

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, AUGUST 28, 2013
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 Trustees 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	

Roll Call: Patrick Patin, Chairman
Colleen Boyle
Anthony Mook
Patrica Morris
B. Keith Rogers
Erin Cranor, Board Liaison

Pat Skorkowsky, Superintendent of Schools

The Clark County School District Board of Trustees 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/ccsdlv/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 the Office of the Board of Trustees at (702) 799-1072, at least 24 hours in advance.

THE VISION OF THE BOARD OF SCHOOL TRUSTEES

All students will graduate from high school having the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, 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 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. ADOPTION OF THE AGENDA. Discussion and possible action on the adoption of the agenda and addenda, as submitted, is recommended. Items may be called out of order.

2. AUDIT ADVISORY COMMITTEE

- 2.01 ELECTION OF CHAIRPERSON. Discussion and possible action on the election of a Chairperson for the Clark County School District Board of Trustees Audit Advisory Committee for the 2013 – 2014 fiscal year. [Contact Person: Patrick Patin]
- 2.02 ADOPTION OF A MOTION DIRECTING THE CHAIR TO MEET WITH THE INDEPENDENT EXTERNAL AUDITOR INDEPENDENTLY FROM ADMINISTRATION AND INTERNAL AUDITORS FOR THE 2013-2014 FISCAL YEAR. Discussion and possible action regarding a motion directing the Chair to meet with the independent external auditor independently from administration and internal auditors on behalf of the Audit Advisory Committee is recommended.
[Contact Person: Patrick Patin]
- 2.03 ADOPTION OF A MOTION DIRECTING THE CHAIR TO MEET WITH THE DIRECTOR OF INTERNAL AUDIT INDEPENDENTLY FROM ADMINISTRATION AND EXTERNAL AUDITORS FOR THE 2013-2014 FISCAL YEAR. Discussion and possible action regarding a motion directing the Chair to meet with the Director of Internal Audit independently from administration and external auditors on behalf of the Audit Advisory Committee is recommended.
[Contact Person: Patrick Patin]
- 2.04 NEW AUDIT ADVISORY COMMITTEE MEMBER ORIENTATION AND TRAINING. Introduction of committee members and District staff and discussion regarding the Audit Advisory Committee Bylaws and Calendar, an update on the current activities of the committee, and a brief discussion of the Nevada Open Meeting Law to be led by the Chair. [Contact Person: Patrick Patin] (Ref. 2.04)
- 2.05 APPROVAL OF THE MINUTES. Discussion and possible action on the approval of minutes from the committee meeting of March 20, 2013, is recommended. [Contact Person: Patrick Patin]
- 2.06 UPDATE ON THE EXTERNAL FINANCIAL STATEMENT AUDIT FOR THE CLARK COUNTY SCHOOL DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2013. Review, discussion, and possible action regarding timing, status, issues and results of the external audit of the Clark County School District for the fiscal year ended June 30, 2013. [Contact Person: Patrick Patin]

2. AUDIT ADVISORY COMMITTEE (continued)

- 2.07 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT FRAUD RISK EXPOSURE. Presentation, discussion, and possible action regarding the current risks to the Clark County School District from fraud, including discussion of the District's anti-fraud programs. [Contact Person: Patrick Patin]
- 2.08 REVIEW OF THE RISK ASSESSMENTS OF THE CLARK COUNTY SCHOOL DISTRICT FOR THE 2013 – 2014 FISCAL YEAR. Presentation, discussion, and possible action regarding Clark County School District Internal Audit Department's assessment of risk for the fiscal year 2013 – 2014, including but not limited to, the general fund and the Capital Improvement Program. [Contact Person: Patrick Patin] (Reference material will be provided.) (Ref. 2.08)
- 2.09 REVIEW OF THE 2013 – 2014 AUDIT PLAN OF THE CLARK COUNTY SCHOOL DISTRICT INTERNAL AUDIT DEPARTMENT. Presentation, discussion, and possible action on the approval of the proposed audit plan of the Clark County School District Internal Audit Department for the 2013 – 2014 fiscal year and the rolling audit plan. [Contact Person: Patrick Patin] (Reference material will be provided.) (Ref. 2.09)
- 2.10 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT REGULATION 3420. Discussion and possible action regarding the review of the Clark County School District Regulation 3420, Periodic Audits. Any changes recommended to Regulation 3420 at this meeting will be brought forward to the Clark County School District Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Clark County School District Board of Trustees. [Contact Person: Patrick Patin] (Ref. 2.10)
- 2.11 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. [Contact Person: Patrick Patin]
- 2.12 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". [Contact Person: Patrick Patin]
- 2.13 FUTURE MEETING PLANNING. Discussion and possible action for future meetings of the Audit Advisory Committee. [Contact Person: Patrick Patin]
- 2.14 AGENDA PLANNING: ITEMS FOR FUTURE AGENDAS. Clark County School District Board of Trustees Audit Advisory Committee members, and Superintendent requests to place specific agenda items on future agendas. [Contact Person: Patrick Patin]

3. PUBLIC COMMENT PERIOD

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

4. ADJOURN