Chair Lau seconded the motion. The Motion was put to a vote and carried unanimously.

The meeting adjourned at 10:45 a.m.

Minutes prepared by:

/s/ Kari Pedroza

Kari Pedroza  
Executive Assistant

/s/ Yvonne M. Nevarez-Goodson

Yvonne M. Nevarez-Goodson, Esq.  
Executive Director

Minutes approved July 17, 2019:

/s/ Cheryl A. Lau

Cheryl A. Lau, Esq.  
Chair

# **Agenda Item 6**



## STATE OF NEVADA

### BEFORE THE NEVADA COMMISSION ON ETHICS

In re **Cathy Tull**, Chief Marketing Officer, Las Vegas Convention and Visitors Authority, State of Nevada,

Ethics Complaint  
Case No. **19-018C**

\_\_\_\_\_  
Subject. /

### **DRAFT PROPOSED** **STIPULATED AGREEMENT**

1. **PURPOSE:** This Stipulated Agreement resolves Ethics Complaint Case No. 19-018C ("Complaint") before the Nevada Commission on Ethics ("Commission") concerning Cathy Tull ("Tull"), the former Chief Marketing Officer of the Las Vegas Convention and Visitors Authority ("LVCVA"), and serves as the final opinion in this matter.

2. **JURISDICTION:** At all material times, Tull served as an employee of the LVCVA and was a public employee as defined in NRS 281A.150. The Ethics in Government Law ("Ethics Law") set forth in NRS Chapter 281A gives the Commission jurisdiction over elected and appointed public officers and public employees whose conduct is alleged to have violated the provisions of NRS Chapter 281A. See NRS 281A.280. Accordingly, the Commission has jurisdiction over Tull in this matter.

3. **PROCEDURAL HISTORY BEFORE COMMISSION**

- a. On or about March 20, 2019, the Commission initiated this Complaint and issued its *Order Initiating an Ethics Complaint, Accepting Jurisdiction and Directing an Investigation*, alleging that Tull accepted various improper gifts and used her official position and/or government time/resources to acquire airline gift cards purchased with LVCVA funds to pay for personal travel, in violation of NRS 281A.400(1), (2), (7) and (9).
- b. On March 21, 2019, the Executive Director issued a *Notice of Complaint and Investigation* pursuant to NRS 281A.720 and Tull was provided an opportunity to provide a written response to the Complaint.

- c. Tull, through her legal counsel, Mike Pavlakis, Esq., provided a written response on or about April 22, 2019.
- d. On May 29, 2019, the Executive Director presented a recommendation relating to just and sufficient cause to a three-member review panel pursuant to NRS 281A.720.
- e. A Panel Determination issued on June 10, 2019 concluded that:
  - 1) Credible evidence supported just and sufficient cause for the Commission to render an opinion in the matter regarding the alleged violations of NRS 281A.400(1), (2), (7) and (9) related to Tull's use of Southwest gift cards purchased with LVCVA funds for personal travel; and
  - 2) The matter should be referred to the Commission for further proceedings.
- f. In lieu of an adjudicatory hearing before the Commission, Tull and the Commission now enter into this Stipulated Agreement.

**4. STIPULATED FACTS:** At all material times, the following facts were relevant to this matter:<sup>1</sup>

- a. Tull worked for the LVCVA since 2005 and oversaw the LVCVA's marketing efforts since 2009. On January 1, 2018, Tull was promoted to the newly created position of Chief Marketing Officer. The LVCVA is a statutorily created public entity responsible as the destination marketing organization for Las Vegas to promote tourism, conventions, meetings and special events throughout Southern Nevada. It also operates one of the largest convention facilities in the world. Its primary goal is to increase tourism in the region for economic development purposes.
- b. The LVCVA is a governmental entity that obtains its funding, in part, from a percentage of hotel taxes and fees in Southern Nevada.
- c. The departments of the LVCVA exist within three umbrella divisions (executive, marketing and operations) that function with guidance from its 14-member

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<sup>1</sup> Stipulated Facts do not constitute part of the "Investigative File" as that term is defined by NRS 281A.755. All statutory and common law protections afforded to the Investigative File shall remain and are not affected by this Stipulated Agreement.

Board of Directors (“Board”). The Board is comprised of 8 elected officials representing the municipalities and counties in Southern Nevada and 6 representatives from the private sector sharing the same objectives of increasing tourism in Southern Nevada. Lawrence Weekly (“Weekly”) served as the Board’s Chair during the time period at issue in this case.

- d. The LVCVA Board hires a President and Chief Executive Officer (“CEO”) who is responsible for carrying out all policy directives of the Board, including marketing, operation of facilities, human resources, finance and public affairs.
- e. In January 2017, Steve Hill (“Hill”) was hired as the Chief Operating Officer of the LVCVA and became responsible for overseeing the operations division and certain departments within the executive division, such as finance and human resources.
- f. Rossi Ralenkotter (“Ralenkotter”) was the President and CEO of the LVCVA until September 1, 2018, when he retired and Hill became President/CEO. According to Tull, under Ralenkotter’s leadership, the LVCVA was operated by him as a “public-private partnership” and the lines between public and private were blurred.
- g. In early 2017, Ed Finger (“Finger”), the LVCVA’s Senior Vice President of Finance at the time, became aware that Brig Lawson (“Lawson”), the Director of Business Partnerships, was receiving and in possession of Southwest gift cards.
- h. Lawson was responsible for airline development, which involved the negotiation of air service by different airlines into Las Vegas. Part of Lawson’s job included negotiation of sponsorship packages for certain airlines, including Southwest Airlines, whereby the LVCVA would provide funding/sponsorship of an airline’s event in exchange for certain assets received by the LVCVA. These assets included advertisement opportunities for the LVCVA to market Las Vegas. Lawson obtained Southwest Airline gift cards or travel vouchers as part of his negotiations for the LVCVA funding/sponsorships.
- i. It appears that Lawson had no system for tracking and recording the acquisition, distribution or usage of the Southwest gift cards.

- j. In February 2018, LVCVA's General Counsel, Luke Puschnig ("Puschnig") informed the Chair of the Audit Committee of the LVCVA of his discovery of personal travel purchases by Ralenkotter with LVCVA-funded Southwest gift cards.
- k. The Audit Committee retained Todd Bice, Esq. ("Bice") to look into the matter and Bice retained Eide Bailly to perform forensic accounting services regarding the personal use of Southwest gift cards.
- l. Eide Bailly prepared a June 8, 2018 Forensic Accounting Report ("Report"), which was presented to the LVCVA Board during a June 12, 2018 meeting.
- m. The Report revealed that Lawson purchased a total of 612 Southwest gift cards totaling \$90,000 with LVCVA funds between 2012 and 2017.
- n. During the time period that Lawson was purchasing Southwest gift cards, he reported directly to Valarie Segarra ("Segarra"), Executive Director of Strategic Initiatives, and Segarra reported directly to Tull between 2011 and January 2017. Lawson reported directly to Tull from January 2017 to January 2018, then reported to Michael Goldsmith until Lawson left the LVCVA in May 2018.
- o. Although Tull knew that Lawson kept Southwest gift cards in his desk, Tull denies knowing that Lawson purchased the gift cards using funds of the LVCVA. Tull believed the Southwest gift cards were given to Lawson/the LVCVA by Southwest Airlines as part of the negotiated package of assets the agency received for providing sponsorship funds to Southwest Airlines.
- p. When the forensic audit was being conducted, Tull disclosed to Hill that Ralenkotter had given her some Southwest gift cards to use for personal travel and she offered to reimburse the LVCVA for her use of the gift cards. However, Hill told her it was not necessary for her to provide reimbursement.
- q. On August 20, 2018 the Commission initiated an Ethics Complaint against Weekly ("LVCVA Complaint") and instructed the Commission's Executive Director to conduct an investigation regarding the alleged violations of NRS 281A.400(1), (2), (5), (7) and (9).
- r. During the course of the investigation of the LVCVA Complaint, the Commission issued a Subpoena Duces Tecum ("Subpoena") to the Custodian



of Records of Southwest Airlines to obtain records related to the Southwest gift cards purchased by Lawson.

- s. In response to the Subpoena, Southwest provided records related to the Southwest gift cards purchased by Lawson between 2014 and 2017. Southwest did not retain any records related to the gift cards purchased by Lawson in 2012 and 2014.
- t. The records provided by Southwest revealed that some of the Southwest gift cards that were purchased by Lawson with LVCVA funds were used by Tull and members of her family between October 2015 and June 2018. Some of the gift cards were used by Tull for LVCVA business travel.
- u. Tull recalls that some of the gift cards she used for personal travel were given to her by Ralenkotter on multiple occasions, including holidays and to members of his executive team. Tull also requested and received gift cards directly from Lawson.
- v. After Tull was notified of this Complaint, she reimbursed the LVCVA \$6,059.58, which represents the total amount of the gift cards used for personal use, based upon review of the records with the finance department of LVCVA. Of the amount reimbursed, Tull asserts that at least 30% represented gift cards given directly to her by Ralenkotter.
- w. On or about April 17, 2019, Tull resigned from the LVCVA.

**5. TERMS / CONCLUSIONS OF LAW:** Based on the foregoing, Tull and the Commission agree as follows:

- a. Each of the stipulated facts enumerated in Section 4 of this Stipulated Agreement is agreed to by the parties.
- b. Tull, as a public employee, was required to commit herself to avoid conflicts between her private interests and those of the general public whom she served. NRS 281A.020.
- c. A public employee may not seek or accept any gift, service, favor, emolument or economic opportunity which would tend improperly to influence a reasonable person in the public employee's position to depart from the faithful and impartial discharge of the employee's public duties (NRS 281A.400(1)).

- Public employees also must not use their public position to secure unwarranted privileges, preferences, exemptions or advantages for themselves (NRS 281A.400(2)), use government resources to benefit a significant personal or financial interest (NRS 281A.400(7)) or attempt to benefit a significant personal or pecuniary interest through the influence a subordinate (NRS 281A.400(9)) .
- d. Tull violated NRS 281A.400(7) because she used the Southwest gift cards, which were government property, for her own personal benefit. This conduct also implicates NRS 281A.400(1), (2) and (9).
  - e. Tull's actions constitute a single course of conduct resulting in one willful violation of the Ethics Law.
  - f. Pursuant to the factors set forth in NRS 281A.775 in determining whether a violation is willful and the penalty to be imposed, the Commission has considered the following factors:
    - 1) Tull has not previously violated the Ethics Law.
    - 2) Tull has been diligent to cooperate with and participate in the Commission's investigation and resolution of this matter.
    - 3) Tull has provided \$6,059.58 reimbursement to the LVCVA.
  - g. Tull will pay a civil penalty of \$4,500.00 pursuant to NRS 281A.790(1)(a). Pursuant to NRS 281A.790(3), Tull will pay an additional civil penalty in the amount of \$4,200, which penalty represents the approximate financial benefit realized by Tull for the gift cards she obtained from Lawson (\$6,060 total gift cards used minus \$1,818 worth of gift cards given to Tull by Ralenkotter). The total \$8,700 penalty may be paid in one lump sum or in monthly installment payments, as arranged with the Commission's Executive Director, with the final payment due not later than July 31, 2021.
  - h. This Stipulated Agreement depends on and applies only to the specific facts, circumstances and law related to the Ethics Complaint now before the Commission. Any facts or circumstances that may come to light after its entry that are in addition to or differ from those contained herein may create a different resolution of this matter.

- I. This Agreement is intended to apply to and resolve only this Ethics Complaint and is not intended to be applicable to or create any admission of liability for any other proceeding. If the Commission rejects this Stipulated Agreement, none of the provisions herein shall be considered by the Commission or be admissible as evidence in a hearing on the merits in this matter.

**6. WAIVER**

- a. Tull knowingly and voluntarily waives her right to a hearing before the full Commission on the allegations in Ethics Complaint Case No. 19-018C and all rights she may be accorded with regard to this matter pursuant to the Ethics Law (NRS Chapter 281A), the regulations of the Commission (NAC Chapter 281A), the Nevada Administrative Procedures Act (NRS Chapter 233B) and any other applicable provisions of law.
- b. Tull knowingly and voluntarily waives her right to any judicial review of this matter as provided in NRS Chapter 281A, NRS Chapter 233B or any other applicable provisions of law.

