MINUTES CLARK COUNTY SCHOOL DISTRICT SPECIAL MEETING OF THE BOARD OF SCHOOL TRUSTEES <u>AUDIT ADVISORY COMMITTEE</u> EDWARD A. GREER EDUCATION CENTER, BOARD ROOM 2832 E. FLAMINGO ROAD, LAS VEGAS, NV 89121

JOINT MEETING WITH THE BOARD OF SCHOOL TRUSTEES

Thursday, November 8, 2018

5:30 p.m.

- Roll Call: <u>Members Present</u> Deanna L. Wright, President Lola Brooks, Clerk Linda P. Cavazos, Member Kevin L. Child, Member Chris Garvey, Member Linda E. Young, Member
- Roll Call: <u>Members Present</u> Jim McIntosh, Member Joshua Robinson, Member B. Keith Rogers, Member

Jesus F. Jara, Ed.D., Superintendent of Schools

Adopt Agenda

Adopt agenda. Motion: Robinson Second: McIntosh

Authorize 2017-2018 Recap of Budget Appropriation Transfers

Authorization to include the Recap of Budget Appropriation Transfers between governmental functions of all funds for the period beginning July 1, 2017, and ending June 30, 2018, in the official Board minutes, as recommended in Reference 3.02.

Jason Goudie, Chief Financial Officer, Finance Department, Operational Services Unit, presented the Recap of Budget Appropriation Transfers that happened throughout the year.

Motion to approve. Motion: Young Second: Cavazos Vote: Unanimous

Member Absent Carolyn Edwards, Vice President

Members Absent Patricia Morris, Chair Eric Bashaw, Member

Presentation of the Annual Independent Auditor's Report for the Fiscal Year Ended June 30, 2018

Presentation and discussion of the annual Independent Auditor's Report for the Fiscal Year Ended June 30, 2018, by representatives from Eide Bailly LLP.

Mr. Goudie presented a summary of the Comprehensive Annual Financial Report (CAFR) in Reference 3.03B.

Approve Independent Auditor's Narrative Report of Recommendations and District Responses to Recommendations for the Fiscal Year Ended June 30, 2018, and Independent Auditor's Statements on Nevada Revised Statutes Compliance

Approval to accept the Clark County School District's responses to the independent auditor's recommendations for the fiscal year ended June 30, 2018, with the written narrative and responses being incorporated by reference into the minutes of this meeting, and with the entire report being transmitted and filed as required in Nevada Revised Statutes (NRS) 354.624; and approval to accept the independent auditor's statements on NRS compliance for the fiscal year ended June 30, 2018, including the necessary corrective actions, if any, with the statements being transmitted and filed, as required in NRS 354.6245, as recommended in Reference 3.04.

Tamara Miramontes, CPA, Proposed Engagement Partner, Eide Bailly LLP, presented the Independent Auditor's Narrative Report of Recommendations and District Responses to Recommendations for the Fiscal Year Ended June 30, 2018, and Independent Auditor's Statements on Nevada Revised Statutes Compliance as shown in Reference 3.04.

Motion to accept the Independent Auditor's Narrative Report of Recommendations and District Responses to Recommendations for the Fiscal Year Ended June 30, 2018, and Independent Auditor's Statements on Nevada Revised Statutes Compliance; also to accept the Clark County School District's responses to the independent auditor's recommendations for the fiscal year ended June 30, 2018, with the written narrative and responses being incorporated by reference into the minutes of this meeting, and with the entire report being transmitted and filed as required in Nevada Revised Statutes (NRS) 354.624; and approval to accept the independent auditor's statements on NRS compliance for the fiscal year ended June 30, 2018, including the necessary corrective actions, if any, with the statements being transmitted and filed, as required in NRS 354.6245.

Motion: Robinson Second: McIntosh Vote: Unanimous

Motion to accept District responses to the independent auditor's recommendations for the fiscal year ended June 30, 2018, with the written narrative and responses being incorporated by reference into the minutes of this meeting, and with the entire report being transmitted and filed as required in Nevada Revised Statutes (NRS) 354.624; and approval to accept the independent auditor's statements on NRS compliance for the fiscal year ended June 30, 2018, including the necessary corrective actions, if any, with the statements being transmitted and filed, as required in NRS 354.6245.

Motion: Brooks Second: Garvey Vote: Unanimous

Public Comment on Non-Agenda Items within Jurisdiction of the Audit Advisory Committee None.

Adjourn: 6:01 p.m. Motion: Robinson Second: McIntosh