

MINUTES  
CLARK COUNTY SCHOOL DISTRICT  
SPECIAL MEETING OF THE BOARD OF SCHOOL TRUSTEES  
EDWARD A. GREER EDUCATION CENTER, BOARD ROOM  
2832 E. FLAMINGO ROAD, LAS VEGAS, NV 89121

JOINT MEETING WITH THE AUDIT ADVISORY COMMITTEE

Friday, November 13, 2015

8:00 a.m.

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Roll Call:    Members Present

Linda E. Young, President  
Deanna L. Wright, Clerk  
Kevin L. Child, Member  
Erin Cranor, Member  
Patrice Tew, Member

Members Absent

Chris Garvey, Vice President  
Carolyn Edwards, Member

Pat Skorkowsky, Superintendent of Schools

Also present were: Mary-Anne Miller, Board Counsel, District Attorney's Office; Carlos McDade, General Counsel, Office of the General Counsel; Jim McIntosh, Chief Financial Officer, Business and Finance Division; Nikki Thorn, Deputy Chief Financial Officer, Business and Finance Division; Elizabeth Carrero, Executive Manager, Office of the Superintendent; Cindy Krohn, Executive Assistant to the Board, Board Office; Loreasa Nary, Administrative Secretary II, Board Office; and Tamara Miramontes, CPA, Proposed Engagement Partner, Eide Bailly LLP.

**ANNOUNCEMENTS**

Trustee Young shared that Trustee Edwards was currently out of the country.

**FLAG SALUTE**

Trustee Wright led the Pledge of Allegiance.

**ADOPT AGENDA**

*Adopt agenda, except note additional reference material provided for Items 3.01 and 3.02, note reference material provided for Item 3.04, and move Item 3.05 to precede Item 2.01.*

*Motion: Wright    Second: Child    Vote: Unanimous*

*Trustee Tew was not present for the vote.*

**EMPLOYEE LABOR RELATIONS AND CLOSED SESSION**

*Approval of closed session pursuant to NRS 288.*

*Motion: Wright    Second: Child    Vote: Unanimous*

*Trustee Tew was not present for the vote.*

RECESS: 8:08 a.m.

RECONVENE: 9:06 a.m.

### **BOARD MEMBER ARRIVES**

Trustee Tew arrived at the Board meeting at 9:06 a.m.

### **ADOPT AGENDA**

*The Audit Advisory Committee called their meeting to order at 9:07 a.m. and noted members Patrick Patin, Colleen Boyle, Anthony Mook, and B. Keith Rogers were present, and member Patricia Morris was absent. The Committee adopted their agenda as follows:*

*Motion: Rogers Second: Mook Vote: Unanimous*

### **PUBLIC COMMENT PERIOD**

None.

### **PRESENTATION OF THE ANNUAL INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Presentation and discussion of the annual Independent Auditor's Report for the Fiscal Year Ended June 30, 2015, by representatives from Eide Bailly LLP.

Ms. Miramontes presented a summary of the following reports as shown in Item 3.01 1A: Independent Auditor's Report for the fiscal year ended June 30, 2015; Schedule of Expenditures of Federal Awards (SEFA); Government Auditing Standards Report; OMB Circular A-133 Report; and Auditor's Comments.

Mr. McIntosh went through the Comprehensive Annual Financial Report (CAFR), Item 3.01 1B, and briefly highlighted some items of general interest in the document; specifically, the Letter of Transmittal; Management's Discussion and Analysis (MD&A); Basic Financial Statements, Note 8 – General Obligation Bonds Payable; General Fund Comparative Balance Sheets; and Statistical Section – Principal Property Tax Payers, Demographic and Economic Statistics, District Employees by Function/Program, Cost Per Student, and Teacher Salaries.

Mr. McIntosh also presented the Popular Annual Financial Report (PAFR). He said this report is not required by law, but the Government Finance Officers Association recommends that local governments provide this document. He said all the information in this report ties back to the CAFR.