**7. ACCEPTANCE:** We, the undersigned parties, have read this Stipulated Agreement, understand each and every provision therein, and agree to be bound thereby. The parties orally agreed to be bound by the terms of this agreement during the regular meeting of the Commission on June 17, 2019.<sup>2</sup>

DATED this \_\_\_\_ day of \_\_\_\_\_, 2019. DRAFT  
Cathy Tull

FOR CATHY TULL,  
Subject

DATED this \_\_\_\_ day of \_\_\_\_\_, 2019. DRAFT  
Mike Pavlakis, Esq.  
Counsel for Subject

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<sup>2</sup> Subject waived any right to receive written notice pursuant to NRS 241.033 of the time and place of the Commission's meeting to consider his character, alleged misconduct, professional competence, or physical or mental health.

The above Stipulated Agreement is approved by:

FOR YVONNE M. NEVAREZ-GOODSON, ESQ.  
Executive Director, Commission on Ethics

DATED this \_\_\_\_ day of \_\_\_\_\_, 2019. DRAFT  
Judy A. Prutzman, Esq.  
Associate Counsel

Approved as to form by:

FOR NEVADA COMMISSION ON ETHICS

DATED this \_\_\_\_ day of \_\_\_\_\_, 2019. DRAFT  
Tracy L. Chase, Esq.  
Commission Counsel

The above Stipulated Agreement is accepted by the majority of the Commission.<sup>3</sup>

DATED\_\_\_\_\_.

By: DRAFT  
Keith A. Weaver, Esq.  
Vice-Chair

By: DRAFT  
Cheryl A. Lau, Esq.  
Chair

By: DRAFT  
Brian Duffrin  
Commissioner

By: DRAFT  
Amanda Yen, Esq.  
Commissioner

By: DRAFT  
Teresa Lowry, Esq.  
Commissioner

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<sup>3</sup> Commissioners Gruenewald, O'Neill and Wallin participated in the Review Panel hearing and are therefore precluded from participating in this Stipulated Agreement pursuant to NRS 281A.220(4).

Initiated March 20, 2019



## NEVADA COMMISSION ON ETHICS ETHICS COMPLAINT

Sec. 3.6 to 13, inclusive, of S.B. 84 (2017)

1. Provide the following information for the public officer or employee you allege violated the Nevada Ethics in Government Law, NRS Chapter 281A. ***(If you allege that more than one public officer or employee has violated the law, use a separate form for each individual.)***

<b>NAME:</b> <small>(Last, First)</small>	Cathy Tull		<b>TITLE OF PUBLIC OFFICE:</b> <small>(Position)</small>	Chief Marketing Officer
<b>PUBLIC ENTITY:</b> <small>(Name of the entity employing this position)</small>	Las Vegas Convention and Visitors Authority			
<b>ADDRESS:</b>	3150 Paradise Road	<b>CITY, STATE, ZIP CODE</b>	Las Vegas, NV 89109	
<b>TELEPHONE:</b>	<b>Work:</b> 702-892-0711	<b>Other:</b> <small>(Home, cell)</small>	<b>E-MAIL:</b>	

2. Describe in specific detail the public officer's or employee's conduct that you allege violated NRS Chapter 281A. ***(Include specific facts and circumstances to support your allegation: times, places, and the name and position of each person involved.)***

Check here ☒ if additional pages are attached.

It is alleged that Cathy Tull used Southwest Airlines gift cards purchased with LVCVA funds for personal travel between 2015 and 2018 for herself, her spouse and other family members in the amount of approximately \$6,500.

See attached LVCVA Forensic Accounting Report and Exhibit 1 outlining travel use with Southwest Airline gift cards belonging to LVCVA.

3. Is the alleged conduct the subject of any action or matter currently pending before another administrative or judicial body? If yes, describe:

4. NRS Chapter 281A requires public officers and employees to hold public office as a public trust and avoid conflicts between public duties and private interests. (NRS 281A.020) What provisions of NRS Chapter 281A are relevant to the conduct alleged? Please check all that apply.

	Statute	Statutory Summary:
<input checked="" type="checkbox"/>	NRS 281A.400(1)	Seeking or accepting any gift, service, favor, employment, engagement, emolument or economic opportunity for himself or person to whom he has a commitment in a private capacity which would tend improperly to influence a reasonable person in his position to depart from the faithful and impartial discharge of his public duties.
<input checked="" type="checkbox"/>	NRS 281A.400(2)	Using his position in government to secure or grant unwarranted privileges, preferences, exemptions or advantages for himself, any business entity in which he has a significant pecuniary interest, or any person to whom he has a commitment in a private capacity.
<input type="checkbox"/>	NRS 281A.400(3)	Participating as an agent of government in the negotiation or execution of a contract between the government and himself, and any business entity in which he has a significant pecuniary interest or any person to whom he has a commitment in a private capacity.
<input type="checkbox"/>	NRS 281A.400(4)	Accepting any salary, retainer, augmentation, expense allowance or other compensation from any private source for himself or any person to whom he has a commitment in a private capacity for the performance of his duties as a public officer or employee.
<input type="checkbox"/>	NRS 281A.400(5)	Acquiring, through his public duties or relationships, any information which by law or practice is not at the time available to people generally, and using the information to further the pecuniary interests of himself or any other person or business entity.
<input type="checkbox"/>	NRS 281A.400(6)	Suppressing any governmental report or other document because it might tend to affect unfavorably his pecuniary interests, or any person to whom he has a commitment in a private capacity.
<input checked="" type="checkbox"/>	NRS 281A.400(7)	Using governmental time, property, equipment or other facility to benefit his significant personal or financial interest, or any person to whom he has a commitment in a private capacity. (Some exceptions apply).
<input type="checkbox"/>	NRS 281A.400(8)	A State Legislator using governmental time, property, equipment or other facility for a nongovernmental purpose or for the private benefit of himself or any other person, or requiring or authorizing a legislative employee, while on duty, to perform personal services or assist in a private activity. (Some exceptions apply).
<input checked="" type="checkbox"/>	NRS 281A.400(9)	Attempting to benefit his personal or financial interest or any person to whom he has a commitment in a private capacity through the influence of a subordinate.
<input type="checkbox"/>	NRS 281A.400(10)	Seeking other employment or contracts for himself or any person to whom he has a commitment in a private capacity through the use of his official position.
<input type="checkbox"/>	NRS 281A.410	Representing or counseling a private person for compensation on an issue pending before a public agency while employed, or within 1 year after leaving the service of a public agency, including before any state agency of the Executive or Legislative Department. (State and local legislators and part-time public officers and employees may represent/counsel private persons before agencies they do not serve, except local legislators may not represent/counsel private persons before other local agencies within the same county.)
<input type="checkbox"/>	NRS 281A.420(1)	Failing to sufficiently disclose his acceptance of a gift or loan, pecuniary interest, or commitment in a private capacity to the interest of another person that is reasonably affected by an official matter.
<input type="checkbox"/>	NRS 281A.420(3)	Failing to abstain from acting on an official matter which is materially affected by his acceptance of a gift or loan, pecuniary interest, or commitment in a private capacity to the interest of another person.
<input type="checkbox"/>	NRS 281A.430	Negotiating, bidding on or entering into a government contract in which he has a significant pecuniary interest. (some exceptions apply).
<input type="checkbox"/>	NRS 281A.500	Failing to file or timely file a Nevada Acknowledgement of Ethical Standards for Public Officers form.
<input type="checkbox"/>	NRS 281A.510	Accepting or receiving an improper honorarium.
<input type="checkbox"/>	NRS 281A.520	Requesting or otherwise causing a governmental entity to incur an expense or make an expenditure to support or oppose a ballot question or candidate during the relevant timeframe.
<input type="checkbox"/>	NRS 281A.550	Negotiating or accepting employment from a business or industry regulated by or contracted with former public agency within one year after leaving the service of the agency. (Failing to honor the applicable "cooling off" period after leaving public service).

\*Pursuant to NRS 281A.065, a public officer or employee has a commitment in a private capacity to the following persons:

1. Spouse; domestic partner
2. Household member
3. Family member within 3<sup>rd</sup> degree of consanguinity
4. Employer or spouse's/domestic partner's employer
5. Substantial and continuing business relationship, i.e. partner or associate
6. Substantially similar relationships

**5. YOU MUST SUBMIT EVIDENCE TO SUPPORT YOUR ALLEGATIONS.**

Attach all documents or items you believe support your allegations. [NAC 281A.400\(6\)](#) defines “evidence which supports the allegation” as “any reliable and competent form of proof provided by witnesses, public and private records, audio or visual recordings, documents, exhibits, concrete objects, and such forms of proof that support a reasonable belief in the truth of the allegation.” A newspaper article or other media report will not support your allegations if it is offered by itself, but may be included with evidence that corroborates the article or report.

**State the total number of additional pages attached (including evidence)** 13.

- 6. Witnesses:** Identify all persons who have knowledge of the facts and circumstances you have described, as well as the nature of the testimony the person will provide. Check here if additional pages are attached.

<b>NAME and TITLE:</b> (Person #1)	To be determined during the Investigation			
<b>ADDRESS:</b>		<b>CITY, STATE, ZIP</b>		
<b>TELEPHONE:</b>	<b>Work:</b>	<b>Other: (Home, cell)</b> 702-269-6792	<b>E-MAIL:</b>	
<b>NATURE OF TESTIMONY:</b>				
<b>NAME and TITLE:</b> (Person #2)				
<b>ADDRESS:</b>		<b>CITY, STATE, ZIP</b>		
<b>TELEPHONE:</b>	<b>Work:</b>	<b>Other: (Home, cell)</b>	<b>E-MAIL:</b>	
<b>NATURE OF TESTIMONY:</b>				

## 7. REQUESTER INFORMATION:

<b>YOUR NAME:</b>	Nevada Commission on Ethics c/o Executive Director, Yvonne M. Nevarez-Goodson, Esq.			
<b>YOUR ADDRESS:</b>	704 W. Nye Lane, Suite 204	<b>CITY, STATE, ZIP:</b>	Carson City, NV 89703	
<b>YOUR TELEPHONE:</b>	<b>Day:</b> (775) 687-5469	<b>Evening:</b>	<b>E-MAIL:</b>	ynevarez@ethics.nv.gov

**\*NOTE\*: Your identity as the Requester and a copy of this Complaint will be provided to the Subject if the Commission accepts jurisdiction of the matter, unless:**

Pursuant to Sec. 8 of S.B. 84, I request that my identity as the requester of this Ethics Complaint remain confidential because (please check appropriate box):

☐ I am a public officer or employee who works for the same public body, agency or employer as the subject of this Ethics Complaint. Provide evidence of your employment with the same public body, agency or employer.

OR

☐ I can show a reasonable likelihood that disclosure of my identity will subject me or a member of my household to a bona fide threat of physical force or violence. Please describe the facts and circumstances which support a reasonable likelihood of a bona fide threat of physical force or violence below.

The Commission may decline to maintain the confidentiality of your identity as the Requester for lack of sufficient evidence of your employment status with the same public body, agency or employer, or proof of a bonafide threat of physical harm.

If the Commission declines to maintain my confidentiality, I wish to:

☐ Withdraw my Complaint OR

☐ Submit the Complaint understanding that the Subject will know my identity as the Requester.

By my signature below, I affirm that the facts set forth in this document and all of its attachments are true and correct to the best of my knowledge and belief. I am willing to provide sworn testimony regarding these allegations. I acknowledge that this Ethics Complaint, the materials submitted in support of the allegations, and the Commission's investigation are confidential unless and until the Commission's Review Panel renders a determination. The Commission's Investigatory File remains confidential pursuant to Sec. 9 of S.B. 84.

/s/ Cheryl A. Lau

March 20, 2019

Signature:

Date:

Chair Cheryl A. Lau, Esq. on behalf of NCOE

Print Name:

**You must submit this form bearing your signature to:**  
Executive Director  
Nevada Commission on Ethics  
704 W. Nye Lane, Suite 204  
Carson City, Nevada 89703  
Or through the Commission's website: [www.ethics.nv.gov](http://www.ethics.nv.gov)





Forensic Accounting Report  
Report Date: June 8, 2018

**Pisanelli Bice, PLLC**  
**Re: Las Vegas Convention and**  
**Visitors Authority**

## **I. Introduction**

In connection with the above-referenced matter, Eide Bailly, LLP was retained by Pisanelli Bice, PLLC to perform forensic accounting services related to the alleged personal use of airline benefits purchased or provided primarily by Southwest Airlines ("Southwest") and Delta Airlines ("Delta") to the Las Vegas Convention and Visitors Authority ("LVCVA").

The work performed and our observations and conclusions are set forth in this report. This report is based on information that has been gathered and reviewed to date and is subject to change, modification and/or addition, if and when additional facts and information become available.

The services provided in this matter adhere to the applicable American Institute of Certified Public Accountants' Statement on Standards for Consulting Services and the applicable Certified Fraud Examiner Code of Professional Standards established by the Association of Certified Fraud Examiners.

