

Minutes
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

Tuesday, February 25, 2020

9:03 a.m.

Roll Call: Members Present
Joshua Robinson, Chair
Eric Bashaw, Member
Cody Goulding, Member
Elsie Lavonne Lewis, Member
B. Keith Rogers, Member

Jesus F. Jara, Ed.D., Superintendent of Schools

Also present were: Jason Goudie Chief Financial Officer, Finance Department, Operational Services Unit; Janette Scott, Director, Internal Audit Department, Ancillary Support; Shelly Hughes, Director II, General Accounting, Business and Finance Unit; Shawna Settles, Coordinator, General Accounting, Business and Finance Unit; Lisa Chrapcynski, Administrative Secretary II, Board Office; and Stephanie Gatlin, Transcriber/Recording Secretary, Board Office.

Flag Salute

Mr. Robinson led the Pledge of Allegiance.

Adopt Agenda

Adopt agenda.

Motion: Rogers Second: Bashaw Vote: Unanimous

Public Comment Period on Non-Agenda Items

None.

Approve Minutes

Approval of minutes from the meeting of September 16, 2019.

Motion: Rogers Second: Lewis Vote: Unanimous

Approve Review of the Independence and Qualifications of the Clark County School District's Independent External Auditor

Approval 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, as recommended in Reference 3.02.

Approve Review of the Independence and Qualifications of the Clark County School District's Independent External Auditor (continued)

Mr. Goudie presented the letter detailing the external auditor's independence and qualifications as shown in Reference 3.02.

Mr. Robinson asked when this job last went out for Request for Proposal (RFP).

Mr. Goudie said that was five years ago, and it would be going through the RFP process again next year.

Motion to accept Item 3.02.

Motion: Goulding Second: Bashaw Vote: Unanimous

Approve Renewal of the Engagement of the Independent External Auditor for the Clark County School District for the Fiscal Year Ended June 30, 2020

Approval 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, 2020, as recommended in Reference 3.03.

Mr. Goudie briefly reviewed details regarding the renewal of the engagement of the Clark County School District's independent external auditor, Eide Bailly, LLP, as shown in Reference 3.03.

Motion to recommend the renewal of the engagement of the independent external auditor, Eide Bailly, LLP, for the fiscal year ended June 30, 2020.

Motion: Lewis Second: Bashaw Vote: Unanimous

Approve Review of the Clark County School District Internal Control Environment

Approval 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, as recommended in Reference 3.04.

Mr. Goudie presented review of the Clark County School District control environment as shown in Reference 3.04.

Mr. Goulding asked what metrics are used to determine low-, mid-, and high-level risks.

Ms. Scott said areas such as department budgets with significant issues, operational changes, management interests, and prior audits and any findings are rated on a weighted scale and the risk level is based on that rating.

Mr. Goulding asked how often the risk assessment is performed.

Ms. Scott said she performs a comprehensive risk assessment once per year.

Approve Review of the Clark County School District Internal Control Environment

(continued)

Motion to approve Item 3.04.

Motion: Bashaw Second: Lewis Vote: Unanimous

Approve Update on Recently Issued Governmental Accounting Standards Board Pronouncements

Approval regarding the accounting, financial reporting, and auditing requirements of recently issued GASB pronouncements, as recommended in Reference 3.05.

Ms. Settles presented an update on Governmental Accounting Standards Board (GASB) pronouncements as shown in Reference 3.05.

Motion to approve Item 3.05.

Motion: Rogers Second: Goulding Vote: Unanimous

Approve Update on the Clark County School District Internal Audit Department

Approval on work performed by and the status of the Clark County School District Internal Audit Department for the current fiscal year, as recommended in Reference 3.06.

Ms. Scott gave an update on the CCSD Internal Audit Department Audit Plan for fiscal year 2020 as of February 14, 2020, as outlined in Reference 3.06.

Mr. Robinson asked if Ms. Scott's department has been engaged in the challenges presented with the District's new Human Capital Management System (HCMS).

Ms. Scott said only to the point that there have been discussions about how her department might utilize the system to conduct audits in the future.

Mr. Goudie explained the issues that have presented with the implementation of the HCMS and what staff is doing to resolve the issues.

Motion to approve Item 3.06.

Motion: Lewis Second: Bashaw Vote: Unanimous

Agenda Planning and Future Meeting

Mr. Robinson asked that Committee members forward any agenda items and possible dates for the Committee's next meeting in late May or early June to him and copy Cindy Krohn, Director, Board office.

Public Comment Period on Non-Agenda Items

None.

Adjourn: 10:00 a.m.

Motion: Rogers Second: Bashaw Vote: Unanimous

I, the Chair of the Audit Advisory Committee of the Board of School Trustees of the Clark County School District, hereby certify that a quorum was present on this date and that those in quorum accepted the above minutes.

Joshua Robinson
Chair

APPROVED: June 23, 2020