

Minutes
Clark County School District
Special Meeting of the Board of School Trustees
Audit Advisory Committee
Edward A. Greer Education Center, Board Room
2832 East Flamingo Road, Las Vegas, Nevada 89121

Friday, May 12, 2023

9:00 a.m.

Roll Call: Members Present
Josh Robinson, Chair
Eric Bashaw, Member
Anna Marie Binder, Member
Elsie Lavonne Lewis, Member
B. Keith Rogers, Member

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

Also present were: David Hall, Assistant General Counsel/Chief Negotiator, Office of the General Counsel; Jason Goudie, Chief Financial Officer, Business and Finance Unit; Janette Scott, Director, Internal Audit Department, Office of the Superintendent; and Cindy Krohn, Director, Board Office.

Flag Salute

Mr. Robinson led the Pledge of Allegiance.

Announcement

Mr. Robinson acknowledged that the land on which they are gathered is the territorial homelands of the Nuwu-the Moapa Band of Paiutes and the Las Vegas Band of Paiutes.

Adopt Agenda

Adopt agenda.

Motion: Binder Second: Rogers Vote: Unanimous

Approve Minutes

Approval of minutes from the meeting of February 17, 2023.

Motion to accept.

Motion: Bashaw Second: Lewis 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 2.02.

Approve Update on the Clark County School District Internal Audit Department (continued)

Ms. Scott provided an update on the CCSD Internal Audit Department Audit Plan for fiscal year 2023 as of May 1, 2023, as outlined in Reference 2.02. She stated that starting the department audits has been delayed due to the required training of a newly hired auditor, a co-sourcing auditor, and two coordinator I positions. She said she hopes to get back to the department audits this summer.

Mr. Robinson asked Ms. Scott to provide some context about her budget hours shifting from a year ago as she had mentioned in a previous update.

Ms. Scott explained that when she developed the audit plan last year for fiscal year 23 and shifted some hours, she did so in anticipation of two contract auditors starting with the District in mid-January. She said after some delays with finalizing the contracts and completing the background checks, one auditor started in the beginning of April, and the department was getting behind on school audits, so she pulled some people in her department to go back to work on school audits to keep them on schedule.

Mr. Robinson asked Ms. Scott to speak to the findings and remediation planning for the schools she mentioned during a previous update that had an elevated risk.

Ms. Scott stated there were four schools that were rated at-risk because of their receiving controls. She said in terms of remediation the appropriate regions meet with the school principals and develop a plan for improvement; the school's business services specialist meets with the school's office manager and/or school banker and reviews all of the procedures; and those schools are placed on an accelerated auditing schedule.

Motion to approve.

Motion: Bashaw Second: Rogers Vote: Unanimous

Approve Review of Bylaws

Approval regarding suggestions for modifications, additions, language changes, and deletions to the Audit Advisory Committee Bylaws and Calendar. Any changes recommended at this meeting will not be implemented unless adopted by the Clark County School District Board of Trustees at a future Board meeting.

Mr. Robinson reviewed the proposed changes to the Committee's Bylaws and Calendar as shown in Reference 2.03.

The Committee members agreed with the proposed changes.

Mr. Robinson said he would present these proposed changes to the Board at a future meeting and if approved by the Board, these would become their bylaws.

Approve Review of Bylaws (continued)

Motion to approve.

Motion: Rogers Second: Binder Vote: Unanimous

Information on EthicsPoint Incident Management System

Information on the EthicsPoint Incident Management System.

Mr. Goudie presented the EthicsPoint Incident Management report as shown in Reference 2.04. He noted that none of the reported incidents required discipline. He stated the one incident reported under Accounting, Auditing and Internal Financial Controls was related to a charter school, and the individual reporting the incident was advised to contact the charter school since CCSD is not in charge of their operations.

Mr. Robinson asked Mr. Goudie if he was generally responsible for the direct investigation of any of the reported items.

Mr. Goudie said under the District's fraud policy and procedure, the Chief of Staff heads the investigation and the appropriate departments lead the investigation.

Public Comment Period on Non-Agenda Items

Tamara Miramontes, Eide Bailly LLP, announced that she would no longer be the engagement partner for the external audit. She stated that she would be moving into a different role within the firm, and she introduced her replacement, Kurt Schlicker.

Kurt Schlicker, Partner, Eide Bailly LLP, introduced himself to the Committee and spoke briefly about his professional experience.

Adjourn: 9:21 a.m.

Motion: Rogers Second: Binder Vote: Unanimous