

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, JUNE 26, 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  
Colleen Boyle  
Cathy Jones  
Patrica Morris  
B. Keith Rogers  
Erin Cranor, Board Liaison

Pat Skorkowsky, 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.

Members of the public requiring special assistance or accommodations at the meeting, including translators for Spanish and other languages, are requested to contact the Office of the Board of Trustees at (702) 799-1072, at least 24 hours in advance.

***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 March 20, 2013, is recommended. [Contact Person: Patrick Patin]
- 2.02 NEW AUDIT ADVISORY COMMITTEE MEMBER ORIENTATION AND TRAINING. Introduction of committee members and District staff and discussion regarding the Audit Advisory Committee Bylaws and Calendar, an update on the current activities of the committee, and a brief discussion of the Nevada Open Meeting Law to be led by the Chair. [Contact Person: Patrick Patin] (Ref. 2.02)
- 2.03 UPDATE ON THE EXTERNAL FINANCIAL STATEMENT AUDIT FOR THE CLARK COUNTY SCHOOL DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2013. Review, discussion, and possible action regarding timing, status, issues and results of the external audit of the Clark County School District for the fiscal year ended June 30, 2013. [Contact Person: Patrick Patin]
- 2.04 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT FRAUD RISK EXPOSURE. Presentation, discussion, and possible action regarding the current risks to the Clark County School District from fraud including discussion of the District's anti-fraud programs. [Contact Person: Patrick Patin]
- 2.05 REVIEW OF THE RISK ASSESSMENTS OF THE CLARK COUNTY SCHOOL DISTRICT FOR THE 2013 – 2014 FISCAL YEAR. Presentation, discussion, and possible action regarding Clark County School District Internal Audit Department's assessment of risk for the fiscal year 2013 – 2014, including but not limited to, the general fund and CIP. [Contact Person: Patrick Patin] (Ref. 2.05)
- 2.06 REVIEW OF THE 2013 – 2014 AUDIT PLAN OF THE CLARK COUNTY SCHOOL DISTRICT INTERNAL AUDIT DEPARTMENT. Presentation, discussion, and possible action on the approval of the proposed audit plan of the Clark County School District Internal Audit Department for the 2013 – 2014 fiscal year and the rolling audit plan, is recommended. [Contact Person: Patrick Patin] (Ref. 2.06)
- 2.07 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT REGULATION 3420. Discussion and possible action regarding the review of the Clark County School District Regulation 3420, Periodic Audits, is recommended. Any changes recommended to Regulation 3420 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. 2.07)

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

### **2.08 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]

### **2.09 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, the budget and the District's budget visualization tool known as "Open Book". [Contact Person: Patrick Patin]

### **2.10 FUTURE MEETING PLANNING.** Discussion and possible action for future meetings of the Audit Advisory Committee. [Contact Person: Patrick Patin]

### **2.11 AGENDA PLANNING: ITEMS FOR FUTURE AGENDAS.** Clark County School District Board of Trustees Audit Advisory Committee members, Board of Trustees members, and Superintendent request 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**