## **II. Background Information**

The LVCVA is the destination marketing organization for Las Vegas and promotes tourism, conventions, meetings and special events throughout southern Nevada. Part of the LVCVA's mission is to develop and maintain relationships with airlines to expand and improve air service to Las Vegas and to increase visitation and hotel occupancy.

The LVCVA purchases and receives promotional gift cards and certificates annually to be used for business purposes from several airlines, including Southwest and Delta. In the past, Southwest gift cards were typically purchased by the LVCVA and sent directly to Brig Lawson ("Lawson"), Director of Business Partnerships, who maintained and distributed the cards at the request of various LVCVA departments. Delta electronic certificates are typically sent to Kelly Messina ("Messina") Director of Leisure Sales or her predecessor, Art Jimenez. The certificates are part of a sales agreement where Delta provides the LVCVA with travel certificates and the LVCVA includes Delta in certain promotional activities. The Business Meetings group, led by John Schreiber ("Schreiber") Senior Director of Business Sales, also receives Delta electronic certificates.

Jean Burdett ("Burdett") is the travel coordinator for the LVCVA and operates the LVCVA in-house travel agency. Burdett books all internal business travel for LVCVA employees and also books personal travel for LVCVA executives, and at times has used Southwest gift cards to pay for various airline flights. Rossi Ralenkotter ("Ralenkotter") is the President and CEO of the LVCVA.

Late in 2017, in a review of emails by Luke Puschnig ("Puschnig"), in-house counsel for LVCVA, he noted Southwest gift cards were potentially being used to pay for personal travel. The emails reviewed by Puschnig and the gift card usage was discussed with Ralenkotter. Puschnig also informed Ed Finger ("Finger"), CFO of the LVCVA and the LVCVA Chairman of the Audit Committee in early 2018 regarding the personal gift card use.

Finger joined the LVCVA as Senior Vice President of Finance in September 2016 and later became CFO in January 2018. When Finger became aware of the existence of Southwest gift cards in February 2017, he physically moved the gift card inventory from Lawson and the Business Partnerships area to the Finance Department and thereby could track and record gift card usage. Finger was unaware of the personal use of Southwest gift cards until he was notified by Puschnig. When Finger was notified, he performed an email search of travel booked through the LVCVA travel agency and prepared an analysis of Southwest gift cards used by LVCVA employees for personal travel.

The following timeline below summarizes the events that led to the LVCVA Audit Committee request for a forensic examination of gift card use:

- January to February 2017 – LVCVA Finance Group became aware that Brig Lawson was receiving Southwest gift cards.
- February 9, 2017 – Finance Group took into inventory of approximately \$14,000 gift cards and subsequently maintained custody of the gift cards.
- Fall 2017 – Approximately \$2,000 of additional Southwest gift cards were submitted to the Finance Group from the Travel Office.

- Late 2017 – Puschnig in review of emails became aware of potential personal travel purchased with LVCVA Southwest gift cards and discussed the issue with Ralenkotter.
- January 31, 2018 – Puschnig informed Finger about his concerns relating to personal use of gift cards.
- February 2018 – Finger prepared preliminary analysis of personal use of gift cards.
- February 2018- Puschnig informed the LVCVA Chairman of the Audit Committee of the issue who in turn, retained outside legal counsel to review the matter.
- March 5, 2018 – Eide Bailly retained to perform a forensic examination.

### **III. Scope of Engagement**

Eide Bailly was retained by Pisanelli Bice, PLLC to investigate and document the use of gift cards, certificates and vouchers by LVCVA employees to purchase personal airline flights. Our examination focuses on gift cards and certificates provided to the LVCVA by Southwest and Delta to be used for promotional purposes.

Our analysis was prepared based on the information available to us, if additional information becomes available relevant to our analysis, Eide Bailly reserves the right to update this report.

### **IV. Findings**

As previously stated, the LVCVA operates its own in-house travel agency (the "Agency") that books internal business travel for LVCVA employees and executives in all departments. The Agency also books personal travel for LVCVA employees and executives who are responsible for payment of their personal travel costs. To determine the use and purpose of the Southwest gift cards and Delta certificates, we accessed LVCVA's email server to retrieve gift card purchases and receipts as well as flight purchases and reservations that were booked through the Agency and compiled the information into a database.

LVCVA's server retains approximately seven years of emails including deleted emails from 2010 through the present. Our analysis includes the time period beginning in October 2012, when the first Southwest reservation in the searched emails was made, through 2017.

During our examination we noted that Delta certificates were provided electronically to the Leisure Sales and Business Meetings departments through email with no specified dollar amount indicated with the exception of 22 electronic credit vouchers each valued at \$500. Travel using Delta certificates was not booked through the Agency. Instead, it appears the Director of Leisure Sales and Director of Business Sales distributed certificates to winners of promotional events or for promotional travel that was not used by the LVCVA. The Delta certificates analysis covers the period from 2010 through 2017.

#### **A. Procedures Performed**

We were provided access to the LVCVA's email server where all emails, including deleted emails, are retained for approximately seven years. We used Quest Archive Manager Application to search the LVCVA server using key words developed through discussions with Finger. Our initial search focused on eight LVCVA employees listed below:

- Brig Lawson (Senior Director of Business Partnerships) – 10,759 results
- Jean Burdett (Travel Coordinator) – 8,764 results
- Rossi Ralenkotter (CEO and President) – 8,705 results
- Cathy Tull (Chief Marketing Officer) – 7,070 results
- Sheila Christensen (Executive Assistant to President) – 1,757 results
- Hilary Murphy (Analyst) – 6,197 results
- Tiffany Majors - Business Partnerships Department – 471 results

- Stacie-Lee Burgess - Business Partnerships Department – 3,816 results

Our initial search used the following criteria:

*(Atlantic OR JetBlue OR American OR Continental OR Virgin OR Frontier OR United OR Southwest OR Delta) AND (Confirmation OR Voucher OR "Gift Card")*

The initial search of emails for the eight employees produced 47,539 emails containing the search criteria.

A second search focusing on emails for an additional five employees utilized the following search criteria:

*(Delta OR Southwest) AND ("Gift Card" OR Voucher)*

The second search produced 4,104 emails for the five employees listed below:

- Kelly Messina (Director of Leisure Sales) – 1,794 results
- Chris Meyer (VP of Global Business Sales) – 284 results
- Julian Dugas (Director of Sports Marketing) – 157 results
- Jose Art Jimenez (Former Senior Director of Leisure Sales) – 1,519 results
- Michael Goldsmith (VP of International Marketing) – 350 results

With the combined 51,643 emails retrieved from the LVCVA server, we utilized our Indexed I/O ("IIO") software, an E-Discovery tool, to "tag" the documents to include related terms. Tagging the documents for related terms allows the search queries to produce emails as well as their corresponding attachments.

We focused on emails related to Southwest and Delta travel in the IIO searches. We searched Southwest emails on three search criteria: "Acct: AND Gift Card", "SouthwestGiftCard", and "Southwest AND GreenPass, Green Voucher AND Brig Lawson" and the Delta emails on "Delta AND US48 And Complimentary Ticket," "Delta AND US50/Canada," "Delta AND IVI0500," and "Jean Burdett AND Delta AND Travel Certificate." The Southwest searches returned 351 emails across 1,663 pages, 215 emails across 700 pages, and 2 emails across 5 pages respectively. The Delta searches returned 1,553 pages of emails and attachments. Additional queries were performed in IIO to determine the most conclusive search criteria for travel reservation and purchases for both airlines.

As part of our examination, we also interviewed the following LVCVA employees and executives on March 5, 2018 either in person or by teleconference:

- Jean Burdett – Travel Coordinator
- Luke Puschnig – In-house Counsel
- Brig Lawson - Senior Director of Business Partnerships
- Cathy Tull - Chief Marketing Officer
- Sheila Christensen - Executive Assistant to President
- Rossi Ralenkotter - CEO and President

In addition to the individuals identified above, we also communicated with Finger and outside counsel throughout the data gathering process of our examination.

## **B. LVCVA Travel Procedures**

The Agency is managed by Jean Burdett who is the Travel Coordinator for the LVCVA and a licensed travel agent. The Agency books both domestic and international business travel for all employees and also personal

travel for LVCVA employees and executives. The request for business travel must be approved before travel is booked by the Agency. Business travel is processed and paid using the LVCVA Bank of America MasterCard. Employees must provide a credit card for personal travel and the Agency will not accept checks or cash. Commissions earned on personal travel are recorded in the LVCVA general fund. Commissions are not paid to Burdett, who receives a salary.

### C. Southwest Airline Gift Card Purchases

Using the emails produced from the IIO search, we created a database of Southwest gift cards purchased by the LVCVA from 2012 through 2017. A total of 612 gift cards were purchased in increments of \$50, \$100, and \$200 for a total of \$90,000 for the five year period. A summary of gift cards purchased by year is presented in Table 1 below.

Table 1

Year	Number of Gift Cards	Amount
2012	72	\$ 10,000.00
2013	61	12,000.00
2014	91	15,000.00
2015	216	27,000.00
2016	60	12,000.00
2017	116	14,000.00
<b>Total</b>	<b>612</b>	<b>\$ 90,000.00</b>

The 612 gift cards were purchased by Brig Lawson in his capacity as Senior Director of Business Partnerships. The emails containing purchase records include a field indicating the last four digits of the credit card used to purchase the gift cards. In all of Mr. Lawson's purchases, no credit card number was provided.

Discussions with management indicate the gift cards were purchased with LVCVA funds by check and recorded as a promotional expense in the accounting records. Management provided check register detail for payments made to Southwest for the years 2012 through 2017 as well as the corresponding invoices for sponsorship and gift card purchases. During that time period, the LVCVA purchased and paid for \$90,000 of Southwest gift cards. Table 2 summarizes the gift cards purchased and paid for by the LVCVA by year and the stated purpose according to Mr. Lawson.

Table 2

Year	LVCVA Payment Amount	Gift Card Amount Included	Purpose
2012	\$ 10,000.00	\$ 10,000.00	Summer Travel Program
2013	12,000.00	12,000.00	Summer Travel Program
2014	65,000.00	15,000.00	Wright Amendment Deck Party and Wright Amendment Spirit Party Sponsorship
2015	69,000.00	27,000.00	SW Hanger Event Sponsorship and Planning Summit
2016	54,000.00	12,000.00	SWA Deck Event
2017	57,000.00	14,000.00	SW Deck Party
<b>Total</b>	<b>\$267,000.00</b>	<b>\$ 90,000.00</b>	

Email correspondence between Mr. Lawson and Southwest employees in 2012 indicate that \$10,000 in gift cards were purchased. Mr. Lawson referenced check number 86403 as the check issued as payment. Review of the LVCVA Payment Requisition submitted by Lawson describe the purpose of the payment as "Summer Travel

Program.” The accounting register and Southwest invoice also reference the “Summer Travel Program.” Documentation submitted to LVCVA for payment does not reference gift card purchases.

Email correspondence between Mr. Lawson and Southwest employees in 2013 indicates the purchase of gift cards totaling \$12,000 should be invoiced under the title “Summer Travel Program Sponsorship.” An email from Southwest employee to Lawson follows:

*Can't pull the invoice, but the request for invoice had this:  
Summer Travel Program Sponsorship  
Would you prefer it say this and not gift cards?*

Mr. Lawson's response follows:

*Yes...that's perfect.*

In 2015, Lawson submitted a request for payment along with an invoice from Southwest in the amount of \$54,000 for the “Hanger Event Sponsorship.” The invoice, payment request, and LVCVA accounting register reference the Hanger Event and make no reference to gift cards. Email correspondence between Lawson and Southwest included a budget for the event in the amount of \$42,000. Approximately 3 weeks after the check was issued for the event, Lawson received an email from Southwest confirming the purchase of \$12,000 of gift cards.

Later in 2015, Lawson submitted a request for payment along with an invoice from Southwest in the amount of \$15,000. The invoice, payment request and LVCVA accounting register all reference a “Planning Summit.” Less than two weeks after the check was issued, Lawson received an email from Southwest confirming the purchase of \$15,000 of gift cards.

In 2016, Lawson submitted a request for payment along with an invoice from Southwest in the amount of \$54,000. The invoice, payment request and LVCVA accounting register all reference a “Deck Event.” A few weeks after the check was issued, Lawson received an email from Southwest confirming a purchase of \$12,000 of gift cards.

Additionally, a January 4, 2017 email from Mr. Lawson to a Southwest employee specifically states the invoice needs to read “Sponsorship: 2017 Southwest Airlines Deck Event” for the sponsorship cost and the additional cost of the gift cards.

