

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

August 8, 2025

11:04 a.m.

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Roll Call: Members Present  
Joshua Robinson, Chair  
Anna Binder, Member  
Elizabeth Hammer, Member  
Jeffrey Share, Member  
Joseph Throneberry, Member

Jhone Ebert, Ed.D., Superintendent of Schools

Joshua Robinson:

Good morning, everybody. My name is Joshua Robinson. I'm the chairperson of the Clark County School District Audit Advisory Committee. It is 11:04 AM on August 8th, 2025. I'd like to welcome everybody to today's meeting.

Before we get started, the Audit Advisory Committee acknowledges that the land on which we're gathering today is the territorial homeland of the Nuwu- the Moapa Band of Paiutes, and the Las Vegas Band of Paiutes.

**Flag Salute**

Joshua Robinson:

With that, I'd like to open today's meeting by reciting the Pledge of Allegiance. Everyone in the room please stand. Thank you everybody.

**Adopt Agenda**

*Motion to adopt agenda as presented.*

*Motion: Throneberry Second: Robinson Vote: Unanimous*

*Motion Passed*

Joshua Robinson:

Item 1.02 of the agenda is the adoption of today's agenda. This is an item that requires action, so I welcome comments from the committee.

Joseph Throneberry:

Member Throneberry. I'll make a motion to approve.

Joshua Robinson:

Thank you, members. All in favor, please say aye.

Joshua Robinson, Joseph Throneberry, Anna Binder, Elizabeth Hammer, Jeffrey Share:

Aye.

Joshua Robinson:

Anyone opposed? All right, ayes have it five to zero.

Before we move on to the second agenda item, I would like to acknowledge that we have both some returning faces and new faces on the committee today. So I'd like to take a moment and just reiterate the purpose of this committee and also do some brief introductions for our members.

So the Audit Advisory Committee is made up of five volunteer community members. We serve on two-year terms appointed by members of the boards of trustees. And we act as in an advisory capacity to the board, to the superintendent in an effort to be liaisons with the community. We are all in different ways, as we'll learn in a moment, experts in the field of governance, risk or compliance and we welcome the opportunity to work with everyone in the room as that liaison between the community and the district. So thank you so much for this opportunity.

With that, I'll go ahead and open. So my name's Joshua Robinson. I have been on this committee since 2016 and the chairperson since 2020. It's been an absolute pleasure and honor to serve the community in this way. I am, for my day job, the director of Sarbanes-Oxley Compliance at Allegiant Airline. And beyond that, I have been in governance risk and compliance roles for over 20 years. What I'll do is I'll start with the left and we'll move right, please.

Jeffrey Share:

Good morning, everyone. I'm very happy to be a member of the group. My name is Jeffrey Share. I just recently retired from Clark County. I was the budget and finance director for Clark County after a 30-year career there. So I am trying to get used to the new world out there of retirement, but I'm excited to be part of the group and I look forward to hopefully being able to use some of my experience to assist the committee. Thank you.

Elizabeth Hammer:

My name is Elizabeth Hammer. I've been on the committee for about two years. I have a combined 14 years of experience in public accounting and internal audit and governance roles and industry.

Anna Binder:

There we go. Anna Marie Binder. This is going to be my fourth year on the Audit Advisory Committee. I am currently retired and a stay-at-home mom and I think I more pride myself in being a community advocate. I also am the interim chair and vice chair of the Nevada Governor's Council on Developmental Disabilities.

Anna Binder:

In my earlier career, I have probably about 20 years of public accounting experience also in a law firm setting, and I look forward to continuing the work that we do here and keeping us moving forward.

Joseph Throneberry:

Good morning, everyone. My name is Joe Throneberry. I'm the senior forensic auditor for the City of Las Vegas. I've been on the board here completing the second term. Thank you for the re-employment to the board from the board of trustees finishing up two years now. My background is in fraud, waste and abuse investigations and in management, both in the private and public sectors. And I am the president of the local ACFE Association of Certified Fraud Examiners chapter here in Las Vegas.

Joshua Robinson:

Thank you, members. I appreciate your wide variety of diverse experiences that we look forward to bringing to the district. And before I was almost negligent in also acknowledging that we have another new face in the crowd today and the district has recently appointed a new chief financial officer, Mr. Dayhoff. Do you mind introducing yourself briefly to the committee, Mr. Dayhoff?

Justin Dayhoff:

Second time's a charm. Good morning. Thank you, Chairman. Thank you, committee. Justin Dayhoff, Chief Financial Officer for the record. A pleasure to meet you all this morning and a pleasure to be here in service as part of Clark County School District. It's wonderful to be also a new resident of Nevada and to be enjoying both the hot summer as well as the steamy prep for the beginning of school year as we steam forward and audit and end of year. So it's great timing to be meeting with you all. Just grateful to be here and look forward to working together.

Joshua Robinson:

Thank you so much for the impromptu introductions, Mr. Dayhoff. I appreciate it. All right, without further ado, members, let's get into today's agenda.

### **2.01 Election of a Chairperson.**

Discussion and possible action on the election of a chairperson for the Clark County School District Board of Trustees Audit Advisory Committee for the 2025-2026 fiscal year. **(For Possible Action)** [Contact Person: Joshua Robinson]

*Motion to approve.*

*Motion: Binder Second: Throneberry Vote: Unanimous*

*Motion passed*

Joshua Robinson:

Agenda item 2.01 is the election of a chairperson. So, the chairperson term runs from July 1st of every calendar year until June 30th, the next calendar year. This is our first meeting since July 1st has transpired. So, this agenda item will be the discussion and possible election of a chairperson for the Audit Advisory Committee for that period. Again, I will open this up. I'll start by saying I've been the chairperson for five years. It's been an honor and a privilege. I welcome the opportunity to continue. However, would be remiss if I didn't ask the members to also weigh in on their thoughts. Please, members.

Anna Binder:

Member Binder, I would like to make my fourth motion for Joshua Robinson to continue as our chair for the next fiscal year.

Joseph Throneberry:

Member Throneberry, I'll second.

Joshua Robinson:

Thank you, members. I'll try not to blush too much. All in favor, please say aye.

Joshua Robinson, Joseph Throneberry, Anna Binder, Elizabeth Hammer, Jeffrey Share:  
Aye.

Joshua Robinson:

Anyone opposed? Okay, the ayes have it five to zero. Appreciate your vote of confidence.

## **2.02 Approval of Minutes.**

Discussion and possible action on the approval of the minutes from the meeting of February 27, 2024, and the meeting of February 27, 2025 is recommended. **(For Possible Action)** [Contact Person: Joshua Robinson] (Ref. 2.02)

*Motion to approve the February 27, 2024 minutes.*

*Motion: Throneberry Second: Hammer Vote: Yeses-4 (Throneberry, Hammer, Binder, Robinson) Abstain-1: (Share)*

*Motion passed*

*Motion to approve the February 27, 2025 minutes.*

*Motion: Throneberry Second: Hammer Vote: Yeses-4 (Throneberry, Hammer, Binder, Robinson) Abstain-1 (Share)*

*Motion passed*

Joshua Robinson:

All right, agenda item 2.02 will be the approval of minutes from prior meetings. This item is the discussion and possible action on the approval of minutes from the meetings on both February 27th, 2024 as well as February 27th, 2025 as our eagle-eyed member noted at our last meeting that we didn't have the right minutes in front of us from the February 2024 meeting. So, we are now rectifying that by reviewing and approving those minutes as part of today's meeting. So again, members, this is an action item. I welcome your thoughts and feedback on this item.

Joseph Throneberry:

Member Throneberry, I'll make a motion to approve the minutes of February 27th, 2024.

Elizabeth Hammer:

Member Hammer, second the motion.

Joshua Robinson:

Thank you. Members all in favor, please say aye.

Member Robinson, Member Throneberry, Member Binder, Elizabeth Hammer:

Aye.

Joshua Robinson:

Anyone opposed?

Jeffrey Share:

Yes, I'd like to abstain. Obviously, I wasn't part of the committee so I don't think it's appropriate that I...

Anna Binder:

Mr. Chair, Member Binder. I'd actually like to ask for legal on this. I was informed by the DAG that just because you were not present or a member, if you've reviewed the minutes, you can still vote on them.

Jon Okazaki:

I would agree. Just because you weren't at that meeting, the task before you now is to approve them. So if you're comfortable with them, if you don't have any reason not to object, then you can vote.

Jeffrey Share:

I would say that since I wasn't here and I have not had a chance to review them, that as long as there's no quorum problem, I'd rather abstain.

Joshua Robinson:

Understood. Thank you, members, appreciate the conversation. Okay, so we were voting and I will ask the vote again. All in favor of approving the February 27th, 2024 minutes please say aye.

Joshua Robinson, Joseph Throneberry, Anna Binder, Elizabeth Hammer:

Aye.

Joshua Robinson:

Anyone opposed, please say no. Okay. The ayes have it four to zero. That also leaves the minutes from February 27th, 2025. Thank you, Ms. Binder. It was four to zero with one abstention. Thank you for the clarification. For the minutes dated February 27th, 2025, is there any conversation on these minutes or will I have a motion?

Joseph Throneberry:

Member Throneberry, make a motion to approve February 27, 2025.

Elizabeth Hammer:

Member Hammer, second the motion.

Joshua Robinson:

Thank you, members. All in favor, please say aye.

Joshua Robinson, Joseph Throneberry, Anna Binder, Elizabeth Hammer:

Aye.

Joshua Robinson:

Anyone opposed, please say no.

Jeffrey Share:

And I'll abstain.

Joshua Robinson:

Thank you very much.

Jeffrey Share:

Thank you.

Joshua Robinson:

As with the other minutes, this passes four to zero with one abstention. Thank you, members, again.

### 2.03 Review of the Open Meeting Law/Legal Issues.

Presentation and discussion – Office of the General Counsel. [Contact Person: Jon Okazaki] (Ref. 2.03)

Joshua Robinson:

Moving on to agenda item 2.03. This item is the review of the Open Meeting Law and legal issues. And this will be a presentation and discussion from the office of our general counsel. And with that, I'll turn it over to Mr. Jon Okazaki. Mr. Okazaki?

Joe Caruso:

There you go.

Jon Okazaki:

Got it. And how can I manipulate this?

Joe Caruso:

Justin has it, or we can do it on the mouse.

Jon Okazaki:

Mouse is good. Good morning. For the record, my name is Jon Okazaki. I'm CCSD's General Counsel and I will be presenting to you just a very brief summary on Open Meeting Law and your requirements under that law. Okay. What I've done really is I've just taken the NRS chapter 241, which is the Nevada's Open Meeting Law. I have abridged it, condensed it. This is not the actual law. The words come from there, but it's very much edited. So if you ever need to look up something, those sites are correct. But look at the actual law if you want to see this. This is a summary.

This is a good place to start with this summary in that the legislature finds and declares that all public bodies exist to aid in the conduct of the people's business and therefore it is in the intent of the Open Meeting Law that their actions be taken openly and that their deliberations be conducted openly. So if you just keep that in mind that whenever you are having a meeting or whenever you are deliberating, anytime you're taking action, it has to be open, that's a good place to start.

Definitions public body. I will just cut to the chase and say that you are considered a public body for purposes of this law. Present. Now, you can be present for a meeting in a number of ways: in person, by use of remote technology, or by means of an electronic communication. So whether it's virtual, telephone, you can be present through those means. Action. This is something that needs to be taken openly, is defined in a number of ways. A decision made by the majority of the voting members present during a meeting, a commitment or promise made by a majority of the voting members present during a meeting. If the public body may have a member who is not an elected official, an affirmative vote taken by the majority of voting members present at a meeting, or if all

Jon Okazaki:

the members of the public body must be elected officials and affirm their vote taken by a majority of all the members of the public body.

So that would be considered action. So the way to think about this is if you are gathering somewhere, and we'll talk about a quorum, and you have a quorum of voting members and you guys make a decision, you have just taken action. And so if that wasn't done at an open meeting, then you have a concern.

Deliberate. This is the other thing that must be done openly. Deliberate for purposes of the Open Meeting Law means to collectively examine, weigh and reflect upon the reasons for or against the action. The term includes without limitation, the collective discussion or exchange of facts preliminarily to the ultimate decision. The best way to think about this is if you are talking about or discussing or receiving information relevant to something that you could take action on, it's probably going to be considered deliberation. So don't do it unless you're doing it through an open meeting.

Quorum is a simple majority of the voting membership of the public body. And then here's the important one. What constitutes a meeting? So a meeting, except as otherwise provided below, is a gathering of members at which a quorum is present to deliberate toward the decision or to take action on any matter over which the public body has supervision, control, jurisdiction or advisory power. So that means for you five, quorum is three. Anytime you guys get together and you either deliberate or take action, it becomes a meeting. If three of you constituting a quorum, do gather but do not deliberate and do not take action, it's not a meeting. But how would you prove that you're not deliberating?

If we see three of you at some social gathering and you're huddled in the corner and talking, the concern is going to be, "What are they talking about?" If again, it's deliberation, then you have a problem with the Open Meeting Law. So the best way to think about this is anytime you have a quorum, be concerned because that means potentially you could be in a meeting if you're deliberating or taking action. Remember, you can be present at that gathering, either in person, electronically or virtually.

The definition of meeting also includes any series of gatherings of the members. In other words, less than a quorum is present at any individual gathering, but then members attending one or more of the gatherings collectively constitute a quorum and a series of the gatherings were held for the specific intent to avoid the provision of this chapter. So again, two of you could meet or gather and deliberate, not a quorum, not a meeting. But then one of you goes to the next person, two by themselves deliberate, not a meeting. But if we look at that series of meetings between the first two and the last two, now you have three and potentially it can be considered a meeting if you're deliberating or taking action.

Lastly. Not lastly. Some exceptions to this, the definition of meeting does not include any gathering or series of gatherings if the members do not deliberate toward a decision or take action on a matter over which they have supervision, controlled jurisdiction or advisory power. So again, you could meet, all five of you could meet somewhere. If you're not deliberating and you're not taking action, it's not a meeting. But again, that would be problematic to be able to prove that you're not



Jon Okazaki:

doing that. Meeting also does not include a gathering or series of gatherings to receive information from the attorney for the public body regarding potential or existing litigation. So you would often hear this for the regular board meeting, they will meet under NRS 241. If it's with their attorney, me, to talk about litigation, it is not a meeting. So the Open Meeting Law does not apply.

Supporting material is material that is provided to at least a quorum of the members of the public by a member of or staff to the public body and that the members of the public body would reasonably rely on to deliberate or take action on the matter contained in the published agenda. The term includes, without limitation, written records, audio recordings, video recordings, photographs and digital data.

The important part here is if you receive these types of materials and it relates to something that is on the agenda, you have received supporting materials and you'll see later that supporting materials must be provided to the public. So again, if you receive from any of us, anybody, information relative to something that's on the agenda that you are going to deliberate or take action upon, it would be the best case to let Mr. Caruso know that you've received materials, potentially it's reference material and so that we can take the safest course.

Lastly, as in regard to meetings, there is a separate exemption and it says that any provision of the law which provides that any meeting, hearing or other proceeding is not subject to the provisions of this chapter or otherwise authorizes or requires a closed meeting, hearing or proceeding prevails over the general provisions of this chapter. So what I took out from here is a long, long list of statutes that has reference to other meetings and hearings that the law specifically exempts from the Open Meeting Law. The one that's critical to you... well, it's not even really critical to you is 288 collective bargaining. So any meeting with the board of trustees and their negotiation staff would be exempt from the Open Meeting Law.

Okay, meetings. So if you do have a meeting, here's what's required. All meetings of public bodies must be open and public and all persons must be permitted to attend any meeting of these public bodies except an emergency written notice of all meetings must be given at least three working days before the meeting. The notice must include the time, place, and location of the meeting, a list of the locations where the notice has been posted, where and how to obtain the supporting materials for the meeting and an agenda consisting of all the following requirements.

