

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.
Category 1. Opening Items
Type Information

The Pledge of Allegiance to the Flag

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.

Subject 1.02 Adoption of the Agenda.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.
Category 1. Opening Items
Type Regular (Action)

(For Possible Action)

2. Public Comment Period on Non-Agenda Items

Subject 2.01 Public Comment Period on Non-Agenda Items.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.
Category 2. Public Comment Period on Non-Agenda Items
Type Information

Should a member of the public wish to speak on matters within the jurisdiction of the Committee not listed as action items on the agenda, they may speak during the Public Comment Period on Non-Agenda Items. 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 on Non-Agenda Items. The public should be aware that the Committee is unable to deliberate or take action on the items raised during the Public Comment Period on Non-Agenda Items.

3. Audit Advisory Committee

Subject 3.01 Approval of the Minutes.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.
Category 3. Audit Advisory Committee
Type Regular (Action), Discussion

Discussion and possible action on the approval of the minutes from the meeting of September 30, 2021, is recommended. **(For Possible Action)** (Ref. 3.01)

File Attachments
02.23.22 Ref. 3.01.pdf (232 KB)

Subject 3.02 Review of the Independence and Qualifications of the Clark County School District's Independent External Auditor.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.
Category 3. Audit Advisory Committee
Type Regular (Action), Discussion

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. 3.02)

File Attachments
02.23.22 Ref. 3.02.pdf (353 KB)

Subject 3.03 Review of the Engagement of the Independent External Auditor for the Clark County School District for the Fiscal Year Ended June 30, 2022.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.

Category 3. Audit Advisory Committee

Type Regular (Action), Discussion

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, 2022, is recommended. **(For Possible Action)** [Contact Person: Jason Goudie] (Ref. 3.03)

File Attachments
02.23.22 Ref. 3.03.pdf (4,859 KB)

Subject 3.04 Review of the Clark County School District Internal Control Environment.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.

Category 3. Audit Advisory Committee

Type Regular (Action), Discussion, Presentation

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. 3.04)

File Attachments
02.23.22 Ref. 3.04.pdf (1,130 KB)

Subject 3.05 Update on Recently Issued Governmental Accounting Standards Board Pronouncements.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.

Category 3. Audit Advisory Committee

Type Regular (Action), Discussion, Presentation

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. 3.05)

File Attachments
02.23.22 Ref. 3.05.pdf (1,743 KB)

Subject 3.06 Update on the Clark County School District Internal Audit Department.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.

Category 3. Audit Advisory Committee

Type Regular (Action), Discussion, Presentation

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. 3.06)

File Attachments
02.23.22 Ref. 3.06.pdf (224 KB)

Subject 3.07 Information on EthicsPoint Incident Management System

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.

Category 3. Audit Advisory Committee

Type Information

Information on the EthicsPoint Incident Management System. [Contact Person: Jason Goudie]

Subject 3.08 Agenda Planning and Future Meetings.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.

Category 3. Audit Advisory Committee

Type Discussion

Discussion on requests for agenda items and future meetings. [Contact Person: Josh Robinson]

4. Public Comment Period on Non-Agenda Items

Subject 4.01 Public Comment Period on Non-Agenda Items.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.

Category 4. Public Comment Period on Non-Agenda Items

Type Information

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5. Adjourn

Subject Adjourn.

Meeting Feb 23, 2022 - Agenda Audit Advisory Committee, 1:00 p.m.

Category 5. Adjourn

Type Regular (Action)

(For Possible Action)