Ed Finger contacted Southwest to verify the quantity of gift cards purchased by the LVCVA each year and to determine if Southwest recorded a dollar amount or serial numbers of cards provided. Personnel at Southwest indicate that no records are maintained of gift cards issued to the LVCVA. As of the date of this report, we have made no additional inquiries to Southwest to determine if this information may become available at a later date. Additionally, if any enclosure or cover letter was provided with the box of gift cards received, this correspondence was not made available.

#### **D. Additional Southwest Gift Card and Green Pass Observations**

Additionally, the IIO search criteria returned two emails between Brig Lawson and Southwest employee in 2014 for the purchase of 57 green passes totaling \$22,800. The LVCVA purchased a sponsorship package from Southwest for the Wright Amendment Spirit Party. Mr. Lawson requested the original sponsorship package of \$50,000 be increased to \$73,000 to include Southwest green passes. The green passes do not have an associated value similar to the gift cards purchased, but allow for travel at any time to any Southwest destination. Southwest was not able to provide the green passes, therefore Mr. Lawson purchased \$15,000 of gift cards in addition to the sponsorship package as shown previously in Tables 1 and 2.

#### **E. Southwest Airline Gift Card Travel Purchases**

Using the emails produced from the IIO search criteria, we created a database of Southwest travel reservations and travel purchases booked by the Agency for LVCVA employees from October 2012 through December 2017. Finger reviewed the travel listed in the database to determine if travel on certain dates coincided with an LVCVA business function or event and was an appropriate business expense.

Southwest also has its own travel reservation system known as SWABiz that is utilized by the LVCVA Agency to book Southwest travel. However, SWABiz does not maintain travel records for more than thirteen months and therefore was not used in our search for gift card use.

#### **Total Southwest Travel Purchases**

LVCVA Southwest travel purchases with at least one gift card redeemed as a form of payment listed in the database constitute a total of \$55,374.62 from 2012 through 2017. Of this amount, \$39,611.61 of travel purchases were made with 298 individual Southwest gift cards, comprising approximately 72% of total LVCVA Southwest travel over the six-year period. At times, portions of gift cards were applied as payment resulting in 403 instances of travel payments made with a Southwest gift card.

The Southwest travel purchases listed in the database include at least one gift card as a form of payment for travel purchased from 2012 through 2017. Gift cards are issued in \$50, \$100 and \$200 values and a maximum of three cards can be combined to pay for a Southwest ticket along with other payment forms that included an LVCVA MasterCard.

The remainder of the Southwest purchases are personal travel paid with personal charge cards of LVCVA employees. The personal credit card account numbers contained in the emails examined were verified by Finger as employee credit cards and not LVCVA credit cards.

Of the 403 total instances of Southwest gift card redemptions from 2012 through 2017, 192 instances total \$19,631.80 for travel that was determined to be personal or non-business. In the other 211 instances, gift cards were redeemed totaling \$19,979.81, and were determined to be appropriate business related travel.

Table 3 below summarizes total personal and business travel purchased and paid with Southwest gift cards by year for 2012 through 2017:

**Table 3**

Description	2012	2013	2014	2015	2016	2017	Gift Card Redemption Amount	Instances Gift Cards Redeemed
Personal or Non-Business Travel	\$ 599.20	\$ 1,550.00	\$ 2,328.60	\$ 6,028.06	\$ 6,604.17	\$ 2,521.77	\$ 19,631.80	192
Business Travel	-	511.60	-	1,400.00	852.63	17,215.58	19,979.81	211
Total	\$ 599.20	\$ 2,061.60	\$ 2,328.60	\$ 7,428.06	\$ 7,456.80	\$ 19,737.35	\$ 39,611.61	403

Table 3 above demonstrates that personal travel purchases were at the highest levels in 2015 and 2016. When controls over gift cards were implemented in 2017, use of gifts cards for proper business travel purchases increased significantly and personal travel purchases declined. As previously stated, in 2017, Finger began to control and distribute the Southwest gift cards for business purposes only.

Table 3 further indicates that since controls were implemented over gift card usage in 2017, almost \$20,000 of Southwest travel was booked by the Agency and paid with gift cards. The new controls over inventory and distribution restricted the use of gift cards and insured the cards were used to purchase appropriate business travel.

We also sorted the gift card database to examine the sequence of gift card numbers used for LVCVA travel purchases. This procedure was performed to determine if cards were issued in blocks of serial numbers that could indicate the number of cards and amounts issued in each year. However, while some gift card numbers did follow a sequence, there were also many large gaps in sequence numbers suggesting the gift cards were not provided to the LVCVA in a sequential batch.

#### **Personal or Non-Business Travel Purchases**

Personal or non-business travel purchased with Southwest gift cards from 2012 through 2017 totals \$19,631.80 with 192 instances of Southwest gift cards used. Table 4 below summarizes the total amount of personal or non-business gift card purchases and the number of instances gift cards were used by year.

/

Table 4

Year	Gift Card Redemption Amount	Instances Gift Cards Redeemed
2012	\$ 599.20	6
2013	1,550.00	9
2014	2,328.60	20
2015	6,028.06	73
2016	6,604.17	56
2017	2,521.77	28
<b>Total</b>	<b>\$ 19,631.80</b>	<b>192</b>

We further analyzed travel purchases by individual passenger. Of the total \$19,631.80 personal travel purchases, Ralenkotter's purchases were over half totaling \$10,019.62. Travel purchases on behalf of Ralenkotter's wife, Mary Jo, accounted for an additional \$6,188.19 of the total personal or non-business travel purchases. The total of gift card travel for the Ralenkotters combined is \$16,207.81. The complete detail of personal or non-business travel purchases is summarized in Table 5 below by traveler:

Table 5

Traveler	2012	2013	2014	2015	2016	2017	Total
Rossi Ralenkotter	\$ 500.00	\$ 400.00	\$ 1,085.60	\$ 3,580.84	\$ 2,374.39	\$ 2,078.79	\$ 10,019.62
Mary Jo Ralenkotter	99.20	750.00	998.60	1,993.60	2,179.61	167.18	6,188.19
Lawrence Weekly and Family Members	-	-	-	-	1,399.32	-	1,399.32
Additional Travelers	-	400.00	244.40	-	405.90	275.80	1,326.10
Ralenkotter Family Members and Office Staff	-	-	-	453.62	244.95	-	698.57
	<b>\$ 599.20</b>	<b>\$ 1,550.00</b>	<b>\$ 2,328.60</b>	<b>\$ 6,028.06</b>	<b>\$ 6,604.17</b>	<b>\$ 2,521.77</b>	<b>\$ 19,631.80</b>

Discussions with Lawrence Weekly indicate gift card travel purchased for himself and his daughter, Kenya Weekly, to Dallas in 2016 totaling \$1,399.32 used non-LVCVA gift cards as payment. Travel for Lawrence Weekly totaling \$885.64 was purchased on gift cards ending 4927, 1174, 1190, 1208, and 1216. Mr. Weekly's travel was purchased in two one way segments between Las Vegas and Dallas. Travel for Kenya Weekly was purchased on three gift cards ending 0945, 0952, and 0960 totaling \$513.68. Further, travel for Rossi Ralenkotter was also purchased on the same gift card ending 0945. As of the date of this report, outside counsel reported that Mr. Weekly has reimbursed the LVCVA for all amounts requested.

Additionally, LVCVA gift cards were used to purchase travel totaling \$698.57 for Mr. Ralenkotter's family members, excluding his wife, and office staff.

#### Rossi and Mary Jo Ralenkotter Personal Travel Purchases

Rossi and Mary Jo Ralenkotter's personal or non-business travel purchased with Southwest gift cards totals \$16,207.81 with 158 instances of Southwest gift cards and one LVCVA Southwest LUV voucher used. Table 6 below summarizes Mr. and Mrs. Ralenkotter's personal or non-business travel from 2012 to 2017.

Table 6

Description	2012	2013	2014	2015	2016	2017	Total
Rossi Ralenkotter	\$ 500.00	\$ 400.00	\$ 1,085.60	\$ 3,580.84	\$ 2,374.39	\$ 2,078.79	\$ 10,019.62
Mary Jo Ralenkotter	99.20	750.00	998.60	1,993.60	2,179.61	167.18	6,188.19
<b>Total</b>	<b>\$ 599.20</b>	<b>\$ 1,150.00</b>	<b>\$ 2,084.20</b>	<b>\$ 5,574.44</b>	<b>\$ 4,554.00</b>	<b>\$ 2,245.97</b>	<b>\$ 16,207.81</b>

Mr. and Mrs. Ralenkotter's travel purchases were greatest in 2015 and 2016, then declined by approximately half in 2017. Mr. and Mrs. Ralenkotter's personal or non-business travel purchases ended by April 2017 after internal controls were implemented over the use of gift cards.

Mr. Ralenkotter made 35 trips purchased with 99 instances of Southwest gift cards used and one Southwest LUV voucher used from 2012 through 2017. Trips to Burbank accounted for the highest use of gift cards or 12 trips



totaling \$3,598.05 from 2014 through 2017. Ralenkotter's wife, Mary Jo, accompanied Ralenkotter on 14 out of the total 35 trips totaling \$4,598.17. Ralenkotter's travel by location is summarized in Table 7 below:

**Table 7**

Russel Ralenkotter	2012	2013	2014	2015	2016	2017	Amount	Number of Trips
Burbank	\$ -	\$ -	\$ 1,085.60	\$ 1,526.30	\$ 367.97	\$ 618.18	\$ 3,598.05	12
Chicago	-	-	-	233.98	1,095.74	-	1,329.72	4
Las Vegas	100.00	-	-	730.44	293.74	406.29	1,530.47	8
Orange County	-	-	-	713.96	295.02	-	1,008.98	3
Phoenix	-	-	-	376.16	321.92	1,054.32	1,752.40	5
San Francisco	100.00	-	-	-	-	-	100.00	1
San Diego	300.00	400.00	-	-	-	-	700.00	2
<b>Total</b>	<b>\$ 500.00</b>	<b>\$ 400.00</b>	<b>\$ 1,085.60</b>	<b>\$ 3,580.84</b>	<b>\$ 2,374.39</b>	<b>\$ 2,078.79</b>	<b>\$10,019.62</b>	<b>35</b>

Mrs. Ralenkotter made 21 trips purchased with 58 instances of Southwest gift cards used from 2012 through 2017. Travel to Burbank accounted for the largest total amount of \$2,650.44 or ten trips. Furthermore, Mrs. Ralenkotter took seven trips to Chicago totaling \$2,647.55. Mrs. Ralenkotter's personal travel by location is summarized in Table 8 below:

**Table 8**

Mary Jo Ralenkotter	2012	2013	2014	2015	2016	2017	Amount	Number of Trips
Burbank	\$ -	\$ 750.00	\$ 998.60	\$ 734.66	\$ -	\$ 167.18	\$ 2,650.44	10
Chicago	-	-	-	762.96	1,884.59	-	2,647.55	7
Las Vegas	-	-	-	495.98	-	-	495.98	2
Orange County	-	-	-	-	295.02	-	295.02	1
Oakland	99.20	-	-	-	-	-	99.20	1
<b>Total</b>	<b>\$ 99.20</b>	<b>\$ 750.00</b>	<b>\$ 998.60</b>	<b>\$ 1,993.60</b>	<b>\$ 2,179.61</b>	<b>\$ 167.18</b>	<b>\$ 6,188.19</b>	<b>21</b>

Burdett stated she was directed by Ralenkotter to use Southwest gift cards to pay for personal travel and that some of the gift cards were kept in Ralenkotter's top desk drawer. Lawson initially gave the gift cards to Ralenkotter and stated he was unaware that cards given to Ralenkotter were used for personal purposes and use of the gift cards was not questioned.

Prior to Eide Bailly's examination, Finger prepared a similar analysis of the Ralenkotter's personal travel totaling \$16,824.93 or \$617.12 more than Eide Bailly's total of \$16,207.81. The difference in totals is due to Finger's analysis including travel Mr. Ralenkotter's family members and office staff. Additionally, our analysis reflects differences in gift card amounts used in several instances.

Ralenkotter was presented Finger's list of personal travel that totaled \$16,824.93. As of the date of this report, outside legal counsel has reported that Ralenkotter has reimbursed all amounts that were identified as his responsibility.