So the way to think about your obligation under the Open Meeting Law is, "Am I in a meeting?" And based on what I just told you, you should be able to decide, "Is this potentially a meeting?" If it's a meeting, we must do all of this. So if you're not meeting under these procedures, prior notice, agenda, all of that, then you've already violated the Open Meeting Law. So the best thing to do is just think about any time your conduct could be considered to be involved in a meeting, and then once that happens, you know we have to do all this other stuff.

All right, let me see. I'm sorry. Public comments. Except as otherwise provided in this section, comments by the general public must be taken by a public body at the beginning of the meeting before any items on which action may be taken or heard by the public body. And again before the adjournment of the meeting or after each item on the agenda on which action may be taken is

Jon Okazaki:

discussed by the public body but before the public body takes action. So what this is saying is you have two ways to accept public comment, which is required.

You can either just take general public comment at the beginning of your meeting and at the end of the meeting and let them talk about anything, or you can have them specifically provide public comment after each discussed action item. And then finally, again at the end, give one more last opportunity for public comment on anything. So it's up to you which one you're going to follow, but one of these two is required.

Regardless of whether a public body takes comments from the general public pursuant to A or B, the public body must allow the general public to comment on any matter that is not specifically included on the agenda as an action item at some time before the adjournment of the meeting. And no action may be taken upon a matter raised during the period devoted to comments by the general public until the matter itself has been specifically included on an agenda. The provisions of subsection one and two do not prohibit the public body from taking comments from the general public in addition to what is required.

Public meetings, minutes, oral and visual reproduction in transcripts. I think I'm just going to briefly go over. You have this in your material so you can read about it. We are obligated to record the meetings. We also are required to produce minutes of the meetings. You've just approved your minutes from the last meeting. We will take care of all of that for you as far as the recording and the transcription of the minutes.

And I think this is the last thing. Yes. Action taken in violation of the chapter void. So the big thing that happens is that any actions taken in violation of the Open Meeting Law are just void. So you would have to redo anything that you tried to do in violation or that was accomplished with a violation of the Open Meeting Law. It could get problematic obviously if you do something that you start taking action on and then two, three months later, we find out you violated the Open Meeting Law and we have to void it going back three months.

There is also individual penalties for violating the Open Meeting Law. But as you read this, you can see that it's all intentional. As far as understanding and knowing that a violation is occurring and then continuing voluntarily to participate in that violation, then you incur some individual liability. I don't ever anticipate any of that happening. It's always if it's because you didn't understand it, you weren't aware that a violation was going, or if your legal counsel tells you it's okay.

For example, just now, I indicated that my opinion was that you could still vote on minutes even if you weren't present. If by chance that was wrong and somebody said you've somehow violated an open meeting, you would be immune because I as counsel gave you that advice. So I think that's all I need to go over unless anybody has any questions. And again, you have these materials as a reference.

Joshua Robinson:

Thank you, Mr. Okazaki. Very thorough. Members of the committee, do you have any questions for Mr. Okazaki? Wonderful. Thank you again for your time.

Jon Okazaki:  
All right, thank you.

Joshua Robinson:  
Agenda item 2.03 was a discussion and presentation. Requiring no further action.

**2.04 Eide Bailly Audit Planning Communication.**

Information on Eide Bailly's responsibilities and planned scope for the annual financial audit. [Contact Person: Justin Dayhoff] (Ref. 2.04)

Joshua Robinson:  
We will move on to agenda item 2.04 Eide Bailly Audit Planning Communication. This is an informational update on Eide Bailly's responsibilities and plan scope for the annual financial audit. With that, I'll turn it over to Mr. Justin Dayhoff.

Justin Dayhoff:  
Mr. Chairman, committee members, Justin Dayhoff, chief financial officer, for the record. Please know that this item is informational so no action will be needed. The relevant letter has been submitted as reference material on the agenda for today. Engagement review for Eide Bailly was done by this committee on February 27th and approved by the board of school trustees on March 27th. This item is referred as their planning communication to the district and provides additional detail regarding topics to be reviewed as well as providing a timeline and expectations of the audit.

Joshua Robinson:  
Thank you, Mr. Dayhoff. As you're new in your role, I'm sure you've had an opportunity to meet with the engagement team, review this letter in detail. With your new perspective, is there anything in this letter that you believe requires further discussion, scrutiny, evaluation or to that matter?

Justin Dayhoff:  
Thank you, Mr. Chairman. We're a couple of years into our current contract with Eide Bailly and we've been working with them. The letter that we have here is consistent both with practice from previous years as well as standard operating practice for expectations and scope of an audit. It's reasonable given our planned expenditures budget and what I'd expect for both timeline revenues and actuals for what we would expect coming for end of year close.

Joshua Robinson:  
Thank you, Mr. Dayhoff. Members of the committee, any further questions for Mr. Dayhoff in regards to Eide Bailly's planning engagement letter? Okay, thank you again, Mr. Dayhoff. Hearing none, as Mr. Dayhoff mentioned this was an informational item.

## 2.05 Review of the Risk Assessment of the Clark County School District for the 2025-2026 Fiscal Year.

Presentation, discussion, and possible action regarding the Clark County School District Internal Audit Department assessment of risk for the fiscal year 2025-2026, including but not limited to the general fund and CIP, is recommended. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 2.05)

*Motion to approve.*

*Motion: Throneberry      Second: Hammer      Vote: Unanimous*

*Motion passed*

Joshua Robinson:

we will move on to agenda item 2.05, which is a review of the risk assessment of the Clark County School District for the 2025, 2026 fiscal year.

This item will be the presentation, discussion and possible action regarding the Clark County School District Internal Audit Department assessment of risk for the fiscal year 2025, 2026, including but not limited to the general fund and CIP. With that, I'll turn it over to Ms. Janette Scott.

Janette Scott:

Thank you, Mr. Chairman, members of the committee. I'm Janette Scott, the director of internal audit. For this part of the presentation, I'd like to introduce Brian Frey. He's a senior internal auditor in our department, and Brian and I worked together on the risk assessment and the audit plan for this coming year. So I am going to turn this over to Brian and he's going to go over this with you.

Brian Frey:

All right, thank you. Brian Frey for the record. Just to briefly explain for the new and returning members to the committee, the risk assessment is something that we perform annually that's required by the Institute of Internal Auditor Standards and just a general practice that we use. And it's something we start every April, May, and it's a valuable tool to let us visualize rank and just map risk across the entire organization.

So, what we always do is we will send out a survey to all positions that are director and above, and we'll also perform face-to-face meetings or virtual meetings with key personnel within the district. So it's going to be your division heads and above, cabinet members if necessary. And what we're trying to do with this is gain insight into the risks inherent to each department and function and also just more broadly across the district. And these surveys are targeted to drill down to basically all risk that could be inherent to the activity. It's the fraud risk, the likelihood and impact of that fraud or other risk, changes to department staffing or operations.

And then we use those responses to inform our risk assessment and then we apply a numerical value based on those responses. And this past year, we actually had pretty good turnout as far as responses go. We had over 30, and that had a good coverage of areas throughout the district. I didn't know any major deficiencies in terms of we missed this department or this division. But

Brian Frey:

overall, you'll see that there really hasn't been a whole lot of changes as far as the risk assessment goes and that's pretty consistent, historically.

You'll see a lot of these are high, and really the main reason regarding that is just because we haven't had the opportunity to get out to some of these places and because we are evidence-based, once something is rated high, we would need some sort of assurance or evidence to indicate otherwise. But fortunately, we have two C1 auditors that have been working for about almost two years, and that's really given us a lot of leeway and ability to actually start doing these department audits full steam ahead.

So I think we actually perform the most department audits we've ever done this past year. So we're going to try and slowly whittle this down, but it's just important to note that these are massive undertakings. Again, a lot of these departments and functions we haven't gone out to, so it's a whole new world sometimes when we go out there. So it's just a significant investment of time and resources.

But while everything did stay nominally the same, there were two areas we highlighted that did increase in ranking and that was school accounting and procurement cards. So specifically regarding school accounting, they had turnover in the administrator position and they were also implementing new accounting software for all 360-plus schools. So that was a massive software implementation. I do have to give a shout-out, acknowledge Shannon and her team in school accounting are working tirelessly. We're working with them trying to collaborate and make sure that we get the vendor to do some things that we need them to do as far as reporting for us.

The other thing was procurement cards. So this is mainly just a persistent concern that we've noted by district personnel just because of their wide availability and just their ease of use. I won't say it's naturally suited to fraud, but just because they're so widespread, it is a risk. But I will add that we do have significant coverage over that area. So every time we do a school bank audit, we review P-cards, we do a district-wide procurement card audit every two to three years.

And we also have an accounting department that maintains and manages the procurement cards and they have their own sort of oversight functions that they utilize to flag transaction and things of that nature. So the last thing I'll note is just we have a little addendum at the very end that teaching and learning unit is not included as part of the risk assessment because that's mainly regulated, monitored and audited by other external parties within the district. However, we are at the schools pretty much 365 days a year. So we have pretty good insight to what kind of risks are going on there. And other than that, ready to take any questions. Thank you.

Joshua Robinson:

Thank you, Mr. Frey, for that very thorough overview. Members of the committee, do you have any questions for Mr. Frey or Ms. Scott in regards to the risk assessment?

Joseph Throneberry:

Member Throneberry. I'll start off. Similar to years past when we focus on the risk assessment, cybersecurity, information security within our information and technology department, I do note that you've rated that as high risk and in many of the categories. Tying that to the audit plan for this upcoming year and making sure we have audits aligned to address that risk, what is the internal audit team doing specifically in regards to that?

Janette Scott:

Mr. Throneberry, members of the committee, Janette Scott for the record. So we did this year complete a very extensive audit of the physical devices and the inventory processes for the IT department this year. Having sprung off of that in this current audit plan, which we will go over in just a little bit, we do have another audit in the IT area specifically of user support and their accesses and the work orders, the ticketing system. So that is what we will be doing this year. So we do not currently have a dedicated IT auditor or really an IT specialist, but we've got some people that are very up on those areas and so we're trying to get more into that area as the plan allows.

Joseph Throneberry:

And when you're brainstorming as part of the planning for the audit, similar to the fraud component in audits going forward, are you looking at incorporating cybersecurity into all audit planning discussions? Is that something possibly that your team was doing as well?

Janette Scott:

So currently, we have not discussed that as being a part of every single audit that we do, especially at the school level. In some departments, yes, it lends itself a little better to others, especially in the construction area, the Capital Improvement Plan because they do have a number of systems that they use as well. So typically, we have done reviews of accesses and things like that in those areas, but we are getting better at doing that and we're adding more of that.

Joseph Throneberry:

Thank you. And a follow-up question on a different category for our police services, a lot of security systems being tested to enhance the physical security of our teams and drive quicker law enforcement responses if our educational staff or employees if someone needs law enforcement assistance on the property. I see we have that as a medium. Any testing in terms of... Or let me back up. In discussions with police services and reviewing that, are we comfortable with that medium versus a high for this year?

Janette Scott:

Mr. Throneberry, yes, we have had discussions with the chief and the lieutenants in the department and we are comfortable with what they have been doing and with that current rating as well as our emergency management department is very involved in getting emergency operations plans for

Janette Scott

every school, every department. In fact, we just attended recently a meeting on that as well. So we are comfortable with the ratings as they are right now.

Joseph Throneberry:

Thank you. And I will pass it on to my fellow board members.

Elizabeth Hammer:

Member Hammer. You mentioned recent additions to your team within the past year or two. Can you give us a brief overview of the composition and size of your department as well as any key skill set areas that your auditors have?

Janette Scott:

Yes, Ms. Hammer and members of the committee. Janette Scott for the record. Yes. So currently, when we are fully staffed, our department is 13 people. We currently have three open positions due to retirements, but the way that we are structured is we have two coordinator one positions, as Brian mentioned earlier. Those are fairly new and those were created so that those auditors focused strictly on the school activity fund audits. That's what those positions are for because as Brian mentioned also, we have 360-plus schools, the majority of those with school activity funds, so that does require a lot of our time.

Then we have general funded positions, nine general funded auditors, two of those are seniors. Those positions do the general fund audits, they do department audits, they do school audits, any investigations, basically anything. They can do anything in the department. And then we do have two construction audit positions or bond-funded positions and those focus strictly on the Capital Improvement Program and the construction area and then myself as the director.

So we're 13, like I said, when we're fully staffed. Currently, 10, but we are hoping to fill those positions very soon. We have conducted interviews and we have some great candidates. So we will be starting the hiring process. So we should be, with any luck, back up to full staffing levels by hopefully the end of this first quarter.

Elizabeth Hammer:

Great, thank you.

Janette Scott:

That answer everything?

Elizabeth Hammer:

For the three open positions, what levels are those?

Janette Scott:

Those are all coordinator three.

Elizabeth Hammer:

Okay, thank you.

Anna Binder:

Member Binder. Thank you, Ms. Scott. I was going to save my questions on this for 2.06, but since we're here. Historically, I know we've used UNLV, I think, for internships, for a pipeline, for workers, and I saw a wonderful post by the district that they did a homegrown program for their actual accounting department. And so I wanted to ask if we've had any thought into a homegrown internal audit position?

Janette Scott:

Member Binder, members of the committee. So yes, internal audit except for the past couple years, we participated in the internship program and we had UNLV interns come in and do basically the simple elementary school audits. And in fact, Brian started with us as an intern back in, what? 2012, I believe.

Brian Frey:

Something like that.

Janette Scott:

Yeah. At the time that he finished his internship, we did not have an opening. So he left for a couple years, got some experience in the casinos. And then when we did have an opening, I snatched him right back because obviously he's great. So he's been a C3 with us for the last number of years and just recently was promoted to C4 senior internal auditor because due to our retirement.

So yes, we've used that extensively, are looking to get back into it again. We have not utilized that the last few years because we did hire the two C1 positions, so that required extensive training. And then also with the implementation of the school accounting software, that also pulled our focus. So we've delayed getting back into that strictly due to resources for taking the time away from other projects to be able to train those individuals. But we are big fans of the internship program, for sure.

Anna Binder:

Member Binder. Thank you so much for that. We need future math geniuses, and I know we have a lot in our school district, so I would love to see the future opportunity for one of them to join you.



Joshua Robinson:

Thank you, members. And I'll just wrap up with one final remark. So as I look at this, and I know this has been, as Mr. Frey mentioned, static for a number of years. There are a lot of high and medium risk areas on this. So one could reach a conclusion, although likely incorrect that if everything is high, nothing's high, or if everything's high, we're not mitigating risk satisfactorily.

And one area of this measurement that maybe you could give me your insight on would be column number two, which is called Internal Controls. And that has a four time multiplier factor. And in particular, an area would receive 12 points if it had no prior audit coverage. And I'm curious from your perspective, without measuring it, of course, we don't know with certainty what the internal controls look like, but do you feel like that perhaps there might be some, for lack of a better term, risk inflation if internal controls are not reflective of a 12 point score in that category?

Janette Scott:

Mr. Chairman, members of the committee, I do see what you're saying. When we say internal controls and audit coverage, we're not only talking about internal audit coverage, we're also talking about other areas, like if the state comes in and audits them or Eide Bailly comes in and looks at a certain area, we do want to know did they identify anything.

So in my point of view, an area that has had no audit coverage, whether it's internal audit, external, whatever the case may be, I do view that as being high risk because there's not that perception that really anybody is taking a look at what they're doing. So I view that as a little bit higher risk maybe than somebody else would.

Joshua Robinson:

Sure, understood. And to Mr. Frey's earlier point, as you have the opportunity to audit these areas, you can recalibrate in particular that score and that would change the landscape of this in future. Okay, understood. Appreciate your context in that, Ms. Binder.

Anna Binder:

Thank you again, Ms. Scott. And in years past when we've gone over these rating systems, I'm just going to ask you to explain for the public one more time that a lot of them that are marked high do have sufficient internal controls so that just because they're not getting an internal or an external look that the processes that are in place to protect the system are sufficient and there.

Janette Scott:

Ms. Binder, yes, absolutely. Any area that even though it's marked high that we thought was really a very, very high risk that we needed to get out to sooner rather than later, we would absolutely do that and that would be reflected on the audit program.

But yes. And like Brian mentioned, this really is yes, it's a district-wide risk assessment, but it's really our document that we use to help drive our work. That's why we want to make sure that some of these areas stay a little bit higher so that we know in the future we want to get out there.

Joshua Robinson:

Thank you for the context and the answers. Members, any further questions on agenda item 2.05? Okay, hearing none. Agenda item 2.05 was an action item. So with that hearing nothing further, I'll seek a motion on this agenda item.

Joseph Throneberry:

Member Throneberry. I'll make a motion to approve 2.05.

Elizabeth Hammer:

Member Hammer, second the motion.

Joshua Robinson:

Thank you, members. All in favor, please say aye.

Members:

Aye.

Joshua Robinson:

Anyone opposed, please say no. Thank you. The ayes have it five to zero.

#### **2.06 Review of the 2025-2026 Audit Plan of the Clark County School District Internal Audit Department.**

Presentation, discussion, and possible action on the approval of the proposed audit plan of the Clark County School District Internal Audit Department for the 2025-2026 fiscal year and the rolling audit plan, is recommended. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 2.06)

*Motion to approve.*

*Motion: Hammer      Second: Throneberry      Vote: Unanimous*

*Motion passed*

Joshua Robinson:

Moving on, agenda item 2.06 is the review of the 2025, 2026 audit plan of the Clark County School District Internal Audit Department. This item will be the presentation, discussion and possible action on the approval of the proposed audit plan of the Clark County School District Internal Audit Department for the 2025, 2026 fiscal year and the rolling audit plan. For that, I'll turn it back over to Ms. Janette Scott.

Janette Scott:

Thank you, Mr. Chairman, members of the committee. Janette Scott for the record. So the first thing I'll go over is actually the rolling audit plan because this also drives the plan that we put

Janette Scott:

together for this current fiscal year. So basically, keep in mind this is a very fluid document. It changes quite often, but this is put together basically so that we can plan out what we hope to get to over the next three years.

And then also, audits are listed on here so that we can again, keep those in the forefront and know that these are areas that are important to us to get to. Again, as I mentioned, based on the risk assessment and feedback that we get, this is a fluid document and this really can change. So you'll see from year to year, if you compare this one to the last one, that some items have been moved. So this is again the rolling audit plan. This just helps. I wanted you to see this so you can see what we're doing as far as future planning and how it drives the current one.

So then you have the audit plan for '25, '26, where this shows the actual hours that are being allotted to the audits that we have scheduled to do. This one you can see on the bottom has a little bit more to it because I had to make adjustments for available audit hours based on the three open positions. So I did that based on the hope, and I do believe that we will get there, that we will have full-time auditors back in for at least three quarters of the year.

So the top of the plan is our construction audit, and we've allocated a number of hours to audits on the actual audit plan. And most of those are the value-added audits, doing audits of the actual construction projects. And then we've allocated 500 hours for special requests and then 70 hours for any follow-ups that we need to do. And then we'll come down to below that is the general fund area.

School banks are always allotted a high number of hours for us because there's so many schools, there's so much money going through those schools that we do spend a fair amount of time on those. Every time we do a risk assessment or you hear comments from the public, they want those schools audited, they want to know that those monies are being spent appropriately. So we've got 48.2% of our hours allocated to school banks.

Then we come down to our department audits, our facility use or rentals audit, which at the time that I put this together, was in progress. It has since been issued and you did get a copy of that. So that has been issued. New audits planned for this year are internal audit self-assessment, which we are required to do every year per the Institute of Internal Auditor Standards. We will do that and we have business operations and/or white fleet from our transportation department.

In our maintenance area, we want to look at the preventative maintenance projects and processes. That's always a big concern for everybody. And then again, as mentioned earlier in technology, we are going to look at user support and the work order process. And then we have hours allocated to our follow-up audits that we are required to do from audits issued this last year.

In the other category, reviews. We always have a lot of hours scheduled to reviews because we do have to do extensive file reviews for the audits that are done because we have to make sure that we do our due diligence and everything is as it should be before anything goes out as final. And then our training hours are also up this year due to the anticipated training that we're going to have to do for our new employees.

Janette Scott:

So we've got a significant number of hours allocated to training. And then I always use some leftover hours for special requests. So we've got 500 hours allocated to that. So that is the plan for this current year that we are in. Any questions?

Jeffrey Share:

Yes, Member Share. So I apologize, I'm new. I was just going to sit back and understand what these are. So yes, I received the facilities use and rentals audit. So if that one falls off, do you anticipate that one from FY27 will now move forward to '26 because that was part of this year's program? And if so, which?

Janette Scott:

Mr. Share, we had 130 hours allocated, so I want to say we used up maybe 80 of those completing it. So that does leave a few hours. Typically, what I do is I will move those up to school audits. That's not to say that an audit for fiscal '27 can't be moved forward, but I would not do that until I saw how the other planned audits were coming along. Because the next agenda item, I'll tell you the timing that we've got planned for those and how I have that planned out.

Jeffrey Share:

Okay, thank you. And just one more, if I may. The special requests, does this committee make special requests? Obviously, the board of trustees does. Where do special requests come from?

Janette Scott:

Mr. Share, the request can come from anybody. I do get a lot of calls from principals that want us to come in and look at their school banks and make sure, especially if they're new, they like us to come in and give them some assurances. Also, I do get calls from the public. I could potentially get a referral from our hotline. Yes. So they can come from anywhere.

Elizabeth Hammer:

Member Hammer. With respect to the three open positions on your team in total available audit hours, has your team considered using interim support staff to supplement those positions when hiring is lagging or it's taking a while to find a good resource?

Janette Scott:

So at this point, no, that's not something that we've talked about. Fortunately, we've had great help from HR and we've really moved forward quickly filling these positions. So we haven't really had the need to look elsewhere to get bodies in.

Joseph Throneberry:

Member Throneberry. In regards to we covered the audit plan and the highlights for the next three years and the hours of your team and with your team being very limited in terms of a very large school district, very small internal audit team, your time is extremely valuable. And for follow-up audits, those take time. And I think one of the areas that we may be missing or that my fellow board members may like to see is the reporting on how many recommendations you're making.

Because each individual audit, such as being out in the school, school X has X findings that result in these recommendations. We want to make sure that our management is actioning those recommendations quickly, very timely and that there's no repeat violations. So if I'm a principal of a school, your team came in and we found some violations that you have my full attention to remediate those and ensure that any subsequent follow-up is handled, that there's no more exceptions going forward.

So I think is it possible, is part of this to outline what areas, whether it's within information technology, whether it's our schools, how many findings that your team had from the audits summarized as well as the recommendations? And then anything that's open, 90, whatever your team determines as appropriate, escalation point. And I think that hearing from the management, the deputy superintendent, regional superintendent over those areas as to your area under your responsibility had X number of audit findings that were rated high, what are you doing about it?

And so to give more teeth, so to speak, to your audit and make sure that it's not just they get audited again and they fail again and there's that cyclical approach, I would like to see that there were findings, recommendations were made. But if in an area a certain area is having a problem that we're hearing, we're being able to call in that leader and have accountability or a public discussion in terms of why they seem to have so many findings. Any thoughts on that?

Janette Scott:

Yes. So Mr. Throneberry, in terms of the department audits, as we mentioned before, we really don't do a whole lot of those each year. Each department audit does get a full follow-up within that next year. We do generate follow-up reports and those go to the same CC list that was on the original report, the Audit Advisory Committee being one of them. It also goes to the superintendent and to the appropriate division and department heads.

We rarely have a follow-up report where they have not addressed the items. We have had a couple and we will then do a second follow-up. But as far as the departments go, we rarely have an issue with them not following, even if they don't follow our recommendation with remediating the problem. So they can even come up with their own way of fixing it if it's properly addressed, and we all agree that that works. So you will see those.

As far as the school audits, this year, I believe, we did 149 school audits. We just cannot do a separate follow-up for each of those. So what we will do is you're familiar with our audit schedule, I'll go over for the new members. We try to get out to each elementary school at least once every three years. We get out to our secondary schools, our middle schools, and our high schools at least every year and a half to two years.

Janette Scott:

So what that does is when we then go out to those schools and issue those reports, the schools are given a rating and there's four different ratings that they can get. A clean, obviously means they had no reportable issues. A normal audit means they had just some of the simple stuff that we typically see, human error kind of stuff, but nothing that gives us any concerns that their internal controls are not in place and functioning properly. So if they get a normal or a clean rating, those will go back into the regular audit rotation.

Then we have a priority rating, which means that they have some internal control issues and we're not comfortable saying we're not going to see you again in two or three years. So if a school gets a priority rating, we will go back to re-audit within nine to 12 months. And then there is the at-risk which says, "No, we have some real concerns about your internal controls. They are not in place." And with an at-risk audit, we will go back within six to nine months.

That being said, when we do go back out to a school, whether it's for a clean, normal, priority, at-risk, we always follow up on the items from the prior audit. And then if we do have recurring items that goes right into the report that this issue was also addressed in the prior report dated such-and-such a date. So we have found that that is the easiest way to ensure that we are following up on all the items in the school audits. It might not be as timely as some people would like to see, but that's what has seemed to work best for us and for the schools. We haven't had any principals or anybody complain that they're not seeing us often enough.

Also though, you do get a full copy of the statistics, and I believe you did just get our statistics that went out for fiscal year '25. And that does run down the issues that have been noted as well as in this final set that went out, it does a comparison of findings to prior years. So those stats also now go to our new deputy superintendent of instruction, and I know that is also going to be discussed in a principal meeting. So the information is getting out and principals are addressing and being held accountable for those items to make sure that everything is being addressed appropriately.

Joseph Throneberry:

Thank you. And that'll be one area this year I'll closely be monitoring because I do see some opportunity where if there is an at-risk location within one of the regional areas or there's a repeat pattern where if I am responsible for a set number of schools and yet your random sample of schools dictate that what you've selected for my area, I have a majority in high-risk or even medium-risk level findings. I think we, as an audit committee, would be interested in hearing directly from that leader as to what they're doing and help them and assist with putting their action plan together in monitoring that closely on behalf of the board. Thank you.

Anna Binder:

Member Binder here. I am hearing everything that Member Throneberry is saying, and under our current bylaws, we don't operate that way, but I would be glad to continue this conversation at another agenda item that we have on for today if you're okay with that. And then I do have one follow-up for Ms. Scott. You mentioned that sometimes you get requests or inquiries from the public and they want to know what's going on with their local school.

Anna Binder:

In my experience, the actual school audits are not readily available for the public. They have to be requested. So I am just going to ask out loud, I've never seen a school audit posted on one of my kids' school websites. So if a parent calls you and says, "Hey, something I think crazy is going on over here," and say you do take the time to go do an audit, do you just report back to that requesting parent? Or how is that disclosed back out to the public outside of the reports that this committee receives?

Janette Scott:

So Member Binder, yes, our reports are public record and any member of the public can request those through a public information request. It's very easy to do and we're very timely in getting those out. Again, yes, we don't currently put those on the website again because there's so many that we do each year. It would be a lot and it would be very time-consuming to get those out there. But yes, any report is available to the public.

Anna Binder:

Okay, thank you. Then just one follow-up. So in a future agenda item, I'd like to maybe have that discussion because under the reorg laws, we have to go through a lot of hoops to post meeting minutes and things like that on the school sites, and I'm wondering if maybe there's an avenue in the future that the schools themselves could be responsible for posting the results of their own audits.

Janette Scott:

So that's quite a possibility. That's probably something that would need to be addressed with the deputy superintendent of instruction I would imagine.

Elizabeth Hammer:

Member Hammer. I have a question on the other review hours on the audit plan. So you mentioned that the review hours, it's 1,100 hours are allocated to file reviews, and I just wanted to get clarity if that is with respect to the reviewer of the engagement or just reviewing the documentation and interrelated with that, if the hours for the individual audits presented above include review time or if it's just preparer time.

Janette Scott:

The audit hours for the actual audits does not include review time. The review time is separate, and I call them the audit files, but we do have electronic work papers, but that still requires extensive review from our seniors. So they will go in and review every step, make review notes. Sometimes the auditors will have to maybe go back out, clarify something, but that's what those review hours are for.

Elizabeth Hammer:  
Understood. Thank you.

Joshua Robinson:  
Thank you, Ms. Scott. Thank you, members, for your questions. Any other questions on agenda item 2.06? Okay, hearing none. Agenda item 2.06, which was the review of the 2025, 2026 audit plan is an action item. So with that, I'll seek a motion on 2.06.

Elizabeth Hammer:  
Member Hammer, motion to approve.

Joseph Throneberry:  
Member Throneberry, second.

Joshua Robinson:  
Thank you, members. All in favor, please say aye.

Joshua Robinson, Joseph Throneberry, Anna Binder, Elizabeth Hammer, Jeffrey Share:  
Aye.

Joshua Robinson:  
Anyone opposed, please say no. The ayes have it five to zero. Thank you, Ms. Scott, members on that.

**2.07 Update on the Clark County School District Internal Audit Department.**  
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. 2.07)

*Motion to approve.*  
*Motion: Hammer      Second: Throneberry      Vote: Unanimous*  
*Motion passed*

Joshua Robinson:  
Moving on, agenda item 2.07 is an update on the Clark County School District Internal Audit Department. This item will be the presentation, discussion and possible action on the work performed by and the status of the Clark County School District Internal Audit Department for the current fiscal year. With that, I'll turn it back over to Ms. Janette Scott.



Janette Scott:

Thank you, Mr. Chairman, members of the committee. Janette Scott for the record. So you do have another document. It looks very similar to the audit plan, but this lays out as of July 25th, what we had done for the current fiscal year. The reason that obviously it's back to July 25th, is because we

Janette Scott:

have to have the documents in by a certain time to be posted. So we were just barely a month into the new fiscal year, but everybody's been working really hard.

So you can see that under the construction area, we do have our Northeast CTA construction audit ongoing, and that is currently in the test work phase. We have not issued any construction audits. At this point, we do have two follow-ups in progress from last fiscal year. And at this time, no special requests or consulting projects for that. For the general fund as of July 25th, we had issued seven school audits. We do have a significant number currently in progress and a few more have been issued just for your information on that.

And then the department audits, so facility use, that was finalized as of August 6th and you all did receive a copy of that. And then for the planned audits, the internal assessment that will be done next month in September are bus operations and/or white fleet. We're anticipating a start in late second quarter for that. And the same for the preventive maintenance processes, specifically late second quarter. And then for the technology and user support audit, we're anticipating a start in third quarter for that. That's how we have that. Well, we did have the one issued. No follow-ups issued at this time. Reviews are ongoing. Currently, training is minimal because we have not brought those people on yet. And then special requests, we do have one in progress and two requests that have yet to be assigned. Those will be assigned shortly. So that is currently where we are.

Joshua Robinson:

Thank you, Ms. Scott, for the update. I wanted to mention before and I didn't, you've dedicated over 1,000 hours to keeping your staff up to date, trained and I think that's admirable and represents the continued quality that you provided the district. So thank you for that commitment. And I have a question about your IA, internal assessment. Can you please refresh my memory? Are you doing an external QAR or is this an internal QAR you're doing this year?

Janette Scott:

So Mr. Chairman, this review, internal assessment that is on here, is done by our department. We do that ourselves, our self-assessment that's required annually. We do the external quality assessment every five years, and the next one is due in fiscal '27.

Joshua Robinson:

Thank you. Appreciate the reminder. Any other questions, members, on 2.07?

Elizabeth Hammer:

Member Hammer. Can you briefly describe the nature of the special requests in progress and that are about to start?

Janette Scott:

Those all three have been requested by principals for schools.

Joshua Robinson:

Thank you, Ms. Scott. Hearing no further questions. Agenda item 2.07 was the update on the Clark County School District Internal Audit Department. This is an action item. Do I have a motion, members?

Elizabeth Hammer:

Member Hammer, motion to approve.

Joseph Throneberry:

Member Throneberry, second.

Joshua Robinson:

Thank you, members. All in favor, please say aye.

Joshua Robinson, Joseph Throneberry, Anna Binder, Elizabeth Hammer, Jeffrey Share:

Aye.

Joshua Robinson:

Anyone opposed, please say no. Thank you. The ayes have it five to zero.

### **2.08 EthicsPoint Incident Management.**

EthicsPoint Incident Management. [Contact Person: RoAnn Triana] (Ref. 2.08)

Joshua Robinson:

The next item will be agenda item 2.08, which is an update on the EthicsPoint Incident Management System. With that, I'd like to turn over to... Ms. RoAnn Triana?

RoAnn Triana:

Correct.

Joshua Robinson:

Thank you, Ms. Triana.

RoAnn Triana:

Mr. Chairman, members of the committee, Superintendent Ebert. My name is RoAnn Triana, Chief of HR Clark County School District. At this time, I would like to hand it over to director Chris Greathouse. He comes to us from employee management relations and he has some information for you regarding EthicsPoint Incident Management.

Chris Greathouse:

Thank you. Chris Greathouse for the record. So in front of you, we have provided the report from the last meeting forward to July 10th just because of when records were requested. So we had 101 entries into EthicsPoint during that time period for this committee's purpose, looking for a high-level overview of accounting, auditing, internal financial controls. And then I also included embezzlement just because of the terminology of it and we had a couple cases that fell into that category.

So we did have two cases under accounting, auditing and internal financial control. We had case 872. This was an allegation that was brought forth that the principal was not paying for their SBAC tutoring and withholding funds. After reviewed by the region, this case was closed as unfounded. As a side note before I go forward, just remember that those individuals who are making these reports are choosing on their own which drop-down category they feel appropriately fits their complaint in the system.

The next one is case 906 and this included an allegation that teachers were being forced by the office manager to use their personal credit cards to purchase items such as supplies to pay for student field trips and them being reimbursed on the backside, the back-end of the trip or them making those purchases. That principal reported to us that he addressed the allegation or addressed the concern with the office manager in regards to what the complaint was.

And then the two that fell under embezzlement, we had case 867. This reporter felt that the principal was favoring one club, a student club over other student clubs when it came to money that was being used for those club activities. That was sent to a school associate superintendent to review. After the SGF budget was reviewed, they reviewed the meeting agenda, the expenses, the approvals by the SGF committee that school associate superintendents closed the case out as unfounded.

And then the last one we had under embezzlement was case 912. And that was an allegation that a special education instructional facilitator, known as SEIFs in the school district, had taken another special education teacher's IEPs to claim as her own to get a financial gain with the IEP bonus. It's a bonus that's given to special education teachers that meet criteria for completing their student IEPs.

This was looked into and the allegation was unfounded as the person that was alleged to have done this was actually an administrator during that time period and it was just unfounded that it wasn't done. So those were the four cases. There was no follow-up from the prior meeting as all of those cases were closed at that time and we had no follow-up to go forward. With that, if you have any questions?

Joseph Throneberry:

Member Throneberry. In regards to the total EthicsPoint cases that we have open, what is our percentage or approximate in terms of over six months? Or are these being worked timely by the teams?

Chris Greathouse:

So my personal analyst just sent me... We do a monthly report. Her job is to continually do follow-ups with our cases to make sure that they're not sitting out there. So I just got the report last week. There is five cases that are current cases within the last two to three weeks. So we don't have anything that's pending outside of that.

Joseph Throneberry:

Outstanding. Thank you.

Elizabeth Hammer:

Member Hammer. I have a question on the second accounting auditing internal control case you mentioned was addressed, it sounded, at the school level. Since the issue was addressed, I just wanted to get clarification if that allegation constituted an internal control gap or a circumvention of internal controls?

Chris Greathouse:

So the way our department does the EthicsPoints is they come into our department, we review them and we determine where or who is responsible for looking into the concern that was made. About 98% of them go to the regions because they're typically reports that are alleged against principals at schools. So in the email that we send to them, which includes the EthicsPoint, we tell them that they need to do an independent investigation into the allegation.

And if at any time they find that their investigation looks like it's going to lead towards discipline that they are to then bring back in employee management relations to assist with any investigation that needs to take place. Typically, on most of our cases, they don't go that direction. We typically get an email back from the individual that we sent the EthicsPoint to, that they inform us that they've looked into it, that they've done X, Y, Z and that the case was unfounded or they spoke to the person.

For that case, that principal, in his response to us, just indicated that he was going to review that process with the office manager. So it didn't include any formal discipline in that case, and we didn't get any more information from him from that principal.

Joseph Throneberry:

Member Throneberry. Following up on that, your internal quality control to review the work done, you're farming a lot of these out into the regions. To make sure that if I made a complaint, a member of the public made the complaint that that was investigated thoroughly and consistent with department practice, what quality assurance are we doing to ensure that happens?

Chris Greathouse:

So all school sites and departments own their discipline of their employees at their school sites. Our department is really there to assist them through that disciplinary process. A lot of our EthicsPoints do not come back to EMR with a categorization of this looks to be disciplinary in nature, that someone's actually done something that's against a regulation or policy and that's where they come back to EMR if you need that assistance is there. We don't see that happening with the majority of the cases.

Joseph Throneberry:

And my concern, thank you for that information, would be to make sure that we don't have any problems with whom we may be referring that to, such as they looked at it or there was a complaint two weeks ago, two months ago that was unfounded. And then I'm just going to assume that this is unfounded as well, that we're doing a thorough investigation or we have a basis for closing that case out because it's not just a number of complaints.

A principal could upset the local community and parents and be the subject of a bunch of complaints, but as long as we know that each one had a standard of investigation, that the EthicsPoint case was reviewed at the end to just make sure they're not closing it out, that there's no bias, not to say that there would be, but each investigation that is conducted consistently, whether here in Las Vegas or up in Mesquite, that the teams are doing that uniformly across the district.

Chris Greathouse:

Member Throneberry, that's something I'll definitely take to leadership and get guidance in that direction with follow up on those cases.

Joseph Throneberry:

Thank you.

Anna Binder:

Member Binder. It was my understanding many years ago when we first started getting these reports presented to us on EthicsPoint, that it was more of the reporting system versus the accountability side. And so my understanding of our bylaws and the system in place was exactly for that. People can go in, use the system to make the reports. EMR then distributes it appropriately to whoever in the district responsible for any such complaint. And that is taken care of internally because sometimes if it was substantiated, it would go into the path of human resources and that is not our purview.

And so I understand your ask of just making sure we don't just distribute it out and then there's no follow up or, "Oh, hey, they all went to John Smith and John Smith just unsubstantiates everything." I do like to believe and go to sleep at night that this district likes to protect itself and its employees and our educators and admin and students and support staff. And I think my skepticism of things getting pushed under the rug have tremendously gone away with the change in cabinet

Anna Binder:

and leadership and just getting to know over the years our amazing employees who do this work day in and day out.

I would be more afraid of things getting pushed under the rug at the local precinct level where they're never reported to the top, is my personal opinion of how I see things in the community when they come back from parents and support staff and principals. So I do like to have a lot of faith in that.

My one question is... Actually, I have two. And you guys brought it up, so I'm going to ask for a little clarification. In the event, for example, on the allegation that the admin took IEPs for a bonus, would the admin even be eligible for any side bonus? Because my understanding is the team and the educator are the ones who prepare those. So just for any educator listening, if that were to happen to them, I would not think an admin would be eligible for any said bonus.

Chris Greathouse:

Member Binder, thank you for the question. You're correct, and that's why it was unfounded. The allegation was made against a person that when they investigated, it was an actual administrator and they're not eligible for that bonus at all.

Anna Binder:

Okay, thank you so much. And then my last question is about school-generated funds. And so I can't get too particular, but let's say hypothetically that the allegation about the club, I don't want to get too specific, but let's say in the event that that was substantiated and there was a misappropriation from the school-generated funds, say, from volleyball to football or vice versa, wherever it landed or lands, what is the policy or procedure for either the reimbursement back to school-generated funds?

That actually is something I don't see in our school audits as a direction a lot of the time. Not that I've seen that particular one happen, but we have sometimes other things happen, and I don't recollect seeing an instruction that they have to reimburse or replace the money if it's misappropriated.

Chris Greathouse:

Member Binder, not something that would flow through my department. In the scenario you gave, there would definitely be an investigation. It would definitely involve internal audit, us waiting for the return of the audit, and then our department assisting that supervisor in a full investigation, potential discipline. As far as reimbursement of those funds, I am outside of the loop of the direction that would go. I don't know if Ms. Scott has more to add to that?

Janette Scott:

I'll jump in here and make sure I understand the question, Ms. Binder, members of the committee. So if it is a true misappropriation where funds have disappeared from the district and we do an

Janette Scott:

investigation and it goes through the whole channels, EMR, school, police and that, then the schools are instructed to report that to risk management. Because that's where, if they are eligible for a reimbursement, it would come from that and from the insurance. If I am incorrect, please somebody correct me, but I do believe that is the case. If it's simply a matter of monies being transferred inappropriately from one club account to another in the schools, there's processes for them to transfer those monies back. They have forms to fill out with the appropriate approvals and all that. So that's how that would happen.

Anna Binder:

Okay, thank you for that clarification. So we would not see it in the actual school audit report. It would have been reported and go through another avenue?

Janette Scott:

So the school audits, basically, especially when it is an investigation, we simply report what we have found. We will, depending on the audit, if it's an investigation, a lot of times, you won't see a recommendation because they're working on that with school police and EMR. But if it's a regular school audit and we have noted that funds were transferred inappropriately, you will see that in the recommendation to transfer those back if appropriate. So those types of recommendations are made in the report.

Joshua Robinson:

Thank you, members. Thank you Ms. Triana and Mr. Greathouse for the update agenda. Item 2.08 was informational in nature.

Jhone Ebert:

Mr. Chair, may I?

Joshua Robinson:

Yes, Superintendent, please.

Jhone Ebert:

I apologize. Good afternoon. Thank you. And especially related to EthicsPoints and all the presentations that you've been provided this afternoon, amazing staff and thank you for serving, number one. I've been listening for the entire time and I love your questions. What I would add is as we've been able to get to be reacquainted with Janette and team, the proactive nature of the Clark County School District and how we're moving forward, I too have looked at the data and she, a little bit, alluded to principals and principals' meetings and asking the question of how do we ensure... I'd like to say, everybody's going to be perfect at the end of the day, but we know that we wouldn't have auditors if you couldn't find things.

Jhone Ebert:

So you'll find things. But to the level and depth of which we start to find things, I want to minimize that period. And one of the discussions that we had in the professional development of our school-based staff was that sometimes the leadership within the individual schools is delegating the training to others. We need to make sure that all of the leaders fully understand so that they can support their staff within the schools. And so Dr. Jesse Walsh, myself, Janette, have gone through a list making sure that this person hasn't received professional development or has not demonstrated competencies in this area.

Then we're going to make sure that they receive the support that they need to be successful. That's all what it's about. I again, really appreciate the time that you all offer. I'm excited too about the new team, the two new deputies here, as well as our new CFO, Dayhoff, and that we still have our existing staff that has a lot of institutional knowledge to help us all move forward. So thank you.

Joshua Robinson:

Thank you, Madam Superintendent. Pleasure to have you here today.

### **2.09 Agenda Planning and Future Meetings.**

Discussion on requests for agenda items and future meetings. [Contact Person: Joshua Robinson]

Joshua Robinson:

With that, members, agenda item 2.09. This is going to be a discussion on agenda items or requests for future agenda items at future meetings. Members, do you have any comments on agenda item 2.09?

Anna Binder:

All right, Member Binder. Thank you, Mr. Chair. So a discussion that I've had with most of the elected trustees in the course of the last two years, and I have had, privately, a conversation with our chair when we were under old leadership. And Mr. Robinson and I decided to let it go at the time because under the old leadership we knew there wasn't going to be a meeting of the minds with what we discussed. And so I believe, Mr. Chair, our next meeting is a joint meeting, I believe, in November with the trustees.

Joshua Robinson:

Yes, Ms. Binder.

Anna Binder:

Okay. Which we will go over our annual external audit. And so not that meeting, but our next one, I believe, which will take place in February 2026.



Joshua Robinson:

Yes, Ms. Binder. That's correct.

Anna Binder:

Okay. That I would like to have a meeting again with our chair to go over those items from a few years ago and potentially bring those and maybe some other ones back to the new superintendent as well as our current school board trustee, Irene Bustamante Adams, for further discussion. So I don't know if it would actually land on our February agenda, but I would like to bring that work forward, which could potentially include a survey of the trustees. There seems to be a disconnect of what they think we do and what we actually do, and sometimes the public has that misconception as well.

And so I think somewhere we could get a survey to the actual trustees to find out where they land individually on that scale and what they would like to see as well from us. And I have to agree with Superintendent Ebert, and I said it earlier in the meeting, that I think as we move forward, making sure we're all on the same page, everything going forward, that we're all still on par with the expectation and people realize that is the reality, I think the better footed will be in continuing the work and progressively and positively moving forward.

Joseph Throneberry:

Member Throneberry. I would concur with my fellow board member, and I think it would be a good opportunity to look at our bylaws and make sure everyone's on the same page going forward with the new administration.

Joshua Robinson:

Thank you, members, for the commentary. I do agree. And as my role as chairperson, I have the opportunity to meet with trustees and I welcome to share that feedback with this committee as well as discuss how we can better engage with other trustees to make sure, to Ms. Binder's point, that we are aligned on our mission and objectives collectively. Thank you.

Members, any other comments for future meetings you'd like to discuss today? Thank you, members. That was just a discussion item, so there'll be no further action on agenda item 2.09.

### **Public Comment on Items Not Listed as Action Items on the Agenda**

Joshua Robinson:

Moving on, agenda item 3.01 is a public comment on items not listed as action items on today's agenda. Mr. Caruso, are there any members of the public who'd like to speak as part of agenda item 3.01?

Joe Caruso:

No, Mr. Chairperson.

Joshua Robinson:  
Thank you, Mr. Caruso.

**Adjourn:** 12:30 p.m.

*Motion to adjourn.*

*Motion: Binder      Second: Throneberry      Vote: Unanimous*

*Motion passed*

Joshua Robinson:

Hearing none, agenda item four is adjournments. Do I have a motion to adjourn from the membership?

Anna Binder:

Member Binder. I'd like to make a motion to adjourn at 12:30 PM.

Joseph Throneberry:

Member Throneberry, second.

Joshua Robinson:

Thank you, Ms. Binder and members. All in favor, please say aye.

Joshua Robinson, Joseph Throneberry, Anna Binder, Elizabeth Hammer, Jeffrey Share:

Aye.

Joshua Robinson:

All opposed? Ayes have it five to zero. It is indeed 11:30 AM. Thank you, Ms. Binder and thank you everyone for listening today. Have a wonderful afternoon.