

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

Monday, September 16, 2019

3:07 p.m.

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

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

Also present were: Lola Brooks, Trustee; Diane Bartholomew, Deputy Chief Financial Officer, Business and Finance Unit; Janette Scott, Director, Internal Audit Department, Ancillary Support; and Cindy Krohn, Director, Board Office.

Flag Salute

Trustee Brooks led the Pledge of Allegiance.

Adopt Agenda

Adopt agenda.

Motion: Rogers Second: Robinson Vote: Unanimous

Public Comment 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 2019-2020 fiscal year.

Motion to nominate Joshua Robinson to serve as chair for the Audit Advisory Committee.

Motion: Rogers Second: Bashaw Vote: Unanimous

Approve Minutes

Approval of minutes from the meeting of March 7, 2019.

Motion: Bashaw Second: Robinson Vote: Unanimous

Review of the Clark County School District Audit Advisory Committee Bylaws and Calendar
Discussion and review of the Clark County School District Audit Advisory Committee Bylaws and Calendar.

Trustee Brooks gave an overview of the Audit Advisory Committee Bylaws and Calendar.

Ms. Bartholomew gave a brief overview of the joint meeting with the Board of School Trustees and the Audit Advisory Committee that takes place annually.

Approve Review of the Risk Assessment of the Clark County School District for the 2019-2020 Fiscal Year

Approval regarding the Clark County School District Internal Audit Department assessment of risk for the fiscal year 2019-2020, including but not limited to, the general fund and Capital Improvement Program, as recommended in Reference 3.04.

Ms. Scott gave an update on the CCSD Internal Audit Department risk assessment for fiscal year 2019-2020, as outlined in Reference 3.04.

Approve Review of the 2019-2020 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 2019-2020 fiscal year and the rolling audit plan, as recommended in Reference 3.05.

Ms. Scott gave an update on the CCSD Internal Audit Department audit plan for fiscal year 2019-2020, and the rolling audit plan, as outlined in Reference 3.05.

Approve Review of Clark County School District Regulation 3420, Periodic Audits

Approval regarding the review of Clark County School District Regulation 3420, Periodic Audits, as recommended in Reference 3.06. Any changes recommended to Regulation 3420 at this meeting will be brought forward to the Board of School Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of School Trustees.

Ms. Scott briefly reviewed CCSD Regulation 3420 and said this document serves as the audit charter.

Agenda Planning and Future Meetings

Discussion on requests for agenda items and future meetings.

November 18, 2019, joint meeting with the Board of School Trustees.

Public Comment on Non-Agenda Items

None.

Adjourn: 3:38 p.m.

Motion: Rogers Second: Bashaw Vote: Unanimous