



STATE OF NEVADA

BEFORE THE NEVADA COMMISSION ON ETHICS

In re **Phil Cowee**, President,
Lyon County School District Board
of Trustees, State of Nevada,

Ethics Complaint
Case Nos. 24-112C,
24-113C, 24-114C,
24-119C, 24-127C

Confidential

Subject. /

REVIEW PANEL DETERMINATION

NRS 281A.730; NAC 281A.440

The Nevada Commission on Ethics (“Commission”) received the above-captioned Ethics Complaints (“Complaints”) from members of the public (“Requesters”) on August 12, 2024, August 14, 2024, August 15, 2024, August 19, 2024, and August 26, 2024, respectively. The Complaints allege violations of NRS Chapter 281A by Subject Phil Cowee (“Subject”). The Commission issued its Orders on Jurisdiction on September 26, 2024, and directed the Executive Director to investigate Subject’s alleged violations of NRS 281A.400(2) and (7) and NRS 281A.520.

Subject is a public officer as defined in NRS 281A.160, 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 of the Ethics Law.

On December 17 2024, a Review Panel consisting of Commissioners Wallin, Lowry, and Yen considered the following: (1) Ethics Complaints; (2) Orders on Jurisdiction; (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 although the facts establish credible evidence that Subject failed to strictly comply with the requirements of NRS 281A.400(2) and (7) and NRS 281A.520, the facts and evidence do not support a determination that just and sufficient cause exists for the matter to be referred to the Commission to render an opinion.

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

A Review Panel may issue a Confidential Letter of Instruction to “warn a public officer or employee that his or her conduct as alleged in the ethics complaint is sufficient to implicate a violation of chapter 281A of NRS” and the facts and evidence presented in this matter indicate that issuing a Confidential Letter of Instruction to Subject is appropriate so that Subject is aware of the requirements for strict compliance with the Ethics Law.

Upon issuance of the Confidential Letter of Instruction to Subject, this matter is dismissed.

DATED this 17th day of December, 2024.

REVIEW PANEL OF THE NEVADA COMMISSION ON ETHICS

By: /s/ Kim Wallin
Kim Wallin, CPA, CMA, CFM
Vice Chair (Presiding Officer)

By: /s/ Teresa Lowry
Teresa Lowry, Esq.
Commissioner

By: /s/ Amanda Yen
Amanda Yen, Esq.
Commissioner