

AGENDA  
CLARK COUNTY SCHOOL DISTRICT  
SPECIAL MEETING OF THE BOARD OF SCHOOL TRUSTEES  
**AUDIT ADVISORY COMMITTEE**  
ADMINISTRATIVE CENTER, ROOM 466  
5100 WEST SAHARA AVENUE, LAS VEGAS, NV 89146  
WEDNESDAY, JANUARY 22, 2014  
9:30 A.M.

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 School Trustees, Audit Advisory Committee, 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 Web site - <a href="http://www.ccsd.net">www.ccsd.net</a>	

Roll Call: Patrick Patin, Chairman  
Colleen Boyle  
Anthony Mook  
Patricia Morris  
B. Keith Rogers

Erin Cranor, Board of School Trustee Liaison  
Patrick Skorkowsky, Superintendent of Schools

The Audit Advisory Committee 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 <http://www.boarddocs.com/nv/ccsdlv/Board.nsf/Public> under the Meetings tab. In addition, members of the public may request a copy of the agenda and reference material for the meeting by contacting Cindy Krohn at the Office of the Board of Trustees at (702) 799-1072. A copy of the agenda and reference materials are also available at the public meeting.

Members of the public requiring special assistance or accommodations at the meeting, including translators for Spanish and other languages, are requested to contact Cindy Krohn at 5100 West Sahara Ave., Las Vegas, NV or by calling (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 Audit Advisory Committee recognizes that its deliberative process benefits greatly from public input and perspective. Those wishing to address the Committee may sign up to speak by calling the Board office at (702) 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. Prior to each agenda item being voted on, members of the public are allowed to speak on the item after the Committee's discussion and prior to their vote. 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.

- 1.01 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. PUBLIC COMMENT PERIOD**

- 2.01 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 Committee during this time. Public comment during this agenda item shall not exceed 20 minutes. If there are still members of the public wishing to address the Committee after the allotted time of 20 minutes, they will be able to address the Committee during agenda item 4.01 Public Comment Period. The public should be aware that the Committee is unable to deliberate or take action on the items raised during the Public Comment Period.

## **3. AUDIT ADVISORY COMMITTEE**

- 3.01 APPROVAL OF THE MINUTES. Discussion and possible action on the approval of minutes from the meetings of October 16, 2013, and November 15, 2013, is recommended.  
[Contact Person: Patrick Patin] (Ref. 3.01)
- 3.02 UPDATE ON THE "OPEN BOOK" BUDGET VISUALIZATION TOOL AND ADDITIONAL FISCAL STRUCTURES UNDER DEVELOPMENT BY THE FOR CLARK COUNTY SCHOOL DISTRICT. Presentation, discussion, and possible action regarding the District's budget visualization tool known as "Open Book" and additional fiscal structures under development. [Contact Person: Patrick Patin]
- 3.03 UPDATE ON THE REQUEST FOR PROPOSAL PROCESS RELATED TO THE SELECTION OF AN INDEPENDENT AUDITOR FOR THE CLARK COUNTY SCHOOL DISTRICT. Discussion and possible action on appointing a member of the Clark County School District Board of Trustees' Audit Advisory Committee to observe the Request For Proposal (RFP) process to obtain an independent financial auditor, is recommended. [Contact Person: Patrick Patin]
- 3.04 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT CONTROL ENVIRONMENT. Discussion and possible action on the Clark County School District Board of Trustees' Audit Advisory Committee's responsibility to review the control environment including assignment of authority and responsibilities as prescribed by the Bylaws and Calendar of the Committee.  
[Contact Person: Patrick Patin] (Ref. 3.04)

### **3. AUDIT ADVISORY COMMITTEE (continued)**

- 3.05 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. [Contact Person: Patrick Patin] (Reference material may be provided)
- 3.06 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 including the budget. [Contact Person: Patrick Patin]
- 3.07 PROFESSIONAL DEVELOPMENT RECOMMENDATIONS FOR THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES. Discussion regarding recommendations to the Clark County School District Board of Trustees for professional development in the area of fiscal governance and accounting. [Contact Person: Patrick Patin]
- 3.08 FUTURE MEETING PLANNING. Discussion and possible action for future meetings of the Audit Advisory Committee. [Contact Person: Patrick Patin]
- 3.09 AGENDA PLANNING: ITEMS FOR FUTURE AGENDAS. Clark County School District Board of Trustee Audit Advisory Committee members, Board of Trustee members, and Superintendent request to place specific agenda items on future agendas. [Contact Person: Patrick Patin]

### **4. PUBLIC COMMENT PERIOD**

- 4.01 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 Committee. The public should be aware that the Committee is unable to deliberate or take action on the items raised during the Public Comment Period.
5. ADJOURN.