

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, MARCH 20, 2013  
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  
B. Keith Rogers  
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 contribute in a diverse global society.

The Board of School Trustees recognizes that its deliberative process benefits greatly from public input and perspective. Those wishing to address the Audit Advisory Committee 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 January 23, 2013, is recommended.  
[Contact Person: Patrick Patin]
  - 2.02 REVIEW OF THE INDEPENDENCE AND QUALIFICATIONS OF THE CLARK COUNTY SCHOOL DISTRICT'S INDEPENDENT EXTERNAL AUDITOR. Review, discussion, and possible action regarding the independence of the Clark County School District's external auditor Kafoury, Amstrong & Co., the required rotation of audit partners (if any), and the qualifications and experience of the senior members of the external audit engagement team.  
[Contact Person: Patrick Patin] (Ref. 2.02)
  - 2.03 RENEWAL OF THE ENGAGEMENT OF THE INDEPENDENT EXTERNAL AUDITOR FOR THE CLARK COUNTY SCHOOL DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2013. Discussion and possible action regarding the renewal of the engagement of the Clark County School District's independent external auditor Kafoury, Amstrong & Co. for the fiscal year ended June 30, 2013 is recommended. [Contact Person: Patrick Patin] (Ref 2.03)
  - 2.04 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEE'S POLICIES EL-6: FINANCIAL CONDITION AND ACTIVITIES. Discussion and possible action regarding the review of Governance Policies EL-6: Financial Condition and Activities. Any changes recommended to the Governance Policies 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 Trustees. [Contact Person: Patrick Patin] (Ref. 2.04)
  - 2.05 ADOPTION OF A MOTION DIRECTING THE CHAIR TO MEET WITH THE INDEPENDENT EXTERNAL AUDITOR INDEPENDENTLY FROM ADMINISTRATION AND INTERNAL AUDITORS FOR THE 2012-2013 FISCAL YEAR. Discussion and possible action regarding a motion directing the Chair to meet with the independent external auditor independently from administration and internal auditors on behalf of the Audit Advisory Committee is recommended.  
[Contact Person: Patrick Patin]

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

- 2.06 ADOPTION OF A MOTION DIRECTING THE CHAIR TO MEET WITH THE DIRECTOR OF INTERNAL AUDIT INDEPENDENTLY FROM ADMINISTRATION AND EXTERNAL AUDITORS FOR THE 2012-2013 FISCAL YEAR. Discussion and possible action regarding a motion directing the Chair to meet with the Director of Internal Audit independently from administration and external auditors on behalf of the Audit Advisory Committee is recommended.  
[Contact Person: Patrick Patin]
- 2.07 UPDATE ON THE CLARK COUNTY SCHOOL DISTRICT INTERNAL AUDIT DEPARTMENT. Presentation, discussion, and possible action on work performed by and the status of the Clark County School District Internal Audit Department for the current fiscal year.  
[Contract Person: Patrick Patin] (Reference material may be provided.)
- 2.08 UPDATE FROM THE CLARK COUNTY SCHOOL DISTRICT'S FINANCIAL MANAGEMENT DEPARTMENT. Presentation, discussion, and possible action regarding an update from District's financial management department on the current and future expected financial conditions and the District's budget visualization tool known as "Open Book". [Contact Person: Patrick Patin]
- 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**