

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
FRIDAY, SEPTEMBER 22, 2017
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: Eric Bashaw, Member
Jim McIntosh, Member
Patricia Morris, Member
Joshua Robinson, Member
B. Keith Rogers, Member

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/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 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 once the agenda has posted 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 ADOPTION OF THE AGENDA. **(For Possible Action)**

2. PUBLIC COMMENT PERIOD

2.01 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 4.01 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.

3. AUDIT ADVISORY COMMITTEE

3.01 INTRODUCTION. Introduction of committee members and District staff.

3.02 ELECTION OF CHAIRPERSON. Discussion and possible action on the election of a Chairperson for the Audit Advisory Committee for the 2017-2018 fiscal year. **(For Possible Action)**

3.03 APPROVAL OF THE MINUTES. Discussion and possible action on the approval of minutes from the regular meeting of January 11, 2017, is recommended. **(For Possible Action)** (Ref. 3.03)

3.04 REVIEW OF AND RECOMMENDATION OF AMENDMENTS TO THE CLARK COUNTY SCHOOL DISTRICT AUDIT ADVISORY COMMITTEE BYLAWS AND CALENDAR. Discussion and possible action regarding the review of and recommendation of amendments to the Bylaws and Calendar of the Clark County School District Audit Advisory Committee, is recommended. Any changes recommended to the Bylaws and Calendar at this meeting will be brought forward to the Board of School Trustees and will not be implemented unless adopted at a regular meeting of the Board of School Trustees. **(For Possible Action)** (Ref 3.04)

3.05 FORENSIC AUDIT. Presentation and discussion regarding a forensic audit of the Clark County School District, including but not limited to, the scope of work, the amount time required conducting an audit, and if a Request for Proposal (RFP) would be required.
[Contact Person: Jason Goudie] (Reference material may be provided.)

3. AUDIT ADVISORY COMMITTEE (Continued)

- 3.06 REVIEW OF THE RISK ASSESSMENTS OF THE CLARK COUNTY SCHOOL DISTRICT FOR THE 2017-2018 FISCAL YEAR. Presentation, discussion, and possible action regarding the Clark County School District Internal Audit Department assessment of risk for the fiscal year 2017-2018, including but not limited to, the general fund and CIP, is recommended. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 3.06)
- 3.07 REVIEW OF CLARK COUNTY SCHOOL DISTRICT REGULATION 3420, PERIODIC AUDITS. Discussion and possible action regarding the review of Clark County School District Regulation 3420, Periodic Audits, is recommended. Any changes recommended to Regulation 3420 at this meeting will be brought forward to the Board of School Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of School Trustees. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 3.07)
- 3.08 REVIEW OF THE 2017-2018 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 2017-2018 fiscal year and the rolling audit plan, is recommended. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 3.08)
- 3.09 FUTURE MEETING PLANNING. Discussion and possible action for future meetings of the Audit Advisory Committee. **(For Possible Action)**
- 3.10 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.

4. PUBLIC COMMENT PERIOD

- 4.01 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.

5. ADJOURN (For Possible Action)