

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, OCTOBER 16, 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 Audit Advisory 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. 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. Discussion and possible action on the adoption of the agenda and addenda, as submitted, is recommended. Items may be called out of order.

2. PUBLIC COMMENT PERIOD

- 2.01 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 Committee during this time. 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 APPROVAL OF THE MINUTES. Discussion and possible action on the approval of minutes from the regular meeting of August 28, 2013, is recommended. [Contact Person: Patrick Patin] (Ref. 3.01)
- 3.02 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]
- 3.03 FISCAL GOVERNANCE REFORM. Discussion and possible action regarding stronger fiscal governance structure for the Clark County School District. Any changes recommended to the Governance Policies at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of Trustees. [Contact Person: Erin Cranor] (Reference material will be provided.) (Ref. 3.03)
- 3.04 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES' GOVERNANCE POLICY EL-5: FINANCIAL PLANNING/BUDGETING. Discussion and possible action regarding the review of Governance Policy EL-5: Financial Planning/Budgeting. Any changes recommended to the Governance Policy at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of Trustees. [Contact Person: Patrick Patin] (Ref. 3.04)

3. AUDIT ADVISORY COMMITTEE (continued)

- 3.05 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES' GOVERNANCE POLICY EL-6: FINANCIAL CONDITION AND ACTIVITIES. Discussion and possible action regarding the review of Governance Policy EL-6: Financial Condition and Activities. Any changes recommended to the Governance Policy at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of Trustees. [Contact Person: Patrick Patin] (Ref. 3.05)
- 3.06 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES' GOVERNANCE POLICY EL-7: EMERGENCY SUPERINTENDENT SUCCESSION. Discussion and possible action regarding the review of Governance Policy EL-7: Emergency Superintendent Succession. Any changes recommended to the Governance Policy at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of Trustees. [Contact Person: Patrick Patin] (Ref. 3.06)
- 3.07 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES' GOVERNANCE POLICY EL-8: ASSET PROTECTION. Discussion and possible action regarding the review of Governance Policy EL-8: Asset Protection. Any changes recommended to the Governance Policy at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of Trustees. [Contact Person: Patrick Patin] (Ref. 3.07)
- 3.08 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES' GOVERNANCE POLICY EL-9: COMPENSATION AND BENEFITS. Discussion and possible action regarding the review of Governance Policy EL-9: Compensation and Benefits. Any changes recommended to the Governance Policy at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of Trustees. [Contact Person: Patrick Patin] (Ref. 3.08)
- 3.09 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT BOARD OF TRUSTEES' GOVERNANCE POLICY EL-10: COMMUNICATION AND SUPPORT TO THE BOARD. Discussion and possible action regarding the review of Governance Policy EL-10: Communication and Support to the Board. Any changes recommended to the Governance Policy at this meeting will be brought forward to the Board of Trustees and will not be implemented unless adopted by the public policy review process at a regular meeting of the Board of Trustees. [Contact Person: Patrick Patin] (Ref. 3.09)
- 3.10 REVIEW OF THE CLARK COUNTY SCHOOL DISTRICT'S PROCEDURES RELATED TO ACCOUNTING, INTERNAL CONTROL, OR AUDITING COMPLAINTS. Discussion and possible action regarding the review of the procedures and practices for the receipt, retention, and treatment of complaints received by the District regarding accounting, internal controls, or auditing matters including procedures and practices for the confidential submissions by employees or the public. [Contact Person: Patrick Patin]
- 3.11 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]

3. AUDIT ADVISORY COMMITTEE (continued)

- 3.12 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. [Contact Person: Patrick Patin]
- 3.13 FUTURE MEETING PLANNING. Discussion and possible action for future meetings of the Audit Advisory Committee. [Contact Person: Patrick Patin]
- 3.14 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. [Contact Person: Patrick Patin]

4. PUBLIC COMMENT PERIOD

- 4.01 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 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