

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

Friday, August 19, 2022

11:05 a.m.

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

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

Also present were: Luke Puschnig, General Counsel, Office of the General Counsel; Jason Goudie, Chief Financial Officer, Business and Finance Unit; Janette Scott, Director, Internal Audit Department, Office of the Superintendent; Chris Greathouse, Director, Employee-Management Relations, Human Resources Division; and Cindy Krohn, Director, Board Office.

(Due to technical issues, most of the dialogue during this meeting was indiscernible.)

Flag Salute

Mr. Robinson led the Pledge of Allegiance.

Adopt Agenda

No action was taken on the adoption of the agenda.

Public Comment Period on Non-Agenda Items

None.

Approve Election of a Chairperson

Approval on the election of a chairperson for the Clark County School District Board of Trustees Audit Advisory Committee for the 2022-2023 fiscal year.

Ms. Binder nominated Mr. Robinson to serve as chairperson.

Motion to elect Josh Robinson as Chairman of the Audit Advisory Committee.

Motion: Binder Second: Rogers Vote: Unanimous

Approve Minutes

Approval of minutes from the meeting of February 23, 2022.

Ms. Binder requested the language, "...and discussion and information for future agendas" be added to the end of the sentence on page 5 of 5, under "Information on EthicsPoint Incident Management System."

Motion to approve.

Motion: Bashaw Second: Rogers Vote: Unanimous

Approve Review of the Risk Assessment of the Clark County School District for the 2022-2023 Fiscal Year

Approval regarding the Clark County School District Internal Audit Department assessment of risk for the fiscal year 2022-2023, including but not limited to the general fund and CIP, as recommended in Reference 3.03.

Ms. Scott presented the Internal Audit Department Audit Universe with Risk Rankings for fiscal year 2022-2023, as shown in Reference 3.03.

Motion to approve.

Motion: Rogers Second: Bashaw Vote: Unanimous

Approve Review of the 2022-2023 Audit Plan of the Clark County School District Internal Audit Department

Approval of the proposed audit plan of the Clark County School District Internal Audit Department for the 2022-2023 fiscal year and the rolling audit plan, as recommended in Reference 3.04.

Ms. Scott presented the proposed audit plan of the CCSD Internal Audit Department for the 2022-2023 fiscal year and the rolling audit plan, as shown in Reference 3.04(A) and Reference 3.04(B), respectively.

Motion to approve.

Motion: Rogers Second: Binder Vote: Unanimous

Approve Update on the Clark County School District Internal Audit Department

Approval on work performed by and the status of the Clark County School District Internal Audit Department for the current fiscal year, as recommended in Reference 3.05.

Ms. Scott provided an update on the CCSD Internal Audit Department Audit Plan for Fiscal Year 2023 as of August 9, 2022, as shown in Reference 3.05.

Motion to approve.

Motion: Binder Second: Rogers Vote: Unanimous

Information on EthicsPoint Incident Management System

Information on the EthicsPoint Incident Management System.

Mr. Greathouse provided an overview of the EthicsPoint Incident Management System process for receiving and investigating incident reports.

Agenda Planning and Future Meetings

Discussion on requests for agenda items and future meetings.

Mr. Robinson noted the next Audit Advisory Committee meeting would be held in conjunction with the Board of Trustees in mid-November.

Public Comment Period on Non-Agenda Items

David Gomez said he has a lot of questions regarding audits and stated he would not make allegations, but he would be watching.

Adjourn: 11:47 a.m.

Motion: Bashaw Second: Binder Vote: Unanimous