



Thursday, March 7, 2019
Agenda, Audit Advisory Committee, 9:30 a.m.

Clark County School District
Special Meeting of the Board of School Trustees
Administrative Center, Room 466
5100 W. Sahara Ave., Las Vegas, NV 89146

Board Meeting Information

Subject	Meeting Information.
Meeting	Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.
Category	Board Meeting Information
Access	Public
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 Audit Advisory Committee has been posted at the following locations: Boulder City Library, Clark County School District Administrative Center, Clark County School District Website (www.ccsd.net), Edward A. Greer Education Center, Green Valley Library, Indian Springs Library, Laughlin Library, Mesquite Library, Moapa Town Library, Moapa Valley High School Library, Moapa Valley Library, Mount Charleston Library, Nevada Public Notice Website (<http://notice.nv.gov>), North Las Vegas Library, Sandy Valley Library, Sandy Valley Middle School, West Charleston Library, West Las Vegas Library, and Whitney Library.

Roll Call: Eric Brashaw, Member
 Jim McIntosh, Member
 Joshua Robinson, Member
 B. Keith Rogers, Member

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 the Office of the Board of Trustees at (702) 799-1072, at least 24 hours in advance.

The Audit Advisory Committee recognizes that its deliberative process benefits greatly from public input and perspective. Those wishing to address the Board may sign up to speak once the agenda has posted 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. Since approval of the consent agenda may be approved in one motion, members of the public wishing to speak on a consent agenda item may speak prior to the vote. Those members of the public who are speaking on 4 or more items will be allowed a total of 10 minutes. 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.

<p>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.</p>

1. Opening Items

Subject	1.01 Flag Salute.
Meeting	Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.
Category	1. Opening Items
Access	Public
Type	Procedural

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.

(According to Governance Policy GP-4.1: Board Members' Conduct and Ethics)

Subject	1.02 Adoption of the Agenda.
Meeting	Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.
Category	1. Opening Items
Access	Public
Type	Regular (Action)

(For Possible Action) *(According to Governance Policy GP-4.1: Board Members' Conduct and Ethics)*

2. Public Comment Period on Non-Agenda Items

Subject	2.01 Public Comment Period on Non-Agenda Items.
Meeting	Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.
Category	2. Public Comment Period on Non-Agenda Items
Access	Public
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. *(According to Governance Policy GP-11: Public Comment)*

3. Audit Advisory Committee

Subject	3.01 Election of Chairperson.
Meeting	Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.
Category	3. Audit Advisory Committee
Access	Public
Type	Regular (Action), Discussion

Discussion and possible action on the election of a Chairperson for the Clark County School District Board of Trustees Audit Advisory Committee through the remainder of the 2018-2019 fiscal year. **(For Possible Action)**

Subject	3.02 Approval of the Minutes.
Meeting	Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.
Category	3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

Discussion and possible action on the approval of minutes from the meetings of March 8, 2018, and November 8, 2018, is recommended. **(For Possible Action)** (Ref. 3.02)

File Attachments

Minutes 03.08.18.pdf (11 KB)

Minutes 11.08.18.pdf (12 KB)

Subject 3.03 Review of the Independence and Qualifications of the Clark County School District's Independent External Auditor.

Meeting Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 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

03.07.19 Ref. 3.03.pdf (533 KB)

Subject 3.04 Renewal of the Engagement of the Independent External Auditor for the Clark County School District for the Fiscal Year Ended June 30, 2019.

Meeting Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

Discussion and possible action regarding the renewal of the engagement of the Clark County School District's independent external auditor Eide Bailly, LLP for the fiscal year ended June 30, 2019, is recommended. **(For Possible Action)** [Contact Person: Jason Goudie] (Ref. 3.04)

File Attachments

03.07.19 Ref. 3.04.pdf (325 KB)

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

Meeting Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 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 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

03.07.18 Ref. 3.05.pdf (1,275 KB)

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

Meeting Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Information

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

File Attachments
03.07.19 Ref. 3.06.pdf (1,032 KB)

Subject 3.07 Update on the Clark County School District Internal Audit Department.

Meeting Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 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. 3.07) (Reference will be provided.)

File Attachments
03.07.19 Ref. 3.07.pdf (120 KB)

Subject 3.07 Future Meeting Planning.

Meeting Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

Discussion and possible action for future meetings of the Audit Advisory Committee. **(For Possible Action)**

Subject 3.08 Agenda Planning: Items for Future Agendas.

Meeting Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.

Category 3. Audit Advisory Committee

Access Public

Type Discussion

Clark County School District Board of Trustee Audit Advisory Committee members, Board of Trustee members, and Superintendent requests to place specific agenda items on future agendas.

4. Public Comment Period on Non-Agenda Items

Subject 4.01 Public Comment Period on Non-Agenda Items.

Meeting Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.

Category 4. Public Comment Period on Non-Agenda Items

Access Public

Type Information

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5. Adjourn

Subject	Adjourn.
Meeting	Mar 7, 2019 - Agenda, Audit Advisory Committee, 9:30 a.m.
Category	5. Adjourn
Access	Public
Type	Regular (Action)
(For Possible Action) <i>(According to Governance Policy GP-10: Construction of the Agenda)</i>	