#### **F. Southwest Airline Gift Card Purchases and Travel Purchases**

We compared the annual purchases of Southwest gift cards to LVCVA travel purchases made using Southwest gift cards from 2012 to 2017. Gift card amounts totaling \$50,188.39 cannot be traced to travel booked by the Agency based on the information produced in our search criteria. Based on the information available, we are unable to determine whether the \$50,188.39 was used for personal or business travel. Travel in 2015 reflects the largest difference of gift cards purchased compared to travel booked by the Agency and paid with a gift card. Table 9 below summarizes the difference of total LVCVA travel purchases made with Southwest gift cards and the total dollar value of Southwest gift cards purchased by the LVCVA for 2012 through 2017.

Table 9

Description	2012	2013	2014	2015	2016	2017	Gift Card Amount
Personal or Non-Business Travel Purchases	\$ 599.20	\$ 1,550.00	\$ 2,328.60	\$ 6,028.06	\$ 6,604.17	\$ 2,721.77	\$ 19,831.80
Business Travel Purchases	-	511.60	-	1,400.00	852.63	17,215.58	19,979.81
Travel Purchased with Southwest Gift Cards	599.20	2,061.60	2,328.60	7,428.06	7,456.80	19,937.35	39,811.61
Gift Cards Purchased from Southwest	10,000.00	12,000.00	15,000.00	27,000.00	12,000.00	14,000.00	90,000.00
Difference	\$ (9,400.80)	\$ (9,938.40)	\$ (12,671.40)	\$ (19,571.94)	\$ (4,543.20)	\$ 5,937.35	\$ (50,188.39)

### G. Delta Airline Benefits

Using the IIO search criteria, we created a database of Delta certificates provided electronically to the LVCVA through employee email attachments from 2010 through 2017. Delta electronic certificates were received as part of a sales agreement with the LVCVA discussed below. Our IIO queries did not produce any actual flight reservations using the Delta certificates indicating the associated travel was not booked through the Agency. The certificates are not given in dollar amounts to be applied to a travel purchase. Instead, the certificates can be used for round trip fares in the 48 states or 50 states and Canada and are redeemed using a reference code, certificate number and redemption code within valid dates. We noted that 22 electronic credit vouchers were issued each with a value of \$500 which we included in the database.

Delta certificates were primarily sent to Art Jimenez former Director of Leisure Sales and Kelly Messina, the current Director. In all cases, the certificates were sent by Delta representatives, Jim Magrath or Jimmy Romo. Twenty certificates were received by Teri Forgue, assistant to Art Jimenez and later John Schreiber and nineteen certificates were received by Jean Burdett, Chris Meyer and Holly Dennis.

The LVCVA received a total of 343 Delta certificates from 2010 through 2017. In 2012, 12 of the total 40 and in 2016, 10 of the total 48 electronic certificates received were noted as electronic credit vouchers each with a value of \$500. The complete database of Delta certificates identified to date is summarized by year issued and recipient in Table 10 below:

Table 10

Description	2010	2011	2012	2013	2014	2015	2016	2017	Total
Art Jimenez	10	33	38	68	83	-	10	-	242
Kelly Messina	-	-	2	6	4	10	20	20	62
Teri Forgue	-	-	-	2	-	-	18	-	20
Jean Burdett / Chris Meyers	-	-	-	-	-	19	-	-	19
<b>Total</b>	<b>10</b>	<b>33</b>	<b>40</b>	<b>76</b>	<b>87</b>	<b>29</b>	<b>48</b>	<b>20</b>	<b>343</b>

Management provided a schedule of Delta certificates received by the LVCVA's Leisure Sales department from 2015 through 2017. When Messina assumed the position of Director of Leisure Sales, Delta certificates received and their ultimate use began to be recorded and logged. The LVCVA log of Delta certificates was compared to the database. The LVCVA inventoried 18 electronic certificates in 2015, 30 electronic certificates in 2016, and the same 20 certificates produced in the database in 2017. In 2016, the database produced 48 electronic certificates, however, 18 certificates were received by the Business Meetings department and the business purpose for those certificates was not recorded. Therefore, the database and the LVCVA log yielded the same 30 certificates in 2016. Presently it appears that the Leisure Sales department is appropriately recording the receipt and issue of Delta certificates.

The Business Meetings group also received Delta certificates in accordance with the agreement between LVCVA and Delta. Email correspondence shows the Business Meetings group received 19 electronic certificates in 2015 and 18 electronic certificates in 2016. The use of these certificates is unknown. These certificates are included in the database and 343 total Delta electronic certificates received by the LVCVA. John Schreiber, Director of Business Meetings, has overseen the certificate use for this group since Art Jimenez left the organization. Schreiber reported to management that use of the certificates by the Business Meetings group is challenging due to restrictions and blackout dates and that the Business Meetings group utilizes its own budget to satisfy flight requirements. Schreiber was not included in the initial searches of the LVCVA server, and his emails are not included in the database.

The emails produced in the IIO search criteria also include sales agreements between Delta and the LVCVA for the years 2011 to 2012 and 2014 to 2015. Finger provided the agreement for 2016 to 2017. The agreements include the following general terms:

- The LVCVA will include Delta in their ad campaigns.
- The LVCVA will provide Delta with shared space and promotion at tradeshow.
- The LVCVA will include Delta as an official "Preferred Partner" on their website.
- The LVCVA will include Delta in brochures, general information, and planning guides.
- The LVCVA will provide travel and entertainment costs for 50 people for agent on-site training in Las Vegas as well as host one joint sales mission quarterly in varying US locations.

In return, Delta will provide the LVCVA with the following travel certificates in each contract year:

- July 1, 2011 – June 30, 2012 - \$15,000 in travel certificates in \$400 increments.
- May 1, 2014 – April 30, 2015 - \$10,000 in travel vouchers plus five gold medallion status upgrades for each the Leisure Sales and Business Sales departments for a total of \$20,000 in Delta travel vouchers and 10 gold medallion status upgrades.
- July 1, 2016 – June 30, 2017 - \$15,000 in travel vouchers to the Leisure Sales department as well as \$15,000 in travel vouchers for the Business Sales department for a total of \$30,000.

Delta does not specify the total number of certificates provided to the LVCVA, therefore, the individual value of each certificate is unknown.

As of the date of this report, no further investigation of the use of the Delta certificates has been performed.

## **V. Recommendations**

Controls have currently been implemented by the LVCVA over the use of promotional gift cards and certificates for airline travel. However, below is a list of recommendations to further strengthen controls over the receipt and use of gift cards and certificates:

- Record the purchase of gift cards in the LVCVA financial records as inventory and cash payment.
- Record the receipt of travel certificates in the LVCVA financial records as inventory and other income.
- Record the use of gift cards and travel certificates in the LVCVA financial records as an expense and reduction of inventory.
- Segregate duties and assign a designated custodian independent from the finance department the task of distributing the gift cards and travel certificates and maintaining a gift card/certificate log.
- Number the gift cards/certificates or record serial numbers in the log when received.
- Physically store and lock the gift cards in a secure area giving the custodian keys.
- Require written approval of gift card and travel certificate requests and document the recipient, date, business purpose and serial number in the log.
- Assign an employee other than the custodian the task of reconciling the log to the log requests and gift cards and travel certificates used monthly.
- Implement a written policy to inventory the gift cards and reconcile to the accounting subledger at fixed regular intervals (such as quarterly or semi-annual).

- Annual review of travel policies and guidelines to confirm implementation.

## VI. Conclusion

Based upon the documentation provided and the analysis described in this report, the LVCVA, and primarily Brig Lawson, purchased a total of 616 Southwest gift cards totaling \$90,000 and paid for \$90,000 of gift cards with LVCVA funds from 2012 through 2017. During this time period, travel purchased with Southwest gift cards and booked by the Agency totaled \$39,811.61 leaving a total of \$50,188.39 of Southwest gift cards with no record of travel purchased. Personal or non-business travel purchased with Southwest gift cards totaled \$19,631.80 with 192 instances of gift cards used. Rossi and Mary Jo Ralenkotter used gift cards in 158 instances for 56 trips combined for a total of \$16,207.81 of travel purchased.

The LVCVA received a total of 343 Delta electronic certificates from 2010 through 2017. The email analysis indicates no flight reservations using the Delta certificates provided were booked by the Agency for business or personal use.

This report is based on information currently available. If additional information becomes available that is relevant to our analysis we reserve the right to supplement this report.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

EIDE BAILLY LLP  
Forensic and Valuation  
June 8, 2018

**EXHIBIT 1**  
**GIFT CARD USE BY CATHY TULL**

Traveler	2015	2016	2017	2018	Total
Cathy Tull	552.99	1011.92	789.53		<b>\$2,354.44</b>
Martin Tull		519.96	376.98	291.48	<b>\$1,188.42</b>
Other Family Members	552.99	1603.99	879.70		<b>\$3,036.68</b>
<b>Total</b>	<b>\$1,105.98</b>	<b>\$3,135.87</b>	<b>\$2,046.21</b>	<b>\$291.48</b>	<b>\$ 6,579.54</b>



## STATE OF NEVADA

### BEFORE THE NEVADA COMMISSION ON ETHICS

In re **Cathy Tull**, Chief Marketing Officer,  
Las Vegas Convention and Visitors  
Authority, State of Nevada,

Ethics Complaint  
Case No. 19-018C

Subject. /

### REVIEW PANEL DETERMINATION AND REFERRAL ORDER

NRS 281A.725; NAC 281A.440

The Nevada Commission on Ethics ("Commission") initiated this Ethics Complaint No. 19-018C ("Complaint"), regarding the alleged conduct of Cathy Tull ("Tull"), the Chief Marketing Officer of the Las Vegas Convention and Visitors Authority ("LVCVA"), in violation of the Ethics in Government Law set forth in NRS Chapter 281A ("Ethics Law"). The Complaint alleges that Tull accepted various improper gifts and used her official position and/or governmental time and resources to acquire airline gift cards owned by the LVCVA to pay for personal travel. The Commission issued its *Order Initiating an Ethics Complaint, Accepting Jurisdiction and Directing an Investigation* on March 20, 2019, instructing the Executive Director to conduct an investigation regarding alleged violations of NRS 281A.400(1), (2), (7) and (9).

Tull is a public employee as defined in NRS 281A.150. The Commission has jurisdiction over this matter pursuant to NRS 281A.280 because the allegations contained in the Complaint relate to Tull's conduct as a public employee and have associated implications under the Ethics Law.

On June 10, 2019, a Review Panel ("Panel") consisting of Commissioners Barbara Gruenewald, Esq. (Presiding Officer), Philip K. O'Neill<sup>1</sup> and Kim Wallin, CPA, reviewed the following: 1) Ethics Complaint No. 19-018C; 2) Order Initiating Complaint, Accepting Jurisdiction and Directing an Investigation; 3) Subject's Response to the Complaint; 4) Investigator's Report; and 5) Executive Director's Recommendation to the Review Panel.<sup>2</sup>

Under NAC 281A.430, the Panel unanimously finds and concludes that the facts establish credible evidence to support a determination that just and sufficient cause exists for the Commission to render an opinion in the matter regarding the allegations pertaining to NRS 281A.400(1), (2), (7) and (9) related to Tull's use of airline gift cards owned by the LVCVA or purchased with LVCVA funds for personal travel.

<sup>1</sup> In consultation with Commission Counsel, Commissioner O'Neill disclosed that he is a director on the Carson Tahoe Health Systems Board ("Board") whose legal counsel, Mike Pavlakis, Esq., of Allison Mackenzie, is also the legal counsel of the Subject, Cathy Tull, in this matter. Since legal matters of the Board are unrelated to the issues associated with this Ethics Complaint, the independence of judgment of a reasonable person in Commissioner O'Neill's situation would not be materially affected by the disclosed relationship to require abstention pursuant to NRS 281A.420.

<sup>2</sup> All materials provided to the Panel, except the Ethics Complaint, represent portions of the investigatory file and remain confidential pursuant to NRS 281A.725.

IT IS HEREBY ORDERED:

The Review Panel refers Ethics Complaint No. 19-018C to the Commission to render an opinion regarding the alleged violations of NRS 281A.400(1), (2), (7) and (9).

Dated this 10th day of June, 2019.

