

**LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
BOARD OF TRUSTEES' MEETING
LAS VEGAS, NEVADA
November 12, 2020
(Approved December 17, 2020)**

The Board of Trustees of the Las Vegas-Clark County Library District met in regular session in the Summerlin Library, Las Vegas, Nevada, and online via WebEx at 6:00 p.m., Thursday, November 12, 2020.

Present:

Board:	F. Ortiz, Chair	S. Bilbray-Axelrod (Webex)
	K. Benavidez (Webex)	E. Foyt
	R. Wadley-Munier	M. Francis Drake
	S. Ramaker	B. Wilson (Webex)
	J. Meléndrez (Webex)	K. Rogers (Webex)

Counsel: G. Welt (Webex)

Absent:

Staff: Fred James, Acting Executive Director
Numerous Staff

Guests:

F. Ortiz, Chair, called the meeting to order at 6:05 p.m.

Roll Call and Pledge of Allegiance (Item I.)	All members listed above represent a quorum. Appendix A. Trustee Ramaker led attendees in the Pledge of Allegiance.
Public Comment (Item II.)	None.
Agenda (Item III.)	Trustee Wadley-Munier moved to approve the Agenda as proposed. There was no opposition and the motion carried.
Approval of Proposed Minutes Regular Session, September 10, 2020 (for information only); and Regular Session, October 8, 2020. (Item IV.A-B.)	Chair Ortiz announced that the Minutes of the September 10, 2020 Regular Board Meeting, approved on October 8, 2020, were provided for information only. The reason is that Trustee Meléndrez had moved to approve them with directions for corrections and there is no need to go back and reapprove them. Trustee Meléndrez moved to approve the Minutes of the Board of Trustees Meeting held October 8, 2020. There was no opposition and the motion carried.
Chair's Report (Item V.)	No report.
Library Reports (Item VI.)	
Acting Executive Director's Report (Item VI.A.)	Acting Executive Director James reported that the District is making plans to be ready should another shutdown be required of the Governor if the slowdown pause he is requiring does not work. James said Safety of the staff and public is uppermost. He additionally

requested that Board members email him if they have information regarding this second shutdown.

Mr. James then asked General Services Director Steve Rice to come forward. Mr. Rice is retiring after 27 years with the District and his last day is Friday, November 13, 2020. Mr. James then recited a brief history of Mr. Rice's employment with the District, which encompassed many office moves, General Services staff increase to accommodate the increasing size of the District, and the large amount of building and maintenance work, that went on during his tenure. James said that Rice spent a great deal of time on the Facility Master Plan, which detailed the work that was needed to upgrade District facilities for an increasing technology capability. This was leading to a major renovation project but the pandemic upended these plans and the District is moving in a new direction.

Mr. Rice recommended that the District do schematic designs, which was cheaper to do in all 13 branches. Mr. James said that these schematic designs are completed, and can be dusted off when the District is ready, update them as necessary, and identify the available money to complete the project.

Mr. James is also known for good maintenance of all of the facilities with high standards and low costs. At the District's last staff day when they started introducing all of the departments, the General Services Department was the only department who got a standing ovation from all of the employees there. That is a testament to the quality of the work that was done within that department.

After receiving a round applause, Mr. Rice was invited to speak. He thanked Trustees and District staff, saying a lot of work was done by many people to achieve the results he was credited with. Rice especially thanked his General Services team. He hoped that the District's fiscal picture would turn around so the schematic designs would be turned into actual projects and completed. He is proud of the work he has done and wished everyone the best.

Each Trustee thanked Mr. Rice with comments that praised his knowledge, his focus on maintenance for the District's facilities, his openness towards answering questions, his ability to explain complex issues, and the many projects he led.

**Library Operations,
Security Reports
and Monthly
Statistics
(Item VI.A.1.a.)**

Chair Ortiz asked Mr. James if, one individual library is affected by COVID-19, there is a plan in place for that library.

Mr. James explained that if a library experiences a cluster of infections (three or more people testing positive for COVID), the District will shut the branch down for two weeks so that the District can do a complete deep cleaning before the building reopens. The District has not had to shut down any branches so far. With the way COVID is increasing throughout the valley, it looks like it may happen between now and probably before Christmas. If it does happen at more than one branch, the District will consider other alternatives and what steps to take.

District staff have also be instructed that no one employee go between two branches other than the people that have to do the deliveries.