Trustee Cranor referred to page 179 of the CAFR, which shows District Employees by Function/Program, and she said at some point she would like to see a more refined accounting of this data so that information regarding employees and positions becomes clear to the public.

Mr. McIntosh stated that those functions are defined in the PAFR, and he agreed that information is important. He said that information could be provided through the PAFR in the future.

**PRESENTATION OF THE ANNUAL INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2015 (continued)**

Trustee Cranor suggested that if the PAFR is placed online, a dropdown menu be included so viewers could see the positions that are coded to the particular function.

Mr. McIntosh went over the questions submitted by the Audit Advisory Committee after review of the CAFR and the responses to their questions provided in Item 3.01 1C.

Trustee Tew asked if a concise factsheet could be produced to be provided to the public.

Mr. McIntosh agreed to provide that information.

**APPROVE INDEPENDENT AUDITOR'S NARRATIVE REPORT OF RECOMMENDATIONS AND DISTRICT RESPONSES TO RECOMMENDATIONS FOR THE FISCAL YEAR ENDED JUNE 30, 2015, AND INDEPENDENT AUDITOR'S STATEMENTS ON NEVADA REVISED STATUTES COMPLIANCE**

Approval to accept the District's responses to the independent auditor's recommendations for the fiscal year ended June 30, 2015, with the written narrative and responses being incorporated by reference into the minutes of this meeting, and with the entire report being transmitted and filed as required in NRS 354.624; and approval to accept the independent auditor's statements on NRS compliance for the fiscal year ended June 30, 2015, including the necessary corrective actions, if any, with the statements being transmitted and filed, as required in NRS 354.6245, as recommended in Reference 3.02.

Ms. Miramontes presented and reviewed the auditor's required communication letter, which is a summary of the audit performed, findings, and any noted issues as written in Item 3.02.

*Motion that the Audit Advisory Committee recommend that the Board of Trustees accept the District's responses to the independent auditor's recommendations for the fiscal year ended June 30, 2015, with the written narrative and responses being incorporated by reference into the minutes of this meeting, and with the entire report being transmitted and filed as required in NRS 354.624; and recommend approval to accept the independent auditor's statement on NRS compliance for the fiscal year ended June 30, 2015, including the necessary corrective actions, if any, with the statements being transmitted and filed as required in NRS 354.6245.*

*Motion: Rogers Second: Mook Vote: Unanimous*

*Motion to accept the Audit Advisory Committee's recommendation to accept the report as presented.*

**PUBLIC COMMENT PERIOD**

None.

## **ADJOURN**

*The Audit Advisory Committee adjourned their meeting at 11:07 a.m. as follows:*

*Motion: Rogers Second: Boyle Vote: Unanimous*

## **AUTHORIZE 2014-2015 RECAP OF BUDGET APPROPRIATION TRANSFERS**

Authorization to include the Recap of Budget Appropriation Transfers between Governmental Functions for the period beginning July 1, 2014, and ending June 30, 2015, in the official Board minutes, as recommended in Reference 3.03.

Mr. McIntosh presented the Recap of Budget Appropriation Transfers but said staff would like to provide an updated document in the future because what is shown here does not include the prior period transfers or totals.

Trustee Cranor requested that the updated documented be posted under this meeting online.

*Motion to approve the transfer recap for June.*

*Motion: Cranor Second: Tew Vote: Unanimous*

## **APPROVE BUDGET REVIEW**

Approval of assumptions and conditions for the development of the 2015-2016 Revised Amended Final Budget, as recommended in Reference 3.04.

Mr. McIntosh presented a preview to the Revised Amended Final Budget with changes that have occurred since the Legislative Session when the Amended Final Budget was last prepared as shown in Reference 3.04.

## **AGENDA PLANNING: ITEMS FOR FUTURE AGENDAS**

None.

## **DISCUSSION AND REQUEST FOR SPECIAL MEETINGS**

None.

## **PUBLIC COMMENT PERIOD**

None.

**ADJOURN:** 11:36 a.m.

*Motion: Wright Second: Tew Vote: Unanimous*