



Monday, September 16, 2019
Agenda, Audit Advisory Committee, 3:00 p.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	Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.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 M. Brashaw, Member
 Cody Goulding, Member
 Elsie Lavonne Lewis, 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 <https://go.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.

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 Flag Salute.
Meeting	Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.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.

Subject	1.02 Adoption of the Agenda.
Meeting	Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.m.
Category	1. Opening Items
Access	Public
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	Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.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.

3. Audit Advisory Committee

Subject	3.01 Election of Chairperson.
Meeting	Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.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 2019-2020 fiscal year. **(For Possible Action)**

Subject	3.02 Approval of the Minutes.
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Meeting Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.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 March 7, 2019, is recommended. **(For Possible Action)** (Ref. 3.02)

File Attachments

[03-07-19 Audit Advisory Committee.pdf \(127 KB\)](#)

Subject 3.03 Review of the Clark County School District Audit Advisory Committee Bylaws and Calendar.

Meeting Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.m.
 Category 3. Audit Advisory Committee
 Access Public
 Type Information, Discussion

Discussion and review of the Clark County School District Audit Advisory Committee Bylaws and Calendar. (Ref. 3.03)

File Attachments

[09.16.19 Ref. 3.03.pdf \(426 KB\)](#)

Subject 3.04 Review of the Risk Assessment of the Clark County School District for the 2019-2020 Fiscal Year.

Meeting Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.m.
 Category 3. Audit Advisory Committee
 Access Public
 Type Regular (Action), Discussion

Presentation, discussion, and possible action regarding the Clark County School District Internal Audit Department assessment of risk for the fiscal year 2019-2020, including but not limited to, the general fund and Capital Improvement Program, is recommended. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 3.04)

File Attachments

[09.16.19 Ref. 3.04.pdf \(223 KB\)](#)

Subject 3.05 Review of the 2019-2020 Audit Plan of the Clark County School District Internal Audit Department.

Meeting Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.m.
 Category 3. Audit Advisory Committee
 Access Public
 Type Regular (Action), Discussion

Presentation, discussion, and possible action on the approval of the proposed audit plan of the Clark County School District Internal Audit Department for the 2019-2020 fiscal year and the rolling audit plan, is recommended. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 3.05)

File Attachments

[09.16.19 Ref. 3.05.pdf \(453 KB\)](#)

Subject **3.06 Review of Clark County School District Regulation 3420, Periodic Audits.**

Meeting Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.m.

Category 3. Audit Advisory Committee

Access Public

Type Regular (Action), Discussion

Discussion and possible action regarding the review of Clark County School District Regulation 3420, Periodic Audits, is recommended. Any changes recommended to Regulation 3420 at this meeting will be brought forward to the Board of School Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of School Trustees. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 3.06)

File Attachments

[09.16.19 Ref. 3.06.pdf \(572 KB\)](#)**Subject** **3.07 Agenda Planning and Future Meetings.**

Meeting Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.m.

Category 3. Audit Advisory Committee

Access Public

Type Discussion

Discussion on requests for agenda items and future meetings.

4. Public Comment Period on Non-Agenda Items

Subject **4.01 Public Comment Period on Non-Agenda Items.**

Meeting Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.m.

Category 4. 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. 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

Subject **Adjourn.**

Meeting Sep 16, 2019 - Agenda, Audit Advisory Committee, 3:00 p.m.

Category 5. Adjourn

Access Public

Type Regular (Action)

(For Possible Action)