NEVADA COMMISSION ON ETHICS

By: /s/ Barbara Gruenewald  
Barbara Gruenewald, Esq.  
Commissioner/  
Presiding Officer

By: /s/ Philip K. O'Neill  
Philip K. O'Neill  
Commissioner

By: /s/ Kim Wallin  
Kim Wallin, CPA  
Commissioner

### **CERTIFICATE OF MAILING**

I certify that I am an employee of the Nevada Commission on Ethics and that on this day in Carson City, Nevada, I transmitted a true and correct copy of the **PANEL DETERMINATION AND REFERRAL ORDER** regarding Ethics Complaint No. 19-018C via U.S. Certified Mail and electronic mail addressed as follows:

Cathy Tull  
c/o Mike Pavlakis  
Allison MacKenzie  
P.O. Box 646  
Carson City, NV 89702

Certified Mail No.: 9171 9690 0935 0037 6380 13

Email: [mpavlakis@allisonmackenzie.com](mailto:mpavlakis@allisonmackenzie.com)

Dated: 6/10/19

  
\_\_\_\_\_  
Employee, Nevada Commission on Ethics





**STATE OF NEVADA  
BEFORE THE NEVADA COMMISSION ON ETHICS**

In re **Cathy Tull**, Chief Marketing  
Officer, Las Vegas Convention and  
Visitors Authority, State of Nevada,

Ethics Complaint  
Case No. 19-018C

\_\_\_\_\_  
Subject. /

**WAIVER OF NOTICE REQUIRED UNDER NRS 241.033(1) TO  
CONSIDER CHARACTER, MISCONDUCT, OR COMPETENCE  
OF SUBJECT IN ETHICS COMPLAINT PROCEEDINGS**

The Nevada Commission on Ethics ("Commission") may be holding various hearings, meetings, judicial review or appellate proceedings and other proceedings to consider the Subject Cathy Tull's character, misconduct or competence as related to the above referenced Ethics Complaint (collectively "Proceedings"). If the Proceedings are not exempt from Nevada's Open Meeting Law pursuant to NRS Chapters 241 or 281A, NRS 241.033(1) requires notice be personally served on Subject of the time and place of the meeting at least 5 working days before the meeting or sent by certified mail to the last known address at least 21 working days before the meeting. Subject agrees to comply with all noticed deadlines and scheduled dates for the Proceedings, including those noticed by a posted public agenda, scheduled with the parties or set forth in a Notice of Hearing and Scheduling Order and other issued Orders, including any amendments thereto.

I, Cathy Tull, understand the statutory notice requirements of NRS 241.033 and hereby knowingly and voluntarily waive my rights thereto associated with any Proceedings. In doing so, I expressly consent to any discussion of my qualifications, competence and character in the Proceedings. Prior to signing this waiver, I either had the opportunity to discuss this matter with my attorney or have voluntarily determined to proceed on my own accord, thereby waiving the right to consult with an attorney.

Dated this 13 day of June, 2019.

Subject:

By: Cathy Tull  
Cathy Tull



STATE OF NEVADA  
**COMMISSION ON ETHICS**  
704 W. Nye Lane, Suite 204  
Carson City, Nevada 89703  
(775) 687-5469 • Fax (775) 687-1279  
ethics.nv.gov

In re **Cathy Tull**, Chief Marketing  
Officer, Las Vegas Convention and  
Visitors Authority, State of Nevada,

Ethics Complaint  
Case No. 19-018C  
**Confidential**

Subject. /

**WAIVER OF STATUTORY TIME REQUIREMENTS: ADJUDICATORY HEARING**



I, Cathy Tull, the above Subject, affirm that I am represented by counsel and have read the provisions of NRS 281A.745 and hereby freely and voluntarily waive the sixty (60) day statutory time limit for the Commission to hold the adjudicatory hearing and render an opinion, which deadline is August 12, 2019, to permit the Commission to hold an adjudicatory hearing and render an opinion in this matter on August 21, 2019 or any other date which is hereafter agreed to by my counsel of record.

Dated: 6/13/19

Cathy Tull  
Cathy Tull

Date received: 6/13/19

Dorett Hays  
Employee of the Commission





**STATE OF NEVADA**

**BEFORE THE NEVADA COMMISSION ON ETHICS**

In re **Cathy Tull**, Chief Marketing  
Officer, Las Vegas Convention and  
Visitors Authority, State of Nevada,

Ethics Complaint  
Case No. 19-018C

\_\_\_\_\_  
Subject. /

**NOTICE OF HEARING TO CONSIDER STIPULATED AGREEMENT**

NRS 281A.745

**PLEASE TAKE NOTICE**, the Nevada Commission on Ethics ("Commission") will hold a public meeting to consider a **Proposed Stipulated Agreement** regarding the allegations submitted in Ethics Complaint No 19-018C at the following time and location:

When: Wednesday, **July 17, 2019** at **9:45 a.m.**

Where: Nevada State Capitol Building  
Guinn Room  
101 N. Carson Street, Second Floor  
Carson City, NV 89701

and via video-conference to:

Governor's Conference Room  
Grant Sawyer State Office Building  
555 E. Washington Avenue, Suite 5100  
Las Vegas, NV 89101

Subject has waived the personal notice requirements of NRS 241.033 (Nevada's Open Meeting Law) and is provided the opportunity to appear at the hearing telephonically. If the Proposed Stipulated Agreement is approved, it will serve as the final written opinion in this matter pursuant to NRS 281A.135.

DATED: July 10, 2019

/s/ Tracy L. Chase

Tracy L. Chase, Esq.  
Commission Counsel

## **CERTIFICATE OF SERVICE**

I certify that I am an employee of the Nevada Commission on Ethics and that on this day in Carson City, Nevada, I transmitted a true and correct copy of the **Notice of Hearing to Consider Stipulated Agreement** in Ethics Complaint No. 19-018C via electronic mail to the Parties as follows:

Yvonne M. Nevarez-Goodson, Esq.  
Executive Director  
Judy A. Prutzman, Esq.  
Associate Counsel  
704 W. Nye Lane, Suite 204  
Carson City, NV 89703

Email: [ynevarez@ethics.nv.gov](mailto:ynevarez@ethics.nv.gov)

Email: [jprutzman@ethics.nv.gov](mailto:jprutzman@ethics.nv.gov)

Cathy Tull  
c/o Mike Pavlakis, Esq.  
Allison McKenzie, Ltd.  
402 N. Division St.  
P.O. Box 646  
Carson City, NV 89602

Email: [mpavlakis@allisonmackenzie.com](mailto:mpavlakis@allisonmackenzie.com)

Email cc: [sprice@allisonmackenzie.com](mailto:sprice@allisonmackenzie.com)

DATED: July 10, 2019



\_\_\_\_\_  
Employee of the Nevada Commission on Ethics

# **Agenda Item 7**

RFO No.	Date Filed	Jurisdiction	Local or State	Subject of RFO	Requester	Status
19-057C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Jurisdictional Review
19-056C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Jurisdictional Review
19-055A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Submission/ Opinion
19-054C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Jurisdictional Review
19-053C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Jurisdictional Review
↑ FISCAL YEAR 2020 ↑						
19-052A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Submission/ Opinion
19-051A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Submission/ Opinion
19-050A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Submission/ Opinion
19-049A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Submission/ Opinion
19-048A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 6/25/19; Abstract Opinion issued 7/11/19
19-047A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn
19-046A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn
19-045A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 7/1/19; Confidentiality waived
19-044C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-043C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
19-042C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Letter of Instruction
19-041C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
19-040C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
19-039C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-038C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
19-037C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
19-036C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)

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19-035C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-034A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn
19-033C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Letter of Instruction
19-032A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 5/18/19; Abstract Opinion issued 6/20/19
19-031C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-030C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
19-029C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-028C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-027C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-026C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-025A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 19-024A Duplicate)
19-024A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction)
19-023C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
19-022C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-021C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-020C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
19-019C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 19-019C Duplicate)
19-018C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Stipulation Pending 7/17/19
19-017C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
19-016A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 4/15/19; Confidentiality waived
19-015C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
19-014C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
19-013C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)

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19-012C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
19-011C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
19-010C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn
19-009A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 3/13/19; Abstract Opinion issued 4/24/19
19-008A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn
19-007A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn
19-006C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
19-005A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 2/19/19; Abstract Opinion issued 3/14/19
19-004C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
19-003A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 2/27/19; Confidentiality waived
19-002C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 19-001C Duplicate)
19-001C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
18-145A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Stayed by Order of the Commission pending related Ethics Complaint Matter
18-144C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
18-143C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Ltr of Caution (No Jurisdiction)
18-142C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
18-141C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Ltr of Caution (No Jurisdiction)
18-140C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-139C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
18-138C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)



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18-137A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 1/29/19; Abstract Opinion issued 3/11/19
18-136A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 12/18/18; No Abstract Opinion
18-135C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-134C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-133C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-132C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-131A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction)
18-130C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
18-129A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Insufficient Information)
18-128A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Insufficient Information)
18-127C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-126C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-125C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-124C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-123A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn
18-122A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn
18-121C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
18-120C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-119C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-118A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 12/18/18; Confidentiality waived

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18-117C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-116A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 11/1/18; Abstract Opinion issued 11/28/18
18-115C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
18-114C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
18-113C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
18-112C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed by Panel 4/22/19 with Letter of Caution
18-111C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Letter of Caution (Jurisdiction; No Investigation)
18-110C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn
18-109C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-108A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-107A Duplicate)
18-107A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 11/1/18; Confidentiality waived
18-106C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Deferral Agreement 5/22/19; Compliance Pending
18-105C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-104C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-103C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-102C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-101C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-100C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-099C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)

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18-098C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-097C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-096C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-095C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-094C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-093C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-092C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-091C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-090C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-089C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-088C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-087C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-086C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-085C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-084C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-085C Duplicate)
18-083C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-082C Duplicate)
18-082C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-081C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Letter of Caution (Jurisdiction; No Investigation)

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18-080A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 11/21/18; Abstract Opinion issued 1/29/19
18-079C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-078A	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Opinion issued 10/10/18; Abstract Opinion issued 11/7/18
18-077C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
18-076C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-075C Duplicate)
18-075C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Letter of Caution (Jurisdiction; No Investigation)
18-074C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed by Panel
18-073C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-072C Duplicate)
18-072C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Deferral Agreement 1/16/19 Compliance Pending
18-071C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-070C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-069C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-068C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-067C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-066C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-065C Duplicate)
18-065C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-064C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
18-063C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-062C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Stipulated Agreement 1/16/19 Compliance Pending
18-061C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending

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18-060C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
18-059C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Letter of Caution (Jurisdiction; No Investigation)
18-058C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-057C Duplicate)
18-057C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Deferral Agreement 3/11/19 Compliance Pending
18-056C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-055C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-056C Duplicate)
18-054C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-053C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-052C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
18-051C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Letter of Instruction (Jurisdiction; No Investigation)
18-050C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed with Letter of Instruction (Jurisdiction; No Investigation)
18-049C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Investigation Pending
18-048C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (Jurisdiction; No Investigation)
18-047C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-046C Duplicate)
18-046C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed (No Jurisdiction; No Investigation)
18-045C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-046C Duplicate)
18-044C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Withdrawn (see 18-046C Duplicate)
18-043C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed in Part by Panel 2/20/19 with Letter of Caution; Deferral Agreement 3/14/19; Compliance Pending

## ↑ FISCAL YEAR 2019 ↑

18-039C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Stipulated Agreement 5/28/19 Compliance Pending
18-031C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Stipulation/ Adjudicatory Hearing
18-028C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed by Panel with Letter of Caution 2/20/19
18-011C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Dismissed by Panel 5/22/19
18-005C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Stipulated Agreement 5/29/19 Compliance Pending
17-27C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Deferral Agreement 1/16/18, Compliance Pending

## ↑ FISCAL YEAR 2017-2018 ↑

17-23C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Deferral Agreement 11/7/17, Compliance Pending
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## ↑ FISCAL YEAR 2016-2017 ↑

16-54C	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	Pending Litigation/Judicial Review
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## ↑ FISCAL YEAR 2015-2016 ↑

## Ethics Complaint Cases by Location

FY 2017		
RFO No.	Date Filed	Location
1	16-56N	7/20/16 Las Vegas
2	16-57N	7/20/16 Clark Co.
3	16-59C	8/1/16 Lander Co.
4	16-60N	8/1/16 State
5	16-63N	8/8/16 Storey Co.
6	16-64N	8/11/16 Storey Co.
7	16-65N	8/25/16 Washoe Co.
8	16-66N	8/25/16 Washoe Co.
9	16-67N	8/25/16 Washoe Co.
10	16-68N	9/7/16 State
11	16-69N	9/7/16 State
12	16-70N	9/26/16 Humboldt Co.
13	16-71N	9/26/16 Humboldt Co.
14	16-73N	10/24/16 State
15	16-74N	10/27/16 State
16	16-75N	10/31/16 State
17	16-76N	11/2/16 State
18	16-77N	11/2/16 State
19	16-78C	11/7/16 Carson City
20	16-79N	11/10/16 State
21	16-80C	11/22/16 State
22	16-81C	11/23/16 Douglas Co.
23	16-82N	12/1/16 Churchill Co.
24	16-83C	12/1/16 Churchill Co.
25	16-84C	12/1/16 Churchill Co.
26	16-85C	12/1/16 Churchill Co.
27	16-86N	12/1/16 Churchill Co.
28	17-05N	2/6/17 Churchill Co.
29	17-06C	2/27/17 Reno
30	17-07N	3/1/17 State
31	17-09N	3/15/17 Boulder City
32	17-12N	5/15/17 Mineral Co.
33	17-13N	5/18/17 Nye Co.
34	17-14N	5/22/17 Boulder City
35	17-15N	5/22/17 Boulder City
36	17-16N	5/22/17 Boulder City
37	17-17N	5/31/17 Nye Co.
38	17-18N	6/5/17 Reno
39	17-19N	6/6/17 Washoe Co.

