

AGENDA  
CLARK COUNTY SCHOOL DISTRICT  
SPECIAL MEETING OF THE BOARD OF SCHOOL TRUSTEES  
ADMINISTRATIVE CENTER, ROOM 466  
5100 WEST SAHARA AVENUE, LAS VEGAS, NV 89146  
WEDNESDAY, JANUARY 18, 2012  
9:30 A.M.

AUDIT ADVISORY COMMITTEE

Note: In conformance with the Open Meeting Law, it is hereby noted that the agenda for the meeting of the Clark County School District Board of Trustees has been posted at the following locations:

Boulder City Library	Moapa Valley Library
Green Valley Library	Mount Charleston Library
Indian Springs Library	North Las Vegas Library
Laughlin Library	Sandy Valley Library
Mesquite Library	Sandy Valley Middle School
Moapa Town Library	West Charleston Library
Moapa Valley High School Library	West Las Vegas Library
Edward A. Greer Education Center	Whitney Library
Clark County School District Administrative Center	
Clark County School District Website - <a href="http://www.ccsd.net">www.ccsd.net</a>	

Members of the public requiring reasonable accommodations in order to attend this meeting should call 799-1072.

Roll Call: Patrick Patin, Chairman  
Cathy Jones  
David L. Kellerman  
Tina Quigley  
Dianna Russo  
Erin Cranor, Board Liaison

Dwight D. Jones, Superintendent of Schools

The Clark County School District Board of Trustees may take items on the agenda out of order; may combine two or more agenda items for consideration; and may remove an item from the agenda or delay discussion relating to items on the agenda at any time.

The meeting agenda and any reference material are available for viewing electronically at [www.ccsd.net/trustees](http://www.ccsd.net/trustees) under the Board Meetings link.

***THE VISION OF THE BOARD OF SCHOOL TRUSTEES***

All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy.

The Board of School Trustees recognizes that its deliberative process benefits greatly from public input and perspective. Those wishing to address the Board may sign up to speak by calling the Board Office at 799-1072 during regular business hours and at least 3 hours prior to the scheduled start of the meeting. Alternatively, speakers may sign up in person immediately prior to the beginning of the meeting. Customarily, speakers will be called in the order in which they signed up. No person may sign up for another individual. No person may yield his or her time to another person. Generally, a person wishing to speak on agenda items will be allowed 3 minutes to address the committee.

1. ADOPTION OF THE AGENDA. Discussion and possible action on the adoption of the agenda and addenda, as submitted, is recommended. Items may be called out of order.

## 2. AUDIT COMMITTEE

2.01 APPROVAL OF THE MINUTES. Discussion and possible action on the approval of minutes from the meeting of October 31, 2011, and November 30, 2011, is recommended.

[Contact Person: Patrick Patin]

2.02 UPDATE ON THE CLARK COUNTY SCHOOL DISTRICT INTERNAL AUDIT DEPARTMENT.

Presentation, discussion, and possible action on work performed, review of the audit plan, review of current budget and staffing levels by the Clark County School District Internal Audit Department for the current fiscal year and outlook for 2013.

[Contact Person: Janette Scott] (Reference material may be provided.)

2.03 UPDATE ON THE EDUCATIONAL AND OPERATIONAL EFFICIENCY STUDY AND

ENHANCEMENTS OF THE CLARK COUNTY SCHOOL DISTRICT. Presentation, discussion, and possible action on the Districts' plan to increase educational and operational efficiency, and updates on any current implementation timelines. Discussion may include recommendations by Gibson Consulting Group. [Contact Person: Jeff Weiler] (Reference material may be provided.)

2.04 FINANCIAL REPORTING UPDATE. Discussion and possible action regarding reporting tools currently under development, including, but not limited to, a potential online interface to allow public access to data showing disposition of District funds by budget unit, cost center, position, location, function, and/or object. Discussion may include recommendations by Gibson Consulting Group.

[Contact Person: Erin Cranor] (Reference material may be provided.)

2.05 INDEPENDENT EXTERNAL AUDITOR FINDINGS AND RECOMMENDATIONS TO CLARK COUNTY SCHOOL DISTRICT MANAGEMENT FOR THE FISCAL YEAR ENDED JUNE 30, 2011. Presentation, discussion, and possible action regarding the findings of the

independent external auditor for the fiscal year ending June 30, 2011, including, but not limited to, internal control issues; the auditor's letter to management regarding current year recommendations; and the auditor's letter to management regarding an update on the prior year's recommendations.

[Contact Person: Jeff Weiler] (Reference material may be provided.)

## **2. AUDIT COMMITTEE (continued)**

- 2.06 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES' GOVERNANCE POLICY EL-5: FINANCIAL PLANNING/BUDGETING. Discussion and possible action regarding the review of Governance Policy EL-5: Financial Planning/Budgeting, including a discussion regarding the Board of Trustees' review of the Committees prior recommendations. Any changes recommended to the Governance Policy at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of School Trustees. [Contact Person: Patrick Patin] (Ref. 2.06)
- 2.07 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES' GOVERNANCE POLICY EL-6: FINANCIAL CONDITION AND ACTIVITIES. Discussion and possible action regarding the review of Governance Policy EL-6: Financial Condition and Activities, including a discussion regarding the Board of Trustees' review of the Committees prior recommendations. Any changes recommended to the Governance Policy at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of School Trustees. [Contact Person: Patrick Patin] (Ref. 2.07)
- 2.08 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES' GOVERNANCE POLICY EL-8: ASSET PROTECTION. Discussion and possible action regarding the review of Governance Policy EL-8: Asset Protection, including a discussion regarding the Board of Trustees' review of the Committees prior recommendations. Any changes recommended to the Governance Policy at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of School Trustees. [Contact Person: Patrick Patin] (Ref. 2.08)
- 2.09 FUTURE MEETING PLANNING. Discussion and possible action for future meetings of the Audit Advisory Committee. [Contact Person: Patrick Patin]
- 2.10 AGENDA PLANNING: ITEMS FOR FUTURE AGENDAS. Clark County School District Board of Trustees Audit Advisory Committee members, Board of Trustees members, and Superintendent requests to place specific agenda items on future agendas. [Contact Person: Patrick Patin]

## **3. PUBLIC COMMENT PERIOD**

- 3.01 PUBLIC COMMENT PERIOD. Should a member of the public wish to speak on matters not listed on the agenda, they may speak during the Public Comment Period. Speakers will be given 2 minutes to address the Board. The public should be aware that the Board is unable to deliberate or take action on the items raised during the Public Comment Period.

## **4. ADJOURN**