

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, SEPTEMBER 30, 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

Kevin L. Child, 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 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 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 2015-2016 fiscal year. **(For Possible Action)** [Contact Person: Patrick Patin]

3.02 APPROVAL OF THE MINUTES. Discussion and possible action on the approval of minutes from the meeting of June 24, 2015, is recommended. **(For Possible Action)**
[Contact Person: Patrick Patin] (Ref. 3.02)

3.03 ADOPTION OF A MOTION DIRECTING THE CHAIR TO MEET WITH THE INDEPENDENT EXTERNAL AUDITOR INDEPENDENTLY FROM ADMINISTRATION AND INTERNAL AUDITORS FOR THE 2015-2016 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.
(For Possible Action) [Contact Person: Patrick Patin]

3.04 ADOPTION OF A MOTION DIRECTING THE CHAIR TO MEET WITH THE CLARK COUNTY SCHOOL DISTRICT DIRECTOR OF INTERNAL AUDIT INDEPENDENTLY FROM ADMINISTRATION AND EXTERNAL AUDITORS FOR THE 2015-2016 FISCAL YEAR. Discussion and possible action regarding a motion directing the Chair to meet with the Clark County School District Director of Internal Audit independently from administration and external auditors on behalf of the Audit Advisory Committee, is recommended. **(For Possible Action)**
[Contact Person: Patrick Patin]

3. AUDIT ADVISORY COMMITTEE (continued)

- 3.05 UPDATE ON THE EXTERNAL FINANCIAL STATEMENT AUDIT FOR THE CLARK COUNTY SCHOOL DISTRICT FOR THE FISCAL YEAR ENDED JUNE 30, 2015. 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, 2015. **(For Possible Action)**
[Contact Person: Patrick Patin]
- 3.06 COMPREHENSIVE ANNUAL FINACIAL REPORT (CAFR) REVIEW. Discussion and possible action regarding the upcoming review of the Clark County School District's CAFR for the fiscal year ending June 30, 2015, by the members of the Audit Advisory Committee, is recommended.
(For Possible Action) [Contact Person: Patrick Patin]
- 3.07 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]
- 3.08 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 Trustees and will not be implemented unless adopted at a regular meeting of the Board of Trustees.
(For Possible Action) [Contact Person: Patrick Patin] (Ref 3.08)
- 3.09 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]
- 3.10 UPDATE FROM THE CLARK COUNTY SCHOOL DISTRICT'S FINANCIAL MANAGEMENT DEPARTMENT. Presentation, discussion, and possible action regarding an update from the Clark County School District's financial management department on the current and future expected financial conditions, recently issued Governmental Accounting Standards Board pronouncements, school construction, the budget, and the District's budget visualization tool known as "Open Book."
(For Possible Action) [Contact Person: Patrick Patin]
- 3.11 FUTURE MEETING PLANNING. Discussion and possible action for future meetings of the Audit Advisory Committee. **(For Possible Action)** [Contact Person: Patrick Patin]
- 3.12 AGENDA PLANNING: ITEMS FOR FUTURE AGENDAS. Requests from the Audit Advisory Committee members, Board of Trustee members, and Superintendent of Schools to place specific agenda items on future agendas. [Contact Person: Patrick Patin]

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)