FY 2017		
	Complaints Filed	Jurisdiction Accepted for Investigation
<b>State</b>	<b>11</b>	<b>1</b>
<b>County</b>		
Carson	2	2
Churchill	5	3
Clark	1	0
Douglas	1	1
Humboldt	2	0
Lander	1	1
Mineral	1	0
Nye	2	0
Storey	5	2
Washoe	4	0
<b>City</b>		
Boulder	4	0
Ely	1	1
Las Vegas	1	0
Reno	2	1
<b>Total County/ City</b>	<b>32</b>	<b>11</b>
<b>Total State &amp; Local</b>	<b>43</b>	<b>12*</b>

\*In FY 17 the Commission also Investigated/ Resolved Cases from FY14-FY16 in addition to the 12 Cases accepted for Investigation.

40	17-21C	6/26/17	Storey Co.
41	17-22C	6/26/17	Storey Co.
42	17-23C	6/27/17	Ely
43	17-24C	6/29/17	Carson City



Case Dismissed - With or without a Letter

Case Investigated or Pending Investigation



## Ethics Complaint Cases by Location

FY 2018		
RFO No.	Date Filed	Location
1 17-025C	7/13/17	Carson City
2 17-026C	7/17/17	Clark Co.
3 17-027C	7/20/17	State
4 17-029C	8/2/17	State
5 17-030C	8/7/17	Lincoln Co.
6 17-031C	8/7/17	Lincoln Co.
7 17-032C	8/7/17	Lincoln Co.
8 17-033C	8/21/17	Ely
9 17-034C	8/29/17	Storey Co.
10 17-035C	9/6/17	Henderson
11 17-036C	9/6/17	Henderson
12 17-037C	9/11/17	Boulder City
13 17-038C	10/2/17	Ely
14 17-040C	10/11/17	State
15 17-043C	10/23/17	Las Vegas
16 17-044C	10/23/17	Las Vegas
17 17-045C	10/24/17	Storey Co.
18 17-046C	10/24/17	Storey Co.
19 17-049C	10/26/17	State
20 17-050C	11/13/17	State
21 17-051C	12/5/17	Las Vegas
22 17-052C	12/7/17	Nye Co.
23 17-053C	12/18/17	Carson City
24 17-054C	12/19/17	Carson City
25 17-055C	12/21/17	Carson City
26 17-056C	12/26/17	State
27 18-001C	1/17/18	Mineral Co.
28 18-002C	1/16/18	Mineral Co.
29 18-003C	1/22/18	Clark Co.
30 18-004C	1/24/18	Mineral Co.
31 18-005C	2/2/18	State
32 18-010C	2/27/18	Boulder City
33 18-011C	3/12/18	Washoe Co.
34 18-014C	4/6/18	State
35 18-016C	4/10/18	State
36 18-017C	4/10/18	State
37 18-018C	4/10/18	State
38 18-019C	4/10/18	Nye Co.
39 18-020C	4/10/18	Nye Co.

FY 2018		
	Complaints Filed	Jurisdiction Accepted for Investigation
<b>State</b>	<b>13</b>	<b>3</b>
<b>County</b>		
Carson	4	1
Clark	4	1
Lander	1	1
Lincoln	4	1
Lyon	1	0
Mineral	3	0
Nye	3	0
Storey	4	1
Washoe	6	1
<b>City</b>		
Boulder	2	1
Ely	2	0
Henderson	2	2
Las Vegas	4	0
Reno	2	1
<b>Total County/ City</b>	<b>42</b>	<b>10</b>
<b>Total State &amp; Local</b>	<b>55</b>	<b>13*</b>

\*At the end of FY 17, 6 of the 12 Complaints Investigated remained pending in FY 18.  
5 of the 6 were resolved in FY 18 and  
1 of the 6 remained pending in FY 19.

40	18-022C	4/26/18	State
41	18-023C	4/30/18	Las Vegas
42	18-024C	5/7/18	Lincoln Co.
43	18-025C	5/10/18	Reno
44	18-026C	5/16/18	Washoe Co.
45	18-028C	5/22/18	Reno
46	18-030C	5/25/18	Clark Co.
47	18-031C	5/30/18	Storey Co.
48	18-034C	6/6/18	Washoe Co.
49	18-036C	6/6/18	Lyon Co.
50	18-037C	6/13/18	Clark Co.
51	18-038C	6/14/18	State
52	18-039C	6/18/18	Lander Co.
53	18-040C	6/26/18	Washoe Co.
54	18-041C	6/26/18	Washoe Co.
55	18-042C	6/26/18	Washoe Co.

	Case Withdrawn - Duplicate Submission
	Case Dismissed - With or without a Letter
	Case Investigated or Pending Investigation

## Ethics Complaint Cases by Location

FY 2019		
RFO No.	Date Filed	Location
1 18-043C	7/3/18	Churchill Co.
2 18-044C	7/14/18	Storey Co.
3 18-045C	7/14/18	Storey Co.
4 18-046C	7/16/18	Storey Co.
5 18-047C	7/16/18	Storey Co.
6 18-048C	7/16/18	Carson City
7 18-049C	7/17/18	Eureka Co.
8 18-050C	7/23/18	Washoe Co.
9 18-051C	7/25/18	Reno
10 18-052C	7/30/18	Storey Co.
11 18-053C	7/31/18	State
12 18-054C	8/1/18	Washoe Co.
13 18-055C	8/1/18	Washoe Co.
14 18-056C	8/1/18	Washoe Co.
15 18-057C	8/13/18	State
16 18-058C	8/13/18	State
17 18-059C	8/14/18	State
18 18-060C	8/15/18	Clark Co.
19 18-061C	8/15/18	Clark Co.
20 18-062C	8/15/18	Clark Co.
21 18-063C	8/21/18	Washoe Co.
22 18-064C	8/22/18	Reno
23 18-065C	8/23/18	State
24 18-066C	8/23/18	State
25 18-067C	8/24/18	Clark Co.
26 18-068C	8/24/18	Clark Co.
27 18-069C	8/24/18	Clark Co.
28 18-070C	8/24/18	Clark Co.
29 18-071C	8/24/18	Clark Co.
30 18-072C	8/25/18	Lyon Co.
31 18-073C	8/25/18	Lyon Co.
32 18-074C	8/27/18	Clark Co.
33 18-075C	8/31/18	Fernley
34 18-076C	8/31/18	Fernley
35 18-077C	8/31/18	State
36 18-079C	9/5/18	State
37 18-081C	9/6/18	Clark Co.
38 18-082C	9/9/18	Clark Co.
39 18-083C	9/9/18	Clark Co.
40 18-084C	9/15/18	State
41 18-085C	9/15/18	State
42 18-086C	9/15/18	State

FY 2019		
	Complaints Filed	Jurisdiction Accepted for Investigation
<b>State</b>	<b>46</b>	<b>3</b>
<b>County</b>		
Carson	2	1
Churchill	1	1
Clark	27	7
Eureka	1	1
Lander	4	0
Lyon	3	1
Mineral	2	2
Nye	6	5
Pershing	1	0
Storey	9	2
Washoe	7	0
White Pine	2	1
<b>City</b>		
Ely	1	1
Fernley	2	0
Henderson	1	0
Las Vegas	4	1
Reno	3	2
Sparks	1	0
<b>Total County/ City</b>	<b>77</b>	<b>25</b>
<b>Total State &amp; Local</b>	<b>123</b>	<b>28*</b>

\*In FY 19, the Commission Investigated 6 of the 12 Cases received in FY 18.

This number is in addition to the 28 Cases the Commission Accepted for Investigation during FY 19.

1 Case from FY 17 remained pending in FY 19.


43	18-087C	9/15/18	State
44	18-088C	9/15/18	State
45	18-089C	9/15/18	State
46	18-090C	9/15/18	State
47	18-091C	9/15/18	State
48	18-092C	9/15/18	State
49	18-093C	9/15/18	State
50	18-094C	9/15/18	State
51	18-095C	9/15/18	Clark Co.
52	18-096C	9/15/18	Clark Co.
53	18-097C	9/15/18	Clark Co.
54	18-098C	9/15/18	Clark Co.
55	18-099C	9/15/18	Clark Co.
56	18-100C	9/15/18	Clark Co.
57	18-101C	9/15/18	State
58	18-102C	9/15/18	State
59	18-103C	9/15/18	State
60	18-104C	9/15/18	State
61	18-105C	9/16/18	State
62	18-106C	9/17/18	Clark Co.
63	18-109C	9/24/18	Storey Co.
64	18-110C	9/24/18	Storey Co.
65	18-111C	9/24/18	Clark Co.
66	18-112C	9/26/18	Clark Co.
67	18-113C	9/27/18	State
68	18-114C	10/2/18	Reno
69	18-115C	10/2/18	Clark Co.
70	18-117C	10/11/18	Clark Co.
71	18-119C	10/18/18	State
72	18-120C	10/18/18	State
73	18-121C	10/22/18	Ely
74	18-124C	11/3/18	State
75	18-125C	11/3/18	State
76	18-126C	11/3/18	State
77	18-127C	11/3/18	State
78	18-130C	11/12/18	Storey Co.
79	18-132C	11/15/18	State
80	18-133C	11/15/18	State
81	18-134C	11/15/18	Storey Co.
82	18-135C	11/17/18	Sparks
83	18-138C	12/3/18	Henderson
84	18-139C	12/4/18	Clark Co.
85	18-140C	12/6/18	State
86	18-141C	12/6/18	State
87	18-142C	12/6/18	State
88	18-143C	12/6/18	State
89	18-144C	12/6/18	Pershing Co.

90	19-001C	1/4/19	Lander Co.
91	19-002C	1/4/19	Lander Co.
92	19-004C	1/10/19	Las Vegas
93	19-006C	1/16/19	State
94	19-010C	1/30/19	Las Vegas
95	19-011C	2/27/19	State
96	19-012C	2/27/19	State
97	19-013C	2/27/19	State
98	19-014C	2/27/19	Lyon Co.
99	19-015C	2/28/19	White Pine Co.
100	19-017C	3/18/19	State
101	19-018C	3/20/19	Clark Co.
102	19-019C	3/25/19	Las Vegas
103	19-020C	3/25/19	Las Vegas
104	19-021C	3/25/19	Carson City
105	19-022C	4/2/19	Mineral Co.
106	19-023C	4/3/19	Lander Co.
107	19-026C	4/16/19	Nye Co.
108	19-027C	4/17/19	Nye Co.
109	19-028C	4/17/19	Mineral Co.
110	19-029C	4/17/19	Nye Co.
111	19-030C	4/22/19	Nye Co.
112	19-031C	4/24/19	Nye Co.
113	19-033C	4/30/19	Washoe Co.
114	19-035C	5/6/19	White Pine Co.
115	19-036C	4/24/19	Lander Co.
116	19-037C	5/8/19	State
117	19-038C	5/13/19	Washoe Co.
118	19-039C	5/15/19	Nye Co.
119	19-040C	5/20/19	State
120	19-041C	5/22/19	Clark Co.
121	19-042C	5/29/19	Clark Co.
122	19-043C	5/29/19	State
123	19-044C	6/5/19	State

	Case Withdrawn - Duplicate Submission
	Case Dismissed - With or without a Letter
	Case Investigated or Pending Investigation

## Ethics Complaint Cases by Location

FY 2020		
RFO No.	Date Filed	Location
1 19-053C	7/2/19	Nye Co.
2 19-054C	7/3/19	City of LV
3 19-056C	7/8/19	State
4 19-057C	7/8/19	State

 Case Pending Review

FY 2020		
	Complaints Filed	Jurisdiction Accepted for Investigation
State	2	
County		
Nye	1	
City		
Las Vegas	1	
Total County/ City	2	
Total State & Local	4	

