

Minutes
Clark County School District
Special Meeting of the Board of School Trustees
Edward A. Greer Education Center, Board Room
2832 E. Flamingo Road, Las Vegas, NV 89121

Joint Meeting with the Audit Advisory Committee

Monday, November 18, 2019

5:37 p.m.

Roll Call: Members Present

Lola Brooks, President
Linda P. Cavazos, Vice President
Irene Cepeda, Member
Deanna L. Wright, Member
Linda E. Young, Member

Members Absent

Chris Garvey, Clerk
Danielle Ford, Member

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

Also present were: Mary-Anne Miller, Board Counsel, District Attorney's Office; Diane Gullett, Deputy Superintendent, Office of the Deputy Superintendent; Eric Bashaw, Member, Audit Advisory Committee; Elsie Lavonne Lewis, Member, Audit Advisory Committee; Joshua Robinson, Member, Audit Advisory Committee; B. Keith Rogers, Member, Audit Advisory Committee; Jason Goudie, Chief Financial Officer, Business and Finance Unit; Elizabeth Carrero, Executive Manager/Director II, Office of the Superintendent; Cindy Krohn, Director, Board Office; Lisa Chrapcynski, Administrative Secretary II, Board Office; Chris Whetman, Senior Manager, Eide Bailly LLP; John Hansen, Audit Manager, Eide Bailly LLP; and Tammy Miramontes, Engagement Partner, Eide Bailly LLP (via teleconference call).

Flag Salute

Trustee Young led the Pledge of Allegiance.

Adoption of the Agenda

Adopt agenda.

Motion: Wright Second: Cavazos Vote: Unanimous

Public Comment on Non-Agenda Items

None.

Presentation of the Annual Independent Auditor's Report for the Fiscal Year Ended June 30, 2019

Presentation and discussion of the annual Independent Auditor's Report for the Fiscal Year Ended June 30, 2019, by representatives from Eide Bailly LLP.

Presentation of the Annual Independent Auditor's Report for the Fiscal Year Ended June 30, 2019 (continued)

Mr. Hansen reviewed the Independent Auditor's Report as shown in Reference 3.01 (A) and a summary of the Comprehensive Annual Financial Report (CAFR), Reference 3.01 (B). He also briefly reviewed the Management's Response to Auditor's Findings and updated Corrective Action Plan as shown in Reference 3.02, pages 24-27.

Approve Independent Auditor's Narrative Report of Recommendations and District Responses to Recommendations for the Fiscal Year Ended June 30, 2019, and Independent Auditor's Statements on Nevada Revised Statutes Compliance

Approval to accept the Clark County School District's responses to the independent auditor's recommendations for the fiscal year ended June 30, 2019, with the written narrative and responses being incorporated by reference into the minutes of this meeting, and with the entire report being transmitted and filed as required in Nevada Revised Statutes (NRS) 354.624; and approval to accept the independent auditor's statements on NRS compliance for the fiscal year ended June 30, 2019, including the necessary corrective actions, if any, with the statements being transmitted and filed, as required in NRS 354.6245, as recommended in Reference 3.02.

Mr. Hansen reviewed the Independent Auditor's Narrative Report of Recommendations and District Responses to Recommendations and Independent Auditor's Statements on Nevada Revised Statutes (NRS) Compliance as shown in Reference 3.02.

Motion to approve.

Motion: Young Second: Cavazos Vote: Unanimous

Qualitative Budget Forecast Update

Presentation and discussion on the current budget forecast related to the most recent actual financial information available.

Mr. Goudie reviewed portions of the Comprehensive Annual Financial Report (CAFR), Reference 3.01 (B), and presented the Qualitative Budget Forecast Update as shown in Reference 3.03.

Authorize 2018-2019 Recap of Budget Appropriation Transfers

Authorization to include the Recap of Budget Appropriation Transfers between governmental functions of all funds for the period beginning July 1, 2018, and ending June 30, 2019, in the official Board minutes, as recommended in Reference 3.04.

Mr. Goudie presented the Recap of Budget Appropriation Transfers that happened throughout the year as outlined in Reference 3.04.

Motion to approve.

Motion: Cepeda Second: Young Vote: Unanimous

Board and Superintendent Communication

None.

Trustee Request for Agenda Items or Information

None.

Public Comment on Non-Agenda Items

None.

Adjourn: 6:48 p.m.

Motion: Young Second: Cavazos Vote: Unanimous