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However, we are trying to keep employees in pods on each branch to not spread COVID between branches.

Chair Ortiz thanked Mr. James for his response. Ortiz said he asked the question for staff that is attending the meeting; he hopes they can be assured that the District has a plan to deal with instances of COVID among District staff.

Branding and Marketing Report and Electronic Resources Statistics (Item VI.A.2.a.)

No questions.

Community Engagement Report and Monthly Statistics (Item VI.A.2.b.)

No questions.

Development and Planning Report (Item VI.A.2.c.)

No questions.

Information Technology Report (Item VI.A.2.d.)

No questions.

Financial Services Report (Item VI.A.3.a.)

No questions.

General Services Report (Item VI.A.3.b.)

Chair Ortiz asked Mr. Rice to update Trustees on the collapsed glass doors at the East Las Vegas Library.

Mr. Rice explained staff and vendors investigated the issue over several months. The issue was the impact on the handles that were protruding. There were pressure points where the handles connected to the glass and that is where those doors were breaking. The group did a lot of investigation and talked to a consultant, but was never able to come to an agreement on why that was happening with the glass. The team looked at defective glass and defective manufacturing and other things and there was really no smoking gun. In addition, there was a big investment in the doors so the District needed a solution. The solution, and Rice will take credit for it, was to replace the handles on the doors with push plates and to reinforce the edges of the doors. Fortunately, the doors were double swing, in and out, so it was possible to use push plates. He encouraged Trustees, the next time they visit East Las Vegas, to look at the doors. Rice closed by saying that there have been no issues since the repairs were completed in May and June while the branch was closed during the District's closure.

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Human Resources Report (Item VI.A.3.c.)

No questions.

Trustee Wadley-Munier moved to accept Reports VI.A.1-3. There was no opposition and the reports were accepted.

Unfinished Business Discussion and possible Board action regarding Executive Director search items. (Item VII.A.)

Chair Ortiz and Destiny Executive Search Group, Inc. Managing Director Jane Whisner updated Trustees on the Executive Director search process and next steps. Per Ms. Whisner, the announcement for the position has gone out and Ms. Whisner has been vetting applicants. There will be six applicants that the Board will interview.

Ms. Whisner has had no issues with finding applicants or in vetting them. She said there is an excellent pool of applicants. The library has an exceptional reputation and has been able to attract many talented applicants.

Chair Ortiz next explained that he was meeting with Ms. Whisner and Human Resources Director Jeff Serpico to go over the questions that will be asked of each candidate and when they would be asked. The questions would be reviewed to ensure they did not violate ??? issues. Most of the Trustees had submitted questions they wanted asked and those that had not would be assigned questions. Trustees would then score the responses. Several trustees had questions on how the scoring process would work. The scoring process is a tool to allow Trustees to then decide on the finalists they wanted to bring back for a final interview.

Trustees would receive packages for each applicant on November 19th that would include a cover letter, resume, and candidate profile. That is the same day information would be available to the public and allows the applicants to notify their employers.

Chair Ortiz detailed the schedule for the Special Meeting on December 4th, which would consist of the interviews of the six applicants by the Trustees in open meeting. He explained each applicant would be housed in their own study room without any electronic material so that they could not monitor the interviews. Trustees asked questions to clarify how the process would work and the meeting go. After a brief discussion about how much time would be needed, Trustees were polled and agreed to start at 8:00 a.m.

Next, Chair Ortiz suggested that the final interview of the candidates be held at the December meeting, which he proposed be moved from December 10 to December 17, 2020 to enable a decision to be made sooner than originally scheduled in January, 2021. This would allow the chosen individual to begin work closer to the beginning of the year. After a few questions and discussion about the process, Trustees agreed to the date change with a start time of ??? to allow for a longer meeting. The finalist interviews would be added to the Regular Board meeting agenda reports and items.

Chair Ortiz then polled the Board on how many applicants they wanted to bring back for the final interviews. After discussion, Trustees

decided to keep the number flexible, based upon how the interviews on December 4th proceeded.

Discussion and possible Board action to approve the District's 2021 Nevada legislative agenda. (Item VII.B.)

Chair Ortiz led the discussion on the District's 2021 Nevada Legislative Agenda. The Trustees had agreed on utilizing a lobbyist and this item was to discuss and decide on the items the Board wanted the lobbyist to work on. The legislative agenda is as follows:

1. Library District Name Change. As the Library District develops a branding campaign, it is likely to involve a name change. The Library District will pursue legislation giving the Board of Trustees the authority to change the name of our Special District.
2. Change to Minimum Qualifications of the Executive Director. Current state minimum requirements for library directors reflect a historical standard that is aligned with a city or county library department and historical library business transactions. The Library District will pursue legislation that gives the Library District Board of Trustees the ability to set standards for engaging the Library District's Executive Director. These standards will consider the management needs of our \$89 million Special District with responsibilities and functions related to management of facilities, finances, risk management, human resources, information technology, business development, and marketing, in addition to library operations and outreach.

Additional legislative issues that will be monitored and may require action in the 2020 legislative session include issues related to:

1. Special District public safety
2. Net Neutrality
3. Collective Bargaining
4. Consolidation of Library Districts
5. Confidentiality and privacy of customers
6. Pornography
7. ADA
8. Homelessness
9. Procurement
10. Public Works
11. Petitions
12. Library District tax sources
13. Trespassing on public property
14. Record retention
15. Open Meetings law
16. DETR concessions
17. Transgender issues (use of restrooms)
18. Public filming in public buildings
19. Child safety
20. Other issues that relate to Library Districts, Special Districts, or public entity budgets

Chair Ortiz polled the Board on the items on the list. Several Trustees took exception to the proposed Library District name change. Trustee Ramaker felt it was unnecessary at this time and Trustee Wilson thought that the rebranding campaign that is on hold, which cost a lot of money, complied with the existing statute as written. Several other Trustees echoed these comments. Trustee Benavidez understood their sentiments but said the Board had already had a discussion on the name change previously and wanted that on the record.

Trustee Bilbray-Axelrod agreed with Trustee Benavidez that the discussion about changing the name of the District had been discussed previously by the Board. She also reminded Trustees that Nevada is a Dillon Rule state and since the Nevada Legislature created the District, any changes to the District have to be done through the Legislature. Perhaps the Trustees do not want to change the name of the District at this time, but it is available as a tool to the Trustees if necessary several years down the line. She also reminded Trustees that she put in the BDR.

Trustee Wilson also was concerned with having a bill draft request (BDR) existing at all with the Library District's name on it as he is concerned that it would attract negative attention.

Trustee Sandra Ramaker moved that the Library District name change be removed from the BDR.

Trustee Wilson wanted to clarify that if the name change was removed from the BDR the lobbyist would have no wriggle room to lobby for it anyways. Chair Ortiz said the lobbyist would get clear direction that this is not the District's priority or request. Counsel Welt reiterated the language of the motion and Trustee Bilbray-Axelrod clarified that she was being asked to remove the name change specifically and NOT the BDR itself.

Trustee Wilson explained what is in the BDR at this time is very broad, such as, "Items relating to the library." He reminded the Board that Trustee Bilbray-Axelrod, as the Nevada legislator that submitted the BDR request, can ask that the Legislative Counsel Bureau to remove that language, or not include language about the name change, if she so desires. The District does not have direct control over the BDR.

Chair Ortiz called for the question on the motion to remove the Library District name change be removed from the BDR. Trustees Brian Wilson, Robin Wadley-Munier, Sandra Ramaker, Foyt, Marilyn Francis Drake, and Chair Ortiz voted yes. Trustees José Meléndrez, Kelly Benavidez, and Shannon Bilbray-Axelrod voted no. Trustee Keith Rogers abstained. The vote was 6-3 with 1 abstention. The motion carried.

Chair Ortiz continued polling the Board to see if there were additions or changes to the list of items for the lobbyist to pursue during the legislative session.

Trustee Wadley-Munier does not believe the District should change the criteria for the Executive Director at this time or have it as part of the District's legislative agenda. As the District is hiring somebody in the

near future, she felt it would only handicap future boards. Wadley-Munier moved that the District not change the criteria for the Executive Director, and that requesting it should not be part of the District's legislative agenda.

That led to a wide-ranging discussion by Trustees on whether the District should be asking for anything in the legislature in addition to whether the MLS should remain a requirement of the Executive Director position.

After Chair Ortiz asked for a motion to keep the request to change the minimum qualifications of the Executive Director on the legislative agenda, Trustee Wadley-Munier reminded Chair Ortiz that her motion was still on the table. Chair Ortiz then called for a vote on Trustee Robin Wadley-Munier's motion to remove the request to change the criteria for library director from the legislative agenda or BDR. Trustees Robin Wadley-Munier, Brian Wilson, Elizabeth Foyt, and Marilyn Francis Drake voted yes. Trustees Keith Rogers, Sandra Ramaker, José Meléndrez, Shannon Bilbray-Axelrod, Kelly Benavidez, and Chair Ortiz voted no. The vote was 4-6. The motion failed.

Trustee Wilson asked another question to clarify the item, Library District tax sources (#12), on the list. He wanted to know whether the District is instructing the lobbyist to go ask for more tax revenue or to keep quiet unless the District needs to defend its tax revenue. He does not like the idea of asking for more money and he wanted to make that clear. Acting Executive Director James explained that the lobbyist would only be monitoring the action in the Legislature related to the District's revenue sources.

Trustee Benavidez said that her understanding about the list is the different items are on there so that the lobbyist is aware the District needs to be notified if action is being taken on these items. Trustee Rogers added that the lobbyists could monitor these issues and report back to Trustees for further discussion and direction for lobbyist action.

Trustee Bilbray-Axelrod commented that she believes that any decision on legislative items that are on the list should include anything else that would affect the District. Mr. James clarified that this was not meant to be an all-inclusive list.

Counsel Welt clarified what the motion would need to include incorporating additional legislative items and number two on the list.

Trustee Brian Wilson moved to approve the legislative agenda for District lobbyists to work to change the minimum qualifications of the Executive Director, the additional list provided, and not limited to that list. Also to watch out for any other issue that relates to library districts or the special districts, public entity budget that could in any way affect the Library District. All Trustees voted in favor. The motion carried.

Chair Ortiz announced a break from 7:55 p.m. until 8:00 p.m.

Chair Ortiz reconvened the meeting at 8:02 p.m. All Trustees were present.

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New Business
Discussion and possible Board action regarding the Finance and Audit Committee's recommendation to approve the audit performed by BDO for the Fiscal Year 2019-2020.
(Item VIII.A.)

Mr. James reported that the Finance and Audit Committee recommended approval of the audit performed by BDO for Fiscal Year 2019-2020 at their meeting earlier in the evening.

Trustee Wilson, Chair of the Finance and Audit Committee, moved to approved the Fiscal Year 2019-2020 Audit Report as presented by BDO USA and to incorporate the opinion letter into the official minutes of the Board of Trustees' November 12, 2020 Meeting. There was no opposition and the motion carried.

The opinion letter is attached as Appendix B.

New Business
Discussion and possible Board action regarding contracts for District legal counsel.
(Item VIII.B.)

Chair Ortiz noted that Trustee Foyt requested the item regarding contracts for District legal counsel be placed on the Agenda. As part of the item, the agreements for each individual or firm have been attached to this Board item. The agreements have been formalized with most of the legal counsel. A list of the legal contractors is below.

1. Scott Abbott of Kamer Zucker Abbott) provides labor and employment legal services.
2. Bailey Kennedy (firm name) provides miscellaneous legal services upon request.
3. Greenberg Traurig (firm name) provides legal advice on digital program production rights.
4. The only exception is Gerald (Jerry) Welt, who serves as the District's General Counsel. Chair Ortiz has not had time to talk to him yet and hopes to do it before the December meeting. Upon the request of Trustee Foyt, she, and Trustee Meléndrez and Benavidez will work with Ortiz to finalize the agreement. Mr. Welt's contract will be tabled until the next meeting.

Chair Ortiz explained to the Trustees that they do not select the legal contractors, as that is the Executive Director's job. All legal services contract compensation terms are not to exceed \$50,000 per year. Should legal services over the \$50,000 per year be required, staff will bring legal services contracts will come back to the Board of Trustees for approval.

New Business
Presentation on the Las Vegas-Clark County Library District Foundation, Inc. by Development and Planning Director Danielle Milam.

Chair Ortiz had requested that the Las Vegas-Clark County Library District Foundation, Inc. (Foundation) provide an update on current activities and initiatives. Development and Planning Director Danielle Patrick Milam presented information on the history, structure, staffing and funding of the Foundation. She discussed current programs, partnerships, and how the book sales work. Her information about the presentation and outline is attached as Appendix C.

After Ms. Milam completed her presentation, Chair Ortiz asked for any questions from the Trustees.

(Item VIII.C.)

Trustees Bilbray-Axelrod and Benavidez were honored to serve on the Foundation's Board and appreciated all the work done by Ms. Milam and her staff. Trustee Francis Drake enjoys her volunteer work with her husband at the warehouse.

Trustee Foyt enjoyed the broad scope of the presentation. She asked if Ms. Milam tracked the number of volunteer hours and gave the figure a monetary value. Milam said staff does track the hours, which runs over 40,000 hours per year. They will look into putting a monetary value to that. Milam added that staff does track the Teacher Tutor Program which uses UNLV students and that has been about \$100,000 a year for that program alone.

Trustees Ramaker, Rogers, and Wadley-Munier also expressed their appreciation for the information on the Foundation's many activities. Wadley-Munier suggested the Foundation provide a presentation either annually or every 18 months.

Trustee Wilson appreciated the report but was concerned that serving as Acting Deputy Director put more work on Ms. Milam and asked if she felt this was impeding the work of the Foundation. Milam reported the Foundation was right on track with current year plans and she added that the Foundation starts their audit right after they close their books with the District so their reports can be turned in for the New Market Tax Credits program. Wilson then thanked Milam for her hard work.

Chair Ortiz suggested the Foundation look 10-20 years down the road and partner with a company that does charging stations. He would like to see 8-12 are built at multiple libraries. They can serve as a training tool and can possibly be income producing. Ms. Milam agreed.

Trustee Francis Drake noted that the amount of donated books for bookstore sales has been tremendous, as people have been taking the time to clean out their homes. She also noted the increase in reading, not just eBooks, but also paper copies, due to the pandemic, in articles she has read in several national publications. Due to this, shopping in any District bookstore is a real bargain as there are frequently recent best-sellers.

This item was for discussion only.

New Business

Discussion and possible Board action authorizing the addition of a second Board employee as an auditor.

(Item VIII.D.)

Chair Ortiz explained that he had requested this item be brought to the attention of the Board of Trustees regarding the addition of a second Board employee as an auditor. The proposed job description and salary are attached as Appendix D. He listed other local government entities that employed auditors.

Chair Ortiz' reasons for asking for the addition of the auditor position are twofold:

- To provide internal audits on every section and every department in the District to confirm process and procedures are being followed. The end result will show discrepancies and the areas that need improvement with deadlines to correct them.
- To remove the Executive Director and District staff from conflict about differing requirements and remove issues about retaliation,.

Every department will be required to be audited.

Chair Ortiz believes this process will make the District more transparent and accountable. As per the backup material,

Human Resources Director Jeff Serpico said that the position would be PERS-eligible with a minimum of \$79,000, midpoint at \$103,000, and maximum of \$127,000.

Chair Ortiz then asked each trustee if they had questions of him or Mr. Serpico.

Trustee Bilbray-Axelrod thought the salary involved a lot of money. She does recognize the need and believes it would help the District.

Trustee Benavidez said she has been thinking about this item ever since the meeting briefing. Benavidez understands the importance of the position, but the timing is bad and the amount of money involved is not small. She would not be opposed to tabling the item and looking at it again once the new Director is in place. She will not be voting for it at this time.

Trustee Francis Drake commented that she would like to look at this in the future. She felt that jumping in and adding an employee at this level would not make the District look good.

Trustee Foyt understands the caution and concern expressed by other Trustees but feels that an auditor in place to answer what may be difficult questions in other circumstances would be ideal. She believed the pay range is required for the caliber of person the Trustees want for the position.

Trustee Meléndrez agrees the position is needed but does not think the timing is right. He wants to table until a later date.

Trustee Ramaker is in favor. She agrees there is a high price tag, but does not think this is ever a reason to not have more checks and balances.

Trustee Rogers agrees with other Trustees but the pay range concerns him, based upon everything going on with the budget. He needs more time.

Trustee Wadley-Munier is in favor of hiring the auditor. She questioned if the District would be paying this person. She seemed to be confused with whether PERS or the District would be paying the auditor and whether the position would be covered by the CBA. Chair Ortiz spoke about starting with one individual and seeing how much they can accomplish and reviewing at a later date. Mr. Serpico explained that the person would be a PERS-covered employee with an individual employment contract.

Trustee Wadley-Munier asked to confirm that the position is to keep the District out of impropriety, not only the Trustees but also the whole District. Chair Ortiz agreed. Wadley-Munier also asked about whether the Trustees can negotiate the contract. After some confusion about whether the position would be covered under the CBA, but would have an individual employee contract.

Trustee Wilson pointed out that the audit the Trustees just approved DID NOT tell the Trustees that the preventions and procedures necessary to make sure the data getting in the audit is accurate. The audit is saying that the numbers provided to the auditors all check out but the audit is not auditing how they got to those numbers internally. He is also concerned that the VESP program has robbed the District of many senior, experienced staff. He felt that have a staff member who reports directly to the Board can provide honest answers that it may not be possible to get another way.

Chair Ortiz commented on several things that led him to propose the addition of this position. He emphasized that evaluating processes and procedures allows, not a "Gotcha" moment, but a way to upgrade the District's transparency and accountability. He acknowledges the salary may be high, but not for a District of our size. He felt compelled to make the motion and not bring in a new director with issues and bother him or her.

Chair Ortiz moved to approve the creation of the position of an Auditor to report directly to the Board of Trustees as outlined in the job description and salary to be negotiated. Chair Ortiz, and Trustees Bilbray-Axelrod, Drake, Foyt, Meléndrez, Ramaker, Rogers, Wilson, and Wadley-Munier voted yes. Trustee Benavidez voted no. Motion carried, 9-1.

Announcements
(Item IX.)

The Career Online High School (COHS) Graduation will be held on Tuesday, November 17, 2020 at 6:00 p.m. in the Clark County Library Theater. Chair Ortiz will be attending.

The Library District will be closed for Thanksgiving Day, November 26, 2020 and Family Day, November 27, 2020.

There will be a Special Board Meeting on Friday, December 4, 2020 beginning at 8:00 a.m. at the Sahara West Library, 9600 W. Sahara Avenue.

The next Board Meeting will be held Thursday, December 17, at 4:30 p.m. via Webex and at the ??????Summerlin Library, 1771 Inner Circle Drive.

Public Comment
(Item X.)

None.

Executive Session
(Item XI.)

Removed from Agenda.

Adjournment
(Item XII.)

Chair Ortiz adjourned the meeting at 9:01 p.m.

Respectfully submitted,

Kelly Benavidez, Secretary

2020 ATTENDANCE

Appendix A

November 12, 2020 Regular Board Meeting

2020		January 16 Naming Library Policy Cmte	January 16 Regular Board Mtg	February 13 Regular Board Mtg	March 12 Regular Board Mtg	March 18 Emergency Board Mtg	April 16 Finance & Audit Cmte	April 16 Regular Board Mtg	April 28 Special Board Mtg	May 21 Regular Board Mtg	June 2 Special Board Mtg	June 11 Risk Management Cmte	June 11 Nominating Committee Meeting	June 11 Regular Board Meeting	July 23 Special Board Meeting	July 23 Regular Board Mtg	August 13 Regular Board Mtg	September 10 Regular Board Mtg	October 8 Regular Board Mtg	November 12 Finance & Audit Cmte	November 12 Regular Board Mtg			
Benavidez	Kelly	A-E	A-E	P	P	A-E	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P			
Bilbray-Axelrod	Shannon	P	P	P	A-E	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P			
Francis Drake	Marilyn	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P			
Foyt	Elizabeth	P	P	P	P	A-E	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P			
Meléndrez	José	P	P	P	P	A-E		P	P	P	P	P	P	P	P	P	P	P	P		P			
Ortiz	Felipe	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P			
Wadley-Munier	Robin	P	P	P	P	A-E	P	P	P	P	P	P	P	P	A-E	A-E	P	P	P	P	P			
Ramaker	Sandra	P	P	P	A-E	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P			
Wilson	Brian	P	P	A-E	P	P	P	P	P	P	P	P	P	P	A-E	A-E	P	P	P	P	P			
Rogers	Keith	P	P	P	A-E	P	P	P	P	P				A-E	P	P	P	P	P	P	P			

attended Committee meeting but not a member

A-E Excused Absence
 A-U Unexcused Absense

as of November 13, 2020

Las Vegas-Clark County Library District

AUDIT WRAP UP

June 30, 2020



The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Governing Board and Audit Committee) and, if appropriate, management of the Government and is not intended and should not be used by anyone other than these specified parties.

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6100 Elton Avenue, Suite 1000
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December 10, 2020

Finance and Audit Committee
and Board of Trustees
Las Vegas-Clark County Library District
7060 West Windmill Lane
Las Vegas, Nevada 89113

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. In September we provided management with an overview of our plan for the audit of the basic financial statements of the Las Vegas-Clark County Library District (the District) as of and for the year ended June 30, 2020, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the District's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the District and look forward to meeting with you to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

BDO USA, LLP

Discussion Outline

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Status of Our Audit

We have completed our audit of the financial statements and federal awards as of and for the year ended June 30, 2020. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- ▶ The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements whether due to error or fraud.
- ▶ The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications and letter of engagement.
- ▶ We expect to issue an unmodified opinion on the financial statements and release our report in mid-to-late-November.
- ▶ We also expect to issue an unmodified opinion on compliance requirements that could have a direct and material effect on the District's major federal program.
- ▶ Our responsibility for other information in documents containing the District's audited basic financial statements (e.g., management's discussion and analysis, budgetary comparisons, schedules of pension and OPEB amounts) does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by the District and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the basic financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- ▶ All records and information requested by BDO were freely available for our inspection.
- ▶ Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of District personnel throughout the course of our work.

Results of Our Audit

ACCOUNTING PRACTICES, POLICIES, ESTIMATES

The following summarizes the more significant required communications related to our audit concerning the District's accounting practices, policies, and estimates:

The District's significant accounting practices and policies are those included in the notes to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within the notes to the financial statements. There were no changes in significant accounting policies and practices the year ended June 30, 2020.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain.

Significant accounting estimates include:

Fair value measurement of investments
Net pension liability
OPEB Obligation
Compensated absences liability
Depreciation method and/or asset useful life

Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in during the year ended June 30, 2020.

CORRECTED AND UNCORRECTED MISSTATEMENTS

There were no corrected or uncorrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we brought to the attention of management, except for a relatively insignificant adjustment of approximately \$419,000 for accrued compensated absences and related expenditures.

Internal Control Over Financial Reporting

In planning and performing our audit of the District's financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing and in a timely manner, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the District's internal controls over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Deficiency in Internal Control	A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.
Significant Deficiency	A deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis.

In conjunction with our audit of the District's basic financial statements, we noted no material weaknesses.

Other Required Communications

Requirement	
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risk of material misstatements, including fraud risks; or tips or complaints regarding the District's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
If applicable, nature and extent of specialized skills or knowledge needed related to significant risks	There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.
Consultations with other accountants	We are not aware of any consultations about significant accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent accountants on the application of generally accepted accounting principles.
Our evaluation of the District's relationships and transactions with related parties and their impact on the financial statements	We have evaluated the District's process to identify, authorize and approve, account for, and disclose its relationships and transactions with related parties and noted no significant issues.
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the District's financial statements or to our auditor's report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
If applicable, other matters significant to the oversight of the District's financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the District's financial reporting process that have not been previously communicated.
Representations requested from management	Please refer to the management representation letter.

Independence Communication

Our engagement letter to you dated August 26, 2020, describes our responsibilities in accordance with professional standards and certain regulatory authorities and *Government Auditing Standards* with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the District with respect to independence as agreed to by the District. Please refer to that letter for further information.



AGENDA ITEM

NOVEMBER 12, 2020 MEETING OF THE BOARD OF TRUSTEES

Agenda Item #VIII.C.:

Discussion and Presentation on LVCCLD Foundation Update.

Background:

Trustee Elizabeth Foyt asked that the Foundation provide an update on current Foundation activities and initiatives at the November meeting.

The LVCCLD Foundation was established as a 501c3 on August 18, 2003, to support the improvement, promotion, and growth of the Library District.

Currently, the Board of Directors includes 14 members, including President Keiba Crear; Secretary-Treasurer Jane Mac; and Board Directors **Shannon Bilbray-Axelrod**, **Kelly Benavidez**, Chaka Crome, Tamar Hoapili, Edward Kojane, Tom Lawyer, John Pourciau, Nicole Rogers, Elaine Sanchez, Dan Sarazin, and Chris Way; and Ex-Officio Director Acting Executive Director **Fred James**. Foundation By-Laws stipulate that the Board of Directors include two active LVCCLD board members along with an ex-officio position for the LVCCLD Executive Director. These Directors provide direction on program, finance, investment, event, and donor activities. They oversee the annual audit and tax filings.

Since 2003, the Library District has supported the staffing, offices, and other overhead costs of the Foundation. Library Foundation work is accomplished alongside the Development and Planning department's District functions of strategic planning; grant development and management; volunteer program management; and government relations.

Planning and Development Director **Danielle Milam**, Development Officer **Sherry Walker**, and Bookstore Operations Manager **Leslie Valdes** have job duties that span both Library District and Library Foundation functions. This team provides support for Library Foundation meetings, grant writing and management activities, coordination of grant projects with Library District staff, preparation of Library Foundation Financial Statements, and oversight of donated and discarded used book sales, both in Library District branch facilities as well as online. The Library Foundation also has one paid employee, **Matt Moschella**, who assists with online book sales out of the Sahara West warehouse.

In 2017, the Library Foundation took on the management of the East Las Vegas and Mesquite QALICBs as part of the New Market Tax Credit projects for the East Las Vegas and Mesquite library projects. In this capacity, the Foundation manages the

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November 12, 2020

annual meetings, audits, and compliance reports of those two non-profits as well. Since 2009, the Library Foundation and Library District have also had a contractual relationship, with the Library Foundation as the sole recipient of Library District discards and book donations from the public. This Agreement, approved by the Library District Board of Trustees and the Library Foundation Board of Directors, sets forth the responsibility of the Foundation to provide an annual audit of Foundation books, and restricts revenues from used book sales to Library District and Foundation initiatives that benefit the Library District.

This foundational support from the Library District enables the Library Foundation to have a revenue stream that is immediately available for library programs, marketing initiatives, facility improvements, collaborative initiatives with community partners, and collection enhancements. It also puts the Library Foundation at an advantage in grant procurement, since all grant funds can go directly to the initiative, not overhead.

Danielle Milam has been the chief operating staff person for the Foundation since 2008, when she joined the Library District as Director of Development. Working closely with the Library District, she has overseen the evolution of the Library Foundation mission to be a fundraising, partnership, and service innovation arm of the Library District, always in concert with and complementary to the mission of the Library District:

- In the Great Recession, the Library Foundation raised funds to support core services such as the Summer Reading Program, in line with the “Read Learn Achieve” strategic plan adopted by the Library District Board of Trustees in 2011.
- Since 2016, the Library Foundation has aligned fundraising, partnership, and service innovation goals with the “Vision 2020” strategic plan that focuses on four strategic directions: 1) Limitless Learning, 2) Business and Career Success, 3) Connecting People to Government and Social Services, and 4) Community and Culture. The Library Foundation’s mission is to expand and amplify the Library District’s community impact by attracting new resources that support individual and community economic, education, and social well-being.

Over the past five years, the Library Foundation has raised \$12,724,106, including \$5.9 million in facilities improvement support for the East Las Vegas and Mesquite libraries and the Widmeyer Estate gift of \$3,055,000 that established an endowment for Library Foundation’s future work. Used book sales revenues rose from \$281,305 in FY 15-16 to \$313,397 in FY 19-20. Foundation grant funding grew from \$76,500 in FY 15-16 to \$193,819 in FY 19-20. Individual and corporate donations grew from \$36,192 in FY 15-16 to \$332,177 in FY 19-20. Library Foundation fundraising in FY 19-20 totaled \$839,394.

Foundation Grants: Current Foundation grant projects focus on:

- 1) **Homework Help.** Annual fundraising need for the Teachers in Libraries program is \$250,000 per year. It provides certified CCSD teacher tutor services in eight branch locations. Current funders for the Teachers in Libraries initiative are United Way of Southern Nevada (third year of \$99,000 grant) and Windsong Trust (increased from \$100,000/ year in FY 18-19 and

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November 12, 2020

- FY 19-20 to \$125,000 in FY 20-21 thanks to Acting Executive Director **Fred James**). Past funders for this program include the MGM Foundation (\$80,000 in FY 19-20). The Teacher Tutor program is complemented with an in-kind contribution of over \$100,000 in student teacher tutors from the UNLV School of Education that are paid through federal work-study funds. Both programs are free to the public.
- 2) **Teen Tech Centers.** The Library Foundation has helped the Library District build/create/start teen tech centers in five library branches. Best Buy Foundation has invested \$360,456 in the Best Buy Teen Tech Center at the Clark County Library since 2017. COX Charities has invested \$46,000 in Library District teen tech programs, including the establishment of the COX Teen STