



STATE OF NEVADA

BEFORE THE NEVADA COMMISSION ON ETHICS

In re **Tod McIntosh**, Director,
Central Lyon County Fire Protection
District, State of Nevada,

Ethics Complaint
Case No. 25-048C
Confidential

Subject. /

REVIEW PANEL DETERMINATION

NRS 281A.730; NAC 281A.440

The Nevada Commission on Ethics ("Commission") received this Ethics Complaint ("Complaint") from a member of the public on May 15, 2025, regarding the alleged conduct of Subject Tod McIntosh ("Subject"). On June 30, 2025, the Commission instructed the Executive Director to investigate alleged violations of NRS 281A.400(2) and (7).

Subject is a public officer as defined in NRS 281A.160 and NRS 281A.180, and the Commission has jurisdiction over this matter pursuant to NRS 281A.280 because the allegations contained in the Complaint relate to Subject's conduct as a public officer and associated implications under the Ethics Law.

On November 12, 2025, a Review Panel consisting of Vice-Chair Kim Wallin, Commissioner Terry Reynolds and Commissioner Brianna Smith considered the following: (1) Ethics Complaint; (2) Order on Jurisdiction and Investigation; (3) Subject's Response; and (4) Executive Director's Recommendation to the Review Panel with Summary of Investigatory Findings and Relevant Evidentiary Exhibits.¹

The Review Panel unanimously finds and concludes that the facts do 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 alleged violation of NRS 281A.420(1) and NRS 281A.420(3). Pursuant to NRS 281A.730, the Review Panel reasonably believes that Subject's conduct may be appropriately addressed through corrective action under the terms and conditions of a deferral agreement instead of referring these allegations to the Commission for further proceedings at this time.

The deferral agreement must confirm Subject's acknowledgment of the following:

¹All materials provided to the Review Panel, except the Ethics Complaint and the Order on Jurisdiction and Investigation, represent portions of the investigatory file and remain confidential pursuant to NRS 281A.750.

1. McIntosh is to comply with the Ethics Law during the timeframe of the deferral agreement and will have been considered to have violated this term if a review panel refers a case for conduct after entry of this deferral agreement.
2. McIntosh shall schedule and attend ethics training approved by the Commission within 60 days of the agreement, specifically addressing the disclosure and abstention requirements of NRS 281A.420.
3. McIntosh agrees to certify that he has read and understands the requirements of NRS 281A.420 and the Commission's Ethics Manual chapter on Disclosure and Abstention within 30 days of approval of this agreement.
4. McIntosh will submit Fire Board minutes reflecting any appropriate disclosures and abstentions during Fire Board meetings to the Executive Director for 6 months following the approval of this agreement.
5. The deferral agreement shall expire one year after approval of the agreement.

DATED this 13th day of November, 2025.

REVIEW PANEL OF THE NEVADA COMMISSION ON ETHICS

By: /s/ Kim Wallin
Kim Wallin, CPA, CMA, CFM
Vice Chair

By: /s/ Terry Reynolds
Terry J. Reynolds
Commissioner

By: /s/ Brianna Smith
Brianna Smith, Esq.
Commissioner