

MINUTES
CLARK COUNTY SCHOOL DISTRICT
SPECIAL MEETING OF THE BOARD OF SCHOOL TRUSTEES
ADMINISTRATIVE CENTER, ROOM 466
5100 WEST SAHARA AVENUE, LAS VEGAS, NV 89146

JOINT AUDIT ADVISORY COMMITTEE

Friday, November 15, 2013

8:06 a.m.

Roll Call: Members Present
Carolyn Edwards, President
Deanna L. Wright, Vice President
Erin E. Cranor, Clerk
Chris Garvey, Member
Patrice Tew, Member
Linda E. Young, Member
Vacant, Member

Roll Call: Members Present
Patrick Patin, Chairman
Colleen Boyle
Anthony Mook
Patricia Morris
B. Keith Rogers
Erin Cranor, Board Liaison

Pat Skorkowsky, Superintendent of Schools

Also present were: Mary Ann Peterson, Board Counsel, District Attorney's Office; Jim McIntosh, Interim Chief Financial Officer, Business and Finance Division; Staci Vesneske, Chief Human Resources Officer; Human Resources Division; Cindy Krohn, Executive Assistant, Board Office; Elizabeth Carrero, Executive Manager, Office of the Superintendent; Lisa Chrapcynski, Administrative Secretary II, Board Office; Loreasa Nary, Administrative Secretary II, Board Office; Tammy Miramontes, Audit Manager, CPA, Kafoury, Armstrong, & Co.; and Stephanie Gatlin, Transcriber/Recording Secretary, Board Office.

FLAG SALUTE

Trustee Garvey led the Pledge of Allegiance.

ADOPT AGENDA

Adopt agenda, except taking Items 3.01 and 3.02 together.

Motion: Young Second: Tew Vote: Unanimous

Trustee Wright was not present for the vote.

ADOPT AGENDA (continued)

The Audit Advisory Committee called their meeting to order at 9:08 a.m. and adopted their agenda as follows:

Motion: Rogers Second: Mook Vote: Unanimous

Ms. Morris was not present for the vote.

PUBLIC COMMENT PERIOD

None.

APPROVE ITEMS 3.01 AND 3.02

Approval of Items 3.01 and 3.02, respectively, as follows:

PRESENTATION OF THE ANNUAL INDEPENDENT AUDITOR'S REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2013

Presentation and discussion of the annual Independent Auditor's Report for the Fiscal Year Ended June 30, 2013, by representatives from Kafoury, Armstrong & Co.

APPROVE INDEPENDENT AUDITOR'S NARRATIVE REPORT OF RECOMMENDATIONS AND DISTRICT RESPONSES TO RECOMMENDATIONS FOR THE FISCAL YEAR ENDED JUNE 30, 2013, AND INDEPENDENT AUDITOR'S STATEMENTS ON NEVADA REVISED STATUTE COMPLIANCE

Approval to accept the District's responses to the independent auditor's recommendations for the fiscal year ended June 30, 2013, 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, 2013, including the necessary corrective actions, with the statements being transmitted and filed as required in NRS 354.6245, as recommended in Reference 3.02.

Ms. Miramontes presented and explained the Independent Auditor's Report for the fiscal year ended June 30, 2013.

AUDIT ADVISORY COMMITTEE MEMBER ARRIVES

Ms. Morris arrived at the Board at 8:14 a.m.

APPROVE ITEMS 3.01 AND 3.02 (continued)

Ms. Miramontes continued presenting the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards; the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular Ad-133; the CCSD Summary Schedule of Prior Audit Findings for the Year Ended June 30, 2013; and CCSD Auditor's Comments June 30, 2013, and she explained the auditor's findings.

APPROVE ITEMS 3.01 AND 3.02 (continued)

Mr. McIntosh explained that with reference to Note 11 on page 86 of 218, the District is required by state statute to report when there are expenditures over budgeted appropriates, which means that the District spent more than was budgeted, not that the District's accounts went into the negative. He said the two incidents of that happening this year were in the class-size reduction fund and the states grants fund. He said the District does budget for overages in some cases.

BOARD MEMBER ARRIVES

Trustee Wright arrived at the Board meeting at 8:33 a.m.

APPROVE ITEMS 3.01 AND 3.02 (continued)

Mr. Patin commended Mr. McIntosh and his staff for receiving a clean audit and thanked Kafoury, Armstrong & Co. for their work.

The Board members recognized and thanked the Audit Advisory Committee; Kafoury, Armstrong & Co.; Trustee Cranor; Mr. McIntosh; Superintendent Skorkowsky; former Chief Financial Officer, Jeff Weiler; and Bill Sampson, Director, Budge Department, Business and Finance Division, for their work and commitment.

Motion to accept the recommendations of the audit report as presented.

Motion: Young Second: Cranor Vote: Unanimous

Mr. McIntosh asked that for purposes of the Department of Taxation, the language of Item 3.02 be read into the record as part of the motion and that the Board accept the corrective action with reference to Note 11.

Motion that the Board reconsider the previous motion.

Motion: Cranor Second: Wright Vote: Unanimous

Trustee Edwards read Item 3.02 as the motion as follows: "Independent auditor's narrative report of recommendations and district responses to recommendations for the fiscal year ended June 30, 2013, and independent auditor's statements on Nevada Revised Statute compliance. Discussion and possible action on approval to accept the District's responses to the independent auditor's recommendations for the fiscal year ended June 30, 2013, 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, 2013, including the necessary corrective actions, with the statements being transmitted and filed as required in NRS 354.6245, is recommended."

Motion to accept the motion as stated and the necessary corrective actions.

Motion: Young Second: Cranor Vote: Unanimous

AUDIT ADVISORY COMMITTEE PUBLIC COMMENT PERIOD

None.

The Audit advisory committee adjourned their meeting at 8:51 a.m. as follows:

Motion: Rogers Second: Morris Vote: Unanimous

ADJOURN: 8:51 a.m.

Motion: Rogers Second: Morris Vote: Unanimous