Minutes
Clark County School District
Special Meeting of the Board of School Trustees
Audit Advisory Committee
Administrative Center, Room 466
5100 West Sahara Avenue, Las Vegas, NV 89146

Thursday, March 7, 2019 9:35 a.m.

Roll Call:  Members Present  Member Absent
Eric Bashaw, Member         Jim McIntosh, Member
Joshua Robinson, Member
B. Keith Rogers, Member

Jesus F. Jara, Ed.D., Superintendent of Schools

Also present were:  Diane Bartholomew, Deputy Chief Financial Officer, Business and Finance Unit; Janette Scott, Director, Internal Audit Department, Office of the Superintendent; Shelly Hughes, Director, General Accounting, Business and Finance Unit; and Cindy Krohn, Director, Board Office.

Flag Salute
Mr. Robinson led the Pledge of Allegiance.

Adopt Agenda
Adopt agenda.
Motion:  Rogers       Second:  Bashaw       Vote:  Unanimous

Public Comment Period on Non-Agenda Items
None.

Approve Election of Chairperson
Approval on the election of a Chairperson for the Clark County School District Board of Trustees Audit Advisory Committee through the remainder of the 2018-2019 fiscal year.

Motion to defer election of a chairperson to a future meeting.
Motion:  Rogers       Second:  Bashaw       Vote:  Unanimous

Approve Minutes
Approval of minutes from the meetings of March 8, 2018, and November 8, 2018.
Motion:  Rogers       Second:  Bashaw       Vote:  Unanimous
Approve Review of the Independence and Qualifications of the Clark County School District's Independent External Auditor
Approval regarding the independence of the Clark County School District’s external auditor Eide Bailly LLP, the rotation of audit partners, and the qualifications and experience of the senior members of the external audit engagement team, as recommended in Reference 3.03.

Ms. Bartholomew presented the letter detailing the external auditor’s independence and qualifications as shown in Reference 3.03.

Approve Renewal of the Engagement of the Independent External Auditor for the Clark County School District for the Fiscal Year Ended June 30, 2019
Approval regarding the renewal of the engagement of the Clark County School District’s independent external auditor, Eide Bailly, LLP, for the fiscal year ended June 30, 2019, as recommended in Reference 3.04.

Motion to recommend the renewal of the engagement of the independent external auditor, Eide Bailly, LLP, for the fiscal year ended June 30, 2019.
Motion: Rogers Second: Bashaw Vote: Unanimous

Approve Review of the Clark County School District Control Environment
Approval 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, as recommended in Reference 3.05.

Ms. Bartholomew presented review of the Clark County School District control environment as shown in Reference 3.05.

Mr. Rogers asked for the Committee to receive a copy of the scope of the internal control audit currently being conducted. He also asked that the Committee receive an unedited version of the final report, if possible.

Approve Update on Recently Issued Governmental Accounting Standards Board Pronouncements
Approval regarding the accounting, financial reporting, and auditing requirements of recently issued GASB pronouncements, as recommended in Reference 3.06.

Ms. Hughes presented an update on recently issued GASB pronouncements as shown in Reference 3.06.
Approve Update on the Clark County School District Internal Audit Department
Approval on work performed by and the status of the Clark County School District Internal Audit Department for the current fiscal year, as recommended in Reference 3.07.

Ms. Scott stated that she now reports directly to the Chief of Staff who then reports to the Superintendent. She said she was also able to secure two senior auditor positions for her department.

Ms. Scott gave an update on the CCSD Internal Audit Department Audit Plan for fiscal year 2019 as of February 22, 2019, as outlined in Reference 3.07.

Mr. Rogers asked that the next update include the actual number of audits completed.

Future Meeting Planning
The Committee agreed that the next Audit Advisory Committee meeting would be held on June 6, 2019, at 9:30 a.m.

Agenda Planning: Items for Future Agendas
Mr. Bashaw asked for an update of the general audit to be included on the Committee’s June 6, 2019, agenda.

Public Comment Period on Non-Agenda Items
None.

Adjourn: 10:15 a.m.
Motion: Rogers       Second: Bashaw       Vote: Unanimous