## Cities Assessed - Complaints

City	FY17	FY18	FY19	FY20- Thru 7/10/19
Boulder City	4 (None Investigated)	2 (1 Investigated)		
Elko				
Fernley			2 (None Investigated)	
Henderson		2 (2 Investigated)	1 (None Investigated)	
Las Vegas	1 (None Investigated)	4 (None Investigated)	4 (1 Investigated)	1 (Pending Review)
Mesquite				
North Las Vegas				
Reno	2 (1 Investigated)	2 (1 Investigated)	3 (2 Investigated)	
Sparks			1 (None Investigated)	
<b>TOTAL</b>	<b>7 Complaints Rec'd (1 Investigated)</b>	<b>10 Complaints Rec'd (4 Investigated)</b>	<b>11 Complaints Rec'd (3 Investigated)</b>	<b>1 Complaint Rec'd (Pending Review)</b>

## Cities Not Assessed - Complaints

City	FY17	FY18	FY19	FY20- Thru 7/10/19
Caliente				
Carlin				
Ely	1 (1 Investigated)	2 (None Investigated)	1 (1 Investigated)	
Fallon				
Lovelock				
Wells				
West Wendover				
Winnemucca				
Yerington				
<b>TOTAL</b>	1 Complaint Rec'd (1 Investigated)	2 Complaints Rec'd (None Investigated)	1 Complaint Rec'd (1 Investigated)	0 Complaints Rec'd



## Counties Assessed - Complaints

County	FY17	FY18	FY19	FY20- Thru 7/10/19
Carson City	2 (2 Investigated)	4 (1 investigated)	2 (1 Investigated)	
Churchill	5 (3 Investigated)		1 (1 Investigated)	
Clark	1 (None Investigated)	4 (1 Investigated)	27 (7 Investigated)	
Douglas	1 (1 Investigated)			
Elko				
Humboldt	2 (None Investigated)			
Lyon		1 (None Investigated)	3 (1 Investigated)	
Nye	2 (None Investigated)	3 (None Investigated)	6 (5 Investigated)	1 (Pending Review)
Washoe	4 (None Investigated)	6 (1 Investigated)	7 (None Investigated)	
White Pine			2 (1 Investigated)	
<b>TOTAL</b>	<b>17 Complaints Rec'd (6 Investigated)</b>	<b>18 Complaints Rec'd (3 Investigated)</b>	<b>48 Complaints Rec'd (16 Investigated)</b>	<b>1 Complaint Rec'd (Pending Review)</b>

## Counties Not Assessed - Complaints

County	FY17	FY18	FY19	FY20- Thru 7/10/19
Esmeralda				
Eureka			1 (1 Investigated)	
Lander	1 (1 Investigated)	1 (1 Investigated)	4 (None Investigated)	
Lincoln		4 (1 Investigated)		
Mineral	1 (None Investigated)	3 (None Investigated)	2 (2 Investigated)	
Pershing			1 (None Investigated)	
Storey	5 (2 Investigated)	4 (1 Investigated)	9 (2 Investigated)	
<b>TOTAL</b>	<b>7 Complaints Rec'd (3 Investigated)</b>	<b>12 Complaints Rec'd (3 Investigated)</b>	<b>17 Complaints Rec'd (5 Investigated)</b>	<b>0 Complaints Rec'd</b>

## Advisory Requests by Location

FY 2017		
RFO No.	Date Filed	Location
1 16-58A	7/25/16	State**
2 16-61A	8/2/16	Douglas Co.**
3 16-62A	8/3/16	State
4 16-72A	10/5/16	State**
5 17-01A	1/12/17	White Pine Co.
6 17-02A	1/12/17	Clark Co.
7 17-03A	1/17/17	Washoe Co.
8 17-04A	1/24/17	Washoe Co.**
9 17-08A	3/13/17	Storey Co.**
10 17-10A	3/20/17	State**
11 17-11A	3/22/17	Nye Co.
12 17-20A	6/12/17	City of LV

 Request Withdrawn

FY 2017		
	Requests Received	Opinions Issued
<b>State</b>	<b>4</b>	<b>3**</b>
<b>County</b>		
Clark	1	1
Douglas	1	1**
Nye	1	
Storey	1	1**
Washoe	2	1**
White Pine	1	1
<b>City</b>		
Las Vegas	1	
<b>Total County/ City</b>	<b>8</b>	<b>5</b>
<b>Total Rec'd</b>	<b>12</b>	<b>8</b>

\*\* 6 Additional Abstract Opinions Issued

## Advisory Requests by Location

FY 2018		
RFO No.	Date Filed	Location
1 17-028A	7/24/17	State**
2 17-039A	10/10/17	State**
3 17-041A	10/16/17	Nye Co.**
4 17-042A	10/17/17	State**
5 17-047A	10/24/17	Carson Co.
6 17-048A	10/30/17	City of Mesquite**
7 18-006A	2/7/18	City of Reno**
8 18-007A	2/9/18	No Subject Identified
9 18-008A	2/13/18	City of Reno
10 18-009A	2/14/18	Douglas Co.
11 18-012A	3/20/18	Eureka Co.
12 18-013A	4/5/18	City of Henderson
13 18-015A	4/9/18	State**
14 18-021A	4/19/18	State**
15 18-027A	5/17/18	Clark Co.**
16 18-029A	5/23/18	Douglas Co.**
17 18-032A	6/5/18	State**
18 18-033A	6/5/18	State
19 18-035A	6/6/18	Churchill Co.

	Duplicate Request/ Improper Filing
	No Jurisdiction
	Request Withdrawn

FY 2018		
	Requests Received	Opinions Issued
<b>State</b>	<b>6</b>	<b>6**</b>
<b>County</b>		
Carson	1	1
Churchill	1	
Clark	1	1**
Douglas	2	1**
Eureka	1	
Nye	1	1**
<b>City</b>		
Henderson	1	
Mesquite	1	1**
Reno	2	1**
<b>Total County/ City</b>	<b>11</b>	<b>6</b>
<b>Total State &amp; Local</b>	<b>17*</b>	<b>12</b>

\* Excludes Duplicate/ Improper

\*\*11 Additional Abstract Opinions Issued

## Advisory Requests by Location

FY 2019		
RFO No.	Date Filed	Location
1 18-078A	9/4/18	State**
2 18-080A	9/6/18	State**
3 18-107A	9/8/18	State
4 18-108A	9/8/18	State
5 18-116A	10/11/18	State**
6 18-118A	10/17/18	State
7 18-122A	10/23/18	Douglas Co.
8 18-123A	10/23/18	Storey Co.
9 18-128A	11/5/18	State
10 18-129A	11/8/18	State
11 18-131A	11/14/18	Clark Co.
12 18-136A	11/19/18	State
13 18-137A	12/3/18	Clark Co.**
14 18-145A	12/24/18	Storey Co.
15 19-003A	1/7/19	Clark Co.
16 19-005A	1/14/19	State**
17 19-007A	1/16/19	State
18 19-008A	1/24/19	State
19 19-009A	1/28/19	State**
20 19-016A	3/7/19	State
21 19-024A	4/16/19	No Jurisdiction
22 19-025A	4/16/19	No Jurisdiction
23 19-032A	4/25/19	State**
24 19-034A	5/1/19	State
25 19-045A	6/7/19	State
26 19-046A	6/10/19	City of Ely
27 19-047A	6/10/19	City of Ely
28 19-048A	6/11/19	State**
29 19-049A	6/18/19	City of Ely
30 19-050A	6/18/19	City of Ely
31 19-051A	6/26/19	City of Sparks
32 19-052A	6/26/19	City of Ely

FY 2019		
	Requests Received	Opinions Issued
State	17	12**
County		
Clark	3	2**
Douglas	1	
Storey	2	1 Pending
City		
Ely	5	3 Pending
Sparks	1	1 Pending
Total County/ City	12	2
No Jurisdiction	2	
Duplicate/ Improper	1	
Total Rec'd	32	
Withdrawn/ Dismissed	10	
Processed by Commission	19*	14

\* Total Received minus No Jurisdiction, Withdrawn/Dismissed & Duplicate/Improper

\*\*7 Additional Abstract Opinions Issued

	Duplicate Request/ Improper Filing
	No Jurisdiction
	Request Withdrawn/ Dismissed
	Pending

## Advisory Requests by Location

FY 2020		
RFO No.	Date Filed	Location
19-055A	7/3/19	City of LV

 Pending

FY 2020		
	Requests Received	Opinions Issued**
State		
City		
Las Vegas	1	
Total County/ City	1	
Total Rec'd	1	

## Cities Assessed - Advisory Requests

City	FY17	FY18	FY19	FY20- Thru 7/10/19
Boulder City				
Elko				
Fernley				
Henderson		1 (1 Opinion Issued)		
Las Vegas	1 (1 W/D; No Opinion Issued)			1 (Pending Submission/ Opinion)
Mesquite		1 (1 Opinion Issued & 1 Abstract Issued)		
North Las Vegas				
Reno		2 (1 W/D; 1 Opinion Issued & 1 Abstract Issued)		
Sparks			1 (Pending Submission/ Opinion)	
<b>TOTAL</b>	1 Request Rec'd (No Opinion Issued)	4 Requests Rec'd (2 Opinions Issued & 2 Abstracts Issued)	1 Requests Rec'd (Pending Submission/ Opinion)	1 Requests Rec'd (Pending Submission/ Opinion)

W/D = Request Withdrawn

No JD = No Jurisdiction

## Cities Not Assessed - Advisory Requests

City	FY17	FY18	FY19	FY20- Thru 7/10/19
Caliente				
Carlin				
Ely			5 (2 W/D; 3 Pending Submission/ Opinion)	
Fallon				
Lovelock				
Wells				
West Wendover				
Winnemucca				
Yerington				
<b>TOTAL</b>	0 Requests Rec'd	0 Requests Rec'd	5 Requests Rec'd (2 W/D; 3 Pending Submission/ Opinion)	0 Requests Rec'd

W/D = Request Withdrawn



## Counties Assessed - Advisory Requests

County	FY17	FY18	FY19	FY20- Thru 7/10/19
Carson City		1 (1 Opinion issued)		
Churchill		1 (1 W/D; 0 Opinions Issued)		
Clark	1 (1 Opinion Issued)	1 (1 Opinion Issued & 1 Abstract Issued)	3 (1 No JD; 2 Opinions Issued & 1 Abstract Issued)	
Douglas	1 (1 Opinion Issued & 1 Abstract Issued)	2 (1 No JD; 1 Opinion Issued & 1 Abstract Issued)	1 (1 W/D; 0 Opinions Issued)	
Elko				
Humboldt				
Lyon				
Nye	1 (1 W/D; 0 Opinions Issued)	1 (1 Opinion Issued & 1 Abstract Issued)		
Washoe	2 (1 W/D; 1 Opinion Issued & 1 Abstract Issued)			
White Pine	1 (1 Opinion Issued)			
<b>TOTAL</b>	<b>6 Requests Rec'd (4 Opinions Issued &amp; 2 Abstracts Issued)</b>	<b>6 Requests Rec'd (4 Opinions Issued &amp; 3 Abstracts Issued)</b>	<b>4 Requests Rec'd (2 Opinions Issued &amp; 1 Abstracts Issued)</b>	<b>0 Requests Rec'd</b>

W/D = Request Withdrawn

No JD = No Jurisdiction

## Counties Not Assessed - Advisory Requests

County	FY17	FY18	FY19	FY20- Thru 7/10/19
Esmeralda				
Eureka		1 (1 W/D; 0 Opinions Issued)		
Lander				
Lincoln				
Mineral				
Pershing				
Storey	1 (1 Opinion Issued & 1 Abstract Issued)		2 (1 W/D; 0 Opinions Issued; 1 Pending)	
<b>TOTAL</b>	<b>1 Request Rec'd (1 Opinion Issued &amp; 1 Abstract Issued)</b>	<b>1 Request Rec'd (0 Opinions Issued)</b>	<b>2 Requests Rec'd (0 Opinions Issued)</b>	<b>0 Requests Rec'd</b>

W/D = Request Withdrawn

No JD = No Jurisdiction



# STATE OF NEVADA COMMISSION ON ETHICS

## Meeting Dates for 2019 (3<sup>rd</sup> Wednesday of Each Month)\*

January 16<sup>th</sup>

February 20<sup>th</sup>

March 20<sup>th</sup>

April 17<sup>th</sup>

May 22<sup>nd</sup>

July 17<sup>th</sup>

August 21<sup>st</sup>

September 18<sup>th</sup>

October 16<sup>th</sup>

November 13<sup>th</sup>\* (2<sup>nd</sup> Wed.)

December 11<sup>th</sup>\* (2<sup>nd</sup> Wed.)