

Minutes
Clark County School District
Special Meeting of the Board of School Trustees
Clark County School District Administrative Center
5100 W. Sahara Avenue, Room 242
Las Vegas, Nevada 89146

Audit Advisory Committee

Thursday, September 30, 2021

1:00 p.m.

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

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

Also present were: Jason Goudie, Chief Financial Officer, Business and Finance Unit; Janette Scott, Director II, Internal Audit Department, Office of the Superintendent; Luke Puschnig, General Counsel, Office of the General Counsel; and Lisa Chrapczynski, Administrative Secretary II, Office of the Board of Trustees.

Adopt Agenda

Adopt agenda.

Motion: Bashaw Second: Rogers Vote: Unanimous

Introductions

Introduction of members of the Audit Advisory Committee and District staff.

Public Comment on Non-Agenda Items.

None.

Election of a Chairperson

Election of a chairperson to the Clark County School District of Trustees Audit Advisory Committee for fiscal year 2021-2022.

Motion to elect Josh Robinson as chairperson for the 2021-2022 fiscal year.

Motion: Bashaw Second: Lewis Vote: Unanimous

Approve Minutes

Approval the minutes from the meeting of February 23, 2021.

Motion: Bashaw Second: Rogers Abstain: Binder Vote: Passed

Review of the Risk Assessment of the Clark County School District for the 2021-2022 Fiscal Year.

Approval of the Clark County School District Internal Audit Department assessment of risk for the fiscal year 2021-2022, including but not limited to the general fund and CIP, as recommended in Reference 3.03.

Ms. Scott gave an update on the Clark County School District assessment of risk for fiscal year 2021-2022, including but not limited to the general fund and CIP.

Mr. Robinson asked if there could be risk factors developing over the next 18 months.

Ms. Scott said she continues to speak with various departments to keep on top of these things.

Mr. Robinson ask if there could be risks with suppliers.

Mr. Goudie said CCSD has seen similar challenges that other districts are facing but it has not been significant where it has changed the risk profile or the way the District does business.

Ms. Lewis asked if the District has had issues purchasing food.

Mr. Goudie said some items were not available; however, menus were adjusted during that time.

Dr. Rogers asked if there was any changes to policy, procedures, or procurement, as well as any change with the new funding coming from the state.

Ms. Scott said she would be allocating hours for the review of new funding. In response to policies, procedures, and procurement, to her knowledge, there were no changes.

Ms. Binder asked about the anonymous tip line available for employees.

Mr. Goudie said a third party, Ethics Point, handles the tips. If an investigation is required, the Chief of Staff manages the process.

Discussion took place regarding a future agenda item on Ethics Point.

Motion to approve.

Motion: Rogers Second: Binder Vote: Unanimous

Review of the 2021-2022 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 2021-2022 fiscal year and the rolling audit plan, as recommended in Reference 3.04

Ms. Scott gave an update on the 2021-2022 Audit Plan of the Clark County School District Internal Audit Department.

Mr. Bashaw asked if a third-party vendor manages gate receipts.

Review of the 2021-2022 Audit Plan of the Clark County School District Internal Audit Department.
(continued)

Ms. Scott replied yes and said that Ticket Spicket is the vendor that is used. She added that there are no longer cash sales at athletic games.

Mr. Robinson asked when the last external and course level assessment took place.

Ms. Scott said the last one was in 2017 and one is scheduled this coming February or early March.

Mr. Robinson asked what the scope of work is.

Ms. Scott said it would be around workers compensation.

Ms. Binder asked if Eide Bailey would audit the federal grants.

Mr. Goudie said the external auditor audits the financial statement and the federal requirements for the Single Audit Act. He feels they will also address the Elementary and Secondary School Emergency Relief Fund (ESSER).

Motion to approve.

Motion: Bashaw Second: Lewis Vote: Unanimous

Update on the Clark County School District Internal Audit Department.

Approval on the 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 gave an update on the Clark County School District Internal Audit Department as of September.

In regards to the new software mentioned in the update, Mr. Bashaw asked if it would change how the work is done.

Ms. Scott said it would change some of the work, especially if the staff needs to work from home. She also feels it will help when they do department audits.

Mr. Robinson asked what the scope of the Facility Asset Management Information System (FAMIS) audit would be.

Ms. Scott said they will focus on the maintenance work order system and if it is being utilized.

Motion to approve.

Motion: Rogers Second: Lewis Vote: Unanimous

Public Comment on Non-Agenda Items.

None.

Adjourn 1:36 p.m.

Motion: Rogers Second: Bashaw Vote: Unanimous