

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

Thursday, March 7, 2019

9:35 a.m.

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Roll Call:	<u>Members Present</u>	<u>Member Absent</u>
	Eric Bashaw, Member	Jim McIntosh, Member
	Joshua Robinson, Member	
	B. Keith Rogers, Member	

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

Also present were: Diane Bartholomew, Deputy Chief Financial Officer, Business and Finance Unit; Janette Scott, Director, Internal Audit Department, Office of the Superintendent; Shelly Hughes, Director, General Accounting, Business and Finance Unit; and Cindy Krohn, Director, 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 Election of Chairperson**

Approval 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.

*Motion to defer election of a chairperson to a future meeting.*

*Motion: Rogers    Second: Bashaw    Vote: Unanimous*

**Approve Minutes**

*Approval of minutes from the meetings of March 8, 2018, and November 8, 2018.*

*Motion: Rogers    Second: Bashaw    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 3.03.

Ms. Bartholomew presented the letter detailing the external auditor's independence and qualifications as shown in Reference 3.03.

**Approve Renewal of the Engagement of the Independent External Auditor for the Clark County School District for the Fiscal Year Ended June 30, 2019**

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, 2019, as recommended in Reference 3.04.

*Motion to recommend the renewal of the engagement of the independent external auditor, Eide Bailly, LLP, for the fiscal year ended June 30, 2019.*

*Motion: Rogers    Second: Bashaw    Vote: Unanimous*

**Approve Review of the Clark County School District Control Environment**

Approval 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, as recommended in Reference 3.05.

Ms. Bartholomew presented review of the Clark County School District control environment as shown in Reference 3.05.

Mr. Rogers asked for the Committee to receive a copy of the scope of the internal control audit currently being conducted. He also asked that the Committee receive an unedited version of the final report, if possible.

**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 3.06.

Ms. Hughes presented an update on recently issued GASB pronouncements as shown in Reference 3.06.

### **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 3.07.

Ms. Scott stated that she now reports directly to the Chief of Staff who then reports to the Superintendent. She said she was also able to secure two senior auditor positions for her department.

Ms. Scott gave an update on the CCSD Internal Audit Department Audit Plan for fiscal year 2019 as of February 22, 2019, as outlined in Reference 3.07.

Mr. Rogers asked that the next update include the actual number of audits completed.

### **Future Meeting Planning**

The Committee agreed that the next Audit Advisory Committee meeting would be held on June 6, 2019, at 9:30 a.m.

### **Agenda Planning: Items for Future Agendas**

Mr. Bashaw asked for an update of the general audit to be included on the Committee's June 6, 2019, agenda.

### **Public Comment Period on Non-Agenda Items**

None.

**Adjourn:** 10:15 a.m.

*Motion: Rogers    Second: Bashaw    Vote: Unanimous*