



**Wednesday, February 18, 2026  
Agenda Audit Advisory Committee, 3:00 p.m.**

**Clark County School District  
Special Meeting of the Board of School Trustees  
Audit Advisory Committee  
Edward A. Greer Education Center, Board Room  
2832 East Flamingo Road., Las Vegas, Nevada 89121**

## **Board Meeting Information**

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| <b>Subject</b> | <b>Meeting Information.</b>                               |
|----------------|---|
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m. |
| Category       | Board Meeting Information                                 |
| Type           | Information   |

We acknowledge that the land on which we gather is the territorial homelands of the Nuwu-the Moapa Band of Paiutes and the Las Vegas Band of Paiutes.

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 Clark County School District Administrative Center, Clark County School District Website ([www.ccsd.net](http://www.ccsd.net)), and the Nevada Public Notice Website (<https://notice.nv.gov/>).

Roll Call: Joshua Robinson, Chair  
Anna Binder, Member  
Elizabeth Hammer, Member  
Jeffrey Share, Member  
Joseph Throneberry, Member

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 <https://go.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 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 reasonable accommodations at the meeting, including translators for Spanish and other languages, are required to contact the Office of the Board of Trustees, 5100 W. Sahara Ave., Las Vegas, Nevada, phone (702) 799-1072, at least 24 hours in advance. Every effort will be made to reasonably accommodate any same day request but cannot guarantee the availability of a specific accommodation.

The Audit Advisory Committee recognizes that its deliberative process benefits greatly from public input and perspective. Those wishing to address the Committee in person may sign up to speak once the agenda has been posted by calling the Board Office at (702) 799-1072 during regular business hours and at least 8 business hours prior to the scheduled start of the meeting.

Alternatively, speakers may sign up in person immediately prior to the beginning of the meeting. To minimize distractions, no additional speakers may sign up once the Committee Chair has introduced the agenda item. Customarily, speakers will be called in the order in which they signed up.

A public comment period will be offered immediately prior to the adjournment of the meeting for members of the public who wish to speak on matters that are within the jurisdiction of the Committee but not listed as an action item on the agenda. Each individual wishing to speak during this period will be given 3 minutes to address the Committee.

Written public comments may be submitted to [boardmtgcomments@nv.ccsd.net](mailto:boardmtgcomments@nv.ccsd.net) after the agenda has been posted and at least 8 business hours prior to the scheduled start of the meeting. Any written comments received after the deadline and prior to the meeting adjourning will be uploaded to BoardDocs within the appropriate item on the next business day.

**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.**

## **1. Opening Items**

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|                |   |
|----------------|---|
| <b>Subject</b> | <b>1.01 Flag Salute.</b>                                  |
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m. |
| Category       | 1. Opening Items  |
| Type           | Information   |

### **The Pledge of Allegiance to the Flag**

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.

|                |   |
|----------------|---|
| <b>Subject</b> | <b>1.02 Adoption of the Agenda.</b>                       |
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m. |
| Category       | 1. Opening Items  |
| Type           | Regular (Action)  |

**(For Possible Action)**

## **2. Audit Advisory Committee**

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|                |   |
|----------------|---|
| <b>Subject</b> | <b>2.01 Review of the Independence and Qualifications of the Clark County School District's Independent External Auditor.</b> |
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m.   |
| Category       | 2. Audit Advisory Committee   |
| Type           | Regular (Action), Discussion  |

Discussion and possible action 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, is recommended. **(For Possible Action)** [Contact Person: Justin Dayhoff] (Ref. 2.01)

**File Attachments**

[02.18.26 Ref. 2.01.pdf \(253 KB\)](#)

|                |  |
|----------------|--|
| <b>Subject</b> | <b>2.02 Review of the Engagement of the Independent External Auditor for the Clark County School District for the Fiscal Year Ended June 30, 2026.</b> |
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m.  |
| Category       | 2. Audit Advisory Committee  |
| Type           | Regular (Action), Discussion   |

Discussion and possible action regarding the engagement of the Clark County School District's independent external auditor Eide Bailly LLP for the fiscal year ended June 30, 2026, is recommended. (For Possible Action) [Contact Person: Justin Dayhoff] (Ref. 2.02)

File Attachments

[02.18.26 Ref. 2.02.pdf \(1,022 KB\)](#)

|                |  |
|----------------|--|
| <b>Subject</b> | <b>2.03 Review of the Clark County School District Internal Control Environment.</b> |
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m.                            |
| Category       | 2. Audit Advisory Committee  |
| Type           | Regular (Action), Discussion, Presentation   |

Presentation, discussion, and possible action on the Clark County School District Board of Trustees' Audit Advisory Committee's responsibility to review updates to the internal control environment including assignment of authority and responsibilities as prescribed by the Bylaws and Calendar of the Committee, is recommended. (For Possible Action) [Contact Person: Justin Dayhoff] (Ref. 2.03)

File Attachments

[02.18.26 Ref. 2.03.pdf \(675 KB\)](#)

|                |   |
|----------------|---|
| <b>Subject</b> | <b>2.04 EthicsPoint Incident Management.</b>              |
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m. |
| Category       | 2. Audit Advisory Committee                               |
| Type           | Information   |
| Goals          | <a href="#">Priority 2: Teachers, Principals, Staff.</a>  |

EthicsPoint Incident Management. [Contact Person: RoAnn Triana] (Ref. 2.04)

File Attachments

[02.18.26 Ref. 2.04.pdf \(131 KB\)](#)

|                |   |
|----------------|---|
| <b>Subject</b> | <b>2.05 Update on Recently Issued Governmental Accounting Standards Board Pronouncements.</b> |
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m.                                     |
| Category       | 2. Audit Advisory Committee   |
| Type           | Regular (Action), Discussion, Presentation  |

Presentation, discussion, and possible action regarding the accounting, financial reporting, and auditing requirements of recently issued Governmental Accounting Standards Board pronouncements, is recommended. (For Possible Action) [Contact Person: Justin Dayhoff] (Ref. 2.05)

File Attachments

[02.18.26 Ref. 2.05.pdf \(942 KB\)](#)

|                |   |
|----------------|---|
| <b>Subject</b> | <b>2.06 Update on the Clark County School District Internal Audit Department.</b> |
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m.                         |

Category 2. Audit Advisory Committee

Type Regular (Action), Discussion, Presentation

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, is recommended. **(For Possible Action)** [Contact Person: Janette Scott] (Ref. 2.06)

File Attachments

[02.18.26 Ref. 2.06.pdf \(121 KB\)](#)

**Subject 2.07 Clark County School District Board of Trustee Governance Policy and Balance Governance.**

Meeting Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m.

Category 2. Audit Advisory Committee

Type Information, Discussion

Information and discussion for updates on Clark County School District governance policies and balance governance. [Contact Person: Justin Dayhoff] (Ref. 2.07)

File Attachments

[02.18.26 Ref. 2.07\(A\).pdf \(177 KB\)](#)

[02.18.26 Ref. 2.07\(B\).pdf \(210 KB\)](#)

[02.18.26 Ref. 2.07\(C\).pdf \(230 KB\)](#)

[02.18.26 Ref. 2.07\(D\).pdf \(145 KB\)](#)

**Subject 2.08 Audit Advisory Committee Bylaws and Calendar.**

Meeting Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m.

Category 2. Audit Advisory Committee

Type Regular (Action), Information, Discussion

Information, discussion, and possible action on review and governing updates of the Audit Advisory Committee Bylaws and Calendar. **(For Possible Action)** [Contact Person: Justin Dayhoff] (Ref. 2.08)

File Attachments

[02.18.26 Ref. 2.08.pdf \(289 KB\)](#)

### **3. Public Comment on Items Not Listed as Action Items on the Agenda**

**Subject 3.01 Public Comment on Items Not Listed as Action Items on the Agenda.**

Meeting Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m.

Category 3. Public Comment on Items Not Listed as Action Items on the Agenda

Type Information

Public Comment during this portion of the agenda is offered for individuals wishing to speak on matters within the jurisdiction of the Board but not listed as an action item on the agenda. Each individual wishing to speak during the period will be given 3 minutes to address the Committee. The public should be aware that the Committee is unable by law, to deliberate or take action on items not listed on the agenda. In an effort to be fair and consistent, Committee members will refrain from addressing individual public comments.

### **4. Adjourn**

|                |   |
|----------------|---|
| <b>Subject</b> | <b>Adjourn.</b>   |
| Meeting        | Feb 18, 2026 - Agenda Audit Advisory Committee, 3:00 p.m. |
| Category       | 4. Adjourn  |
| Type           | Regular (Action)  |

**(For Possible Action)**