



Tuesday, February 23, 2021
Agenda Audit Advisory Committee, 9:00 a.m.

Clark County School District
Special Meeting of the Board of School Trustees
TELECONFERENCE ONLY
VIEW LIVE STREAM OF MEETING AT CCSD.NET

Board Meeting Information

Table with 2 columns: Subject, Meeting Information. Rows include Meeting (Feb 23, 2021), Category (Board Meeting Information), Access (Public), and Type (Information).

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: Clark County School District Administrative Center, Clark County School District Website (www.ccsd.net), Edward A. Greer Education Center, and Nevada Public Notice Website (http://notice.nv.gov).

- Roll Call: Josh Robinson, Chair
Eric Bashaw, Member
Cody Goulding, Member
Elsie Lavonne Lewis, Member
B. Keith Rogers, Member

THIS MEETING WILL BE HELD VIA TELECONFERENCE ONLY PURSUANT TO SECTION 1 OF THE DECLARATION OF EMERGENCY DIRECTIVE 006 ("DIRECTIVE 006") ISSUED BY THE STATE OF NEVADA EXECUTIVE DEPARTMENT. THERE WILL BE NO PHYSICAL LOCATION FOR THE MEETING.

PUBLIC COMMENTS. PUBLIC COMMENTS MUST BE SUBMITTED BY 2:00 P.M. ON MONDAY, FEBRUARY 22, BY USING ONE OF THE FOLLOWING METHODS LISTED BELOW. IF THE COMMENTS RUN LONG, THE BOARD RESERVES THE RIGHT TO LIMIT COMMENTS TO BE ABLE TO ACCOMPLISH THE WORK OF THE COMMITTEE.

- 1. VOICE RECORD COMMENTS ON AGENDA ITEMS. RECORDINGS WILL BE PLAYED AT THE COMMITTEE MEETING. TO SUBMIT A VOICE RECORDING ON ITEMS LISTED ON THE MEETING AGENDA PLEASE CALL 702-799-1145. CLEARLY STATE YOUR NAME AND CORRESPONDING AGENDA ITEM NUMBER PRIOR TO YOUR COMMENTS. CALLERS WILL HAVE 1 1/2 MINUTES TO RECORD.
2. VOICE RECORD PUBLIC COMMENTS ON NON-AGENDA ITEMS. RECORDINGS WILL BE PLAYED AT THE COMMITTEE MEETING. TO SUBMIT A VOICE RECORDING ON AN ITEM NOT LISTED ON THE MEETING AGENDA PLEASE CALL 702-799-1146. CLEARLY STATE YOUR NAME PRIOR TO YOUR COMMENTS. CALLERS WILL HAVE 1 1/2 MINUTES TO RECORD.
3. EMAIL WRITTEN PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS. TO SUBMIT WRITTEN PUBLIC COMMENTS, SEND AN EMAIL TO BOARDMTGCOMMENTS@NV.CCSD.NET. PLEASE INCLUDE YOUR NAME AND THE CORRESPONDING AGENDA ITEM NUMBER, IF ANY, WITH ANY COMMENTS SUBMITTED. WRITTEN COMMENTS SHOULD CONTAIN NO MORE THAN 300 WORDS. WRITTEN PUBLIC COMMENTS RECEIVED BY THE DEADLINE WILL BE POSTED ON THE BOARD'S MEETING WEBSITE BEFORE THE START OF THE MEETING AND NOTED FOR THE RECORD AS EACH ACTION ITEM IS HEARD BY THE BOARD.

MEMBERS OF THE PUBLIC WISHING TO VIEW THE MEETING MAY DO SO VIA LIVE STREAM AT https://www.ccsd.net/

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 https://go.boarddocs.com/nv/ccsd/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 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 progress in school and graduate prepared to succeed and contribute in a diverse global society.

1. Opening Items

Subject **1.01 Adoption of the Agenda.**

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 1. Opening Items

Access Public

Type Regular (Action)

(For Possible Action)

2. Public Comment Period on Agenda Items

Subject **2.01 Public Comment Period on Agenda Items.**

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 2. Public Comment Period on Agenda Items

Access Public

Type Information

Public comments on agenda items may be submitted in one of the following methods by 2:00 p.m. on Monday, February 22, 2021. If the comments run long, the Committee reserves the right to limit comments to be able to accomplish the work of the Committee.

1. Voice Record Comments on Agenda Items. Recordings will be played at the Committee Meetings. To submit a voice recording on items listed on the meeting agenda, please call 702-799-1145. Clearly state your name and corresponding agenda item number prior to your comments. Callers will have 1½ minutes to record, or
2. Email Written Public Comments on Agenda items. To submit written public comments, send an email to Boardmtgcomments@nv.ccsd.net. Please include your name and the corresponding agenda item number with any comments submitted. Written comments should contain no more than 300 words. Written public comments received by the deadline will be posted on the Board's meeting website before the start of the meeting and noted for the record as each item is heard by the Committee.

3. Audit Advisory Committee

Subject **3.01 Approval of the Minutes.**

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

Discussion and possible action on the approval of minutes from the meeting of September 30, 2020, is recommended. **(For Possible Action)** [Contact Person: Josh Robinson] (Ref. 3.01)

File Attachments
02.23.21 Ref. 3.01.pdf (392 KB)

Subject **3.02 Update on the Clark County School District Internal Audit Department.**

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

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, is recommended. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 3.02)

File Attachments
02.23.21 Ref. 3.02.pdf (113 KB)

Subject 3.03 Update on Recently Issued Governmental Accounting Standards Board Pronouncements.

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

Review, discussion, and possible action regarding the independence of the Clark County School District's external auditor Eide Bailly LLP, the rotation of audit partners, and the qualifications and experience of the senior members of the external audit engagement team, is recommended. **(For Possible Action)** [Contact Person: Jason Goudie] (Ref. 3.03)

File Attachments
02.23.21 Ref. 3.03.pdf (523 KB)

Subject 3.04 Review of the Engagement of the Independent External Auditor for the Clark County School District for the Fiscal Year Ended June 30, 2021.

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

Review, discussion, and possible action regarding the engagement of the Clark County School District's independent external auditor Eide Bailly, LLP for the fiscal year ended June 30, 2021, is recommended. **(For Possible Action)** [Contact Person: Jason Goudie] (Ref. 3.04)

File Attachments
02.23.21 Ref. 3.04.pdf (640 KB)

Subject 3.05 Review of the Clark County School District Internal Control Environment.

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

Presentation, discussion, and possible action on the Clark County School District Board of Trustees' Audit Advisory Committee's responsibility to review updates to the internal control environment including assignment of authority and responsibilities as prescribed by the Bylaws and Calendar of the Committee, is recommended. **(For Possible Action)** [Contact Person: Jason Goudie] (Ref. 3.05)

File Attachments
02.23.21 Ref. 3.05.pdf (1,007 KB)

Subject 3.06 Update on Recently Issued Governmental Accounting Standards Board Pronouncements.

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

Presentation, discussion, and possible action regarding the accounting, financial reporting, and auditing requirements of recently issued Governmental Accounting Standards Board pronouncements, is recommended. **(For Possible Action)** [Contact Person: Jason Goudie] (Ref. 3.06)

File Attachments
02.23.21 Ref. 3.06.pdf (1,292 KB)

4. Public Comment Period on Non-Agenda Items

Subject 4.01 Public Comment Period on Non-Agenda Items.

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 4. Public Comment Period on Non-Agenda Items

Access Public

Type Information

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5. Adjourn

Subject Adjourn.

Meeting Feb 23, 2021 - Agenda Audit Advisory Committee, 9:00 a.m.

Category 5. Adjourn

Access Public

Type Regular (Action)

(For Possible Action)