

DRAFT

Minutes
Clark County School District
Special Meeting of the Board of School Trustees
Audit Advisory Committee

TELECONFERENCE ONLY

Wednesday, September 30, 2020

1:01 p.m.

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

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

Also present were: 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.

Adopt Agenda

Adopt agenda.

Motion: Rogers Second: Bashaw Vote: Unanimous

Public Comment on Agenda Items

None.

Approve Minutes

Approval of minutes from the meeting of June 23, 2020, as recommended.

Motion: Goulding Second: Bashaw 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.

Ms. Scott provided an update on work performed by the CCSD Internal Audit Department as of September 23, 2020, as shown in the Audit Plan Update for Fiscal Year 2021, Reference 3.02.

Mr. Robinson asked if any of the current challenges due to COVID-19, such as the remote working environment or technology issues, have impacted the Internal Audit Department's ability to complete the audit plan thus far or in the future.

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

Ms. Scott said she previously adjusted a number of hours for school audits and special request audits in the audit plan based on the anticipated closing of schools, and so far, she believes the department is doing well and is keeping up with the timeline of the plan.

Mr. Robinson asked Ms. Scott to speak to the resource constraints the Internal Audit Department deals with.

Ms. Scott said one issue that comes up consistently is the need for more auditors and how more auditors could help them get to some of the departments in the District that they normally do not get to. She said audit software would also be very helpful, and she hopes to be able to obtain that in the future.

Mr. Goudie spoke to the lack of resources needed to properly utilize the Internal Audit Department and said they are focusing their resources in the appropriate areas given the resources that are available. He shared that he has had some conversations regarding the potential to essentially charge schools for the work that the Internal Audit Department does for the schools, given that school audits are not taxpayer dollars but school funds. He said this would potentially help to free up those funds to hire more staff for the Internal Audit Department.

Motion to approve.

Motion: Rogers Second: Goulding Vote: Unanimous

Public Comment on Non-Agenda Items

None.

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

Mr. Bashaw asked if there has been any estimation or analysis to show areas that are currently not being addressed due to the lack of adequate funds and how that would change if the resources were available.

Ms. Scott said she has not done any projections of the number of audits they would be able to complete if they had an additional three or four auditors, but they know they are currently not conducting enough department audits.

Mr. Bashaw asked what the population of the departments is.

Mr. Goudie said that varies and there are departments, units, divisions, et cetera, but there are a significant number of auditable entities in the District they should be looking at.

Mr. Rogers asked how much time is devoted toward prevention, such as through training and updating internal controls, for instance.

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

Ms. Scott said besides the risk assessment that is conducted annually, they do not provide training for any departments. She said recommendations for mitigating any issues found during department audits are provided.

Mr. Goudie added that the Human Capital Management System (HCMS) that has been put in place has been significant in terms of preventative-type controls.

Adjourn: 1:27 p.m.

Motion: Rogers Second: Bashaw Vote: Unanimous