

AGENDA
CLARK COUNTY SCHOOL DISTRICT
SPECIAL MEETING OF THE BOARD OF SCHOOL TRUSTEES
ADMINISTRATIVE CENTER, ROOM 466
5100 WEST SAHARA AVENUE, LAS VEGAS, NV 89146
WEDNESDAY, JANUARY 14, 2015
9:30 A.M.

AUDIT ADVISORY COMMITTEE

Note: In conformance with the Open Meeting Law, it is hereby noted that the agenda for the meeting of the Clark County School District Board of School Trustees, Audit Advisory Committee, has been posted at the following locations:

Boulder City Library	Moapa Valley Library
Green Valley Library	Mount Charleston Library
Indian Springs Library	North Las Vegas Library
Laughlin Library	Sandy Valley Library
Mesquite Library	Sandy Valley Middle School
Moapa Town Library	West Charleston Library
Moapa Valley High School Library	West Las Vegas Library
Edward A. Greer Education Center	Whitney Library
Clark County School District Administrative Center	
Clark County School District Web site - www.ccsd.net	
Nevada Public Notice Web Site – http://notice.nv.gov	

Roll Call: Patrick Patin, Chairman
Colleen Boyle, Member
Anthony Mook, Member
Patricia Morris, Member
B. Keith Rogers, Member

Erin Cranor, Board of School Trustee Liaison

The Audit Advisory Committee may take items on the agenda out of order; may combine two or more agenda items for consideration; and may remove an item from the agenda or delay discussion relating to items on the agenda at any time.

The meeting agenda and any reference material are available for viewing electronically at <http://www.boarddocs.com/nv/ccsd/v/Board.nsf/Public> under the Meetings tab. In addition, members of the public may request a copy of the agenda and reference material for the meeting by contacting Cindy Krohn at the Office of the Board of Trustees at (702) 799-1072. A copy of the agenda and reference materials are also available at the public meeting.

Members of the public requiring special assistance or accommodations at the meeting, including translators for Spanish and other languages, are requested to contact Cindy Krohn at 5100 West Sahara Ave., Las Vegas, NV or by calling (702) 799-1072, at least 24 hours in advance.

THE VISION OF THE BOARD OF SCHOOL TRUSTEES

All students progress in school and graduate prepared to succeed and contribute
in a diverse global society.

The Audit Advisory Committee recognizes that its deliberative process benefits greatly from public input and perspective. Those wishing to address the Committee may sign up to speak by calling the Board office at (702) 799-1072 during regular business hours and at least 3 hours prior to the scheduled start of the meeting. Alternatively, speakers may sign up in person immediately prior to the beginning of the meeting. Prior to each agenda item being voted on, members of the public are allowed to speak on the item after the Committee's discussion and prior to their vote. Customarily, speakers will be called in the order in which they signed up. No person may sign up for another individual. No person may yield his or her time to another person. Generally, a person wishing to speak on agenda items will be allowed 3 minutes to address the Committee.

1.01 PUBLIC COMMENT PERIOD. Should a member of the public wish to speak on matters within the jurisdiction of the Committee not listed as action items on the agenda, they may speak during the Public Comment Period. Public comment during this agenda item shall not exceed 20 minutes. If there are still members of the public wishing to address the Committee after the allotted time of 20 minutes, they will be able to address the Committee during agenda item 3.01 Public Comment Period. The public should be aware that the Committee is unable to deliberate or take action on the items raised during the Public Comment Period.

1.02 ADOPTION OF THE AGENDA. **(For Possible Action)**

2. AUDIT ADVISORY COMMITTEE

2.01 APPROVAL OF THE MINUTES. Discussion and possible action on the approval of minutes from the meetings of October 23, 2014, and November 14, 2014, is recommended.
(For Possible Action) [Contact Person: Patrick Patin] (Ref. 2.01)

2.02 CLARK COUNTY SCHOOL DISTRICT AUDIT ADVISORY COMMITTEE SELF-EVALUATION. Discussion and possible action regarding an evaluation by the Committee of its performance and efficiency including input from management, internal audit, external audit, and the public.
(For Possible Action) [Contact Person: Patrick Patin]

2.03 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT CONTROL ENVIRONMENT. Presentation, discussion and possible action on the Clark County School District Board of Trustees' Audit Advisory Committee's responsibility to review updates to the control environment including assignment of authority and responsibilities as prescribed by the Bylaws and Calendar of the Committee. **(For Possible Action)** [Contact Person: Patrick Patin] (Ref. 2.03)

2.04 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT'S PURCHASE CARD PROGRAM. Presentation and discussion regarding the processes, risks and controls related to the Clark County School District's purchase card program including recent control changes and periodic controls testing by internal audit. [Contact Person: Patrick Patin]

2.05 UPDATE ON RECENTLY ISSUED GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) PRONOUNCEMENTS. Presentation, discussion, and possible action regarding the accounting, financial reporting and auditing requirements of recently issued GASB pronouncements including GASB Statement No 68, Accounting and Financial Reporting for Pension Plans – an amendment of GASB Statement No. 27. **(For Possible Action)** [Contact Person: Patrick Patin]

2. AUDIT ADVISORY COMMITTEE (continued)

- 2.06 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT INTERNAL AUDIT DEPARTMENT STAFFING AND QUALIFICATIONS. Discussion and possible action regarding the current staffing levels and qualification for the Clark County School District Internal Audit Department. **(For Possible Action)** [Contact Person: Patrick Patin]
- 2.07 UPDATE ON THE CLARK COUNTY SCHOOL DISTRICT INTERNAL AUDIT DEPARTMENT. Presentation, discussion, and possible action on work performed by and the status of the Clark County School District Internal Audit Department for the current fiscal year. **(For Possible Action)** [Contact Person: Patrick Patin] (Ref. 2.07)
- 2.08 UPDATE FROM THE CLARK COUNTY SCHOOL DISTRICT'S FINANCIAL MANAGEMENT DEPARTMENT. Presentation, discussion, and possible action regarding an update from District's financial management department on the current and future expected financial conditions, the budget and the District's budget visualization tool known as "Open Book." **(For Possible Action)** [Contact Person: Patrick Patin]
- 2.09 FUTURE MEETING PLANNING. Discussion and possible action for future meetings of the Audit Advisory Committee. **(For Possible Action)** [Contact Person: Patrick Patin]
- 2.10 AGENDA PLANNING: ITEMS FOR FUTURE AGENDAS. Clark County School District Board of Trustee Audit Advisory Committee members, Board of Trustee members, and Superintendent request to place specific agenda items on future agendas.

3. PUBLIC COMMENT PERIOD

- 3.01 PUBLIC COMMENT PERIOD. Should a member of the public wish to speak on matters within the jurisdiction of the Committee not listed as action items on the agenda, they may speak during the Public Comment Period. Speakers will be given 2 minutes to address the Committee. The public should be aware that the Committee is unable to deliberate or take action on the items raised during the Public Comment Period.

4. ADJOURN. (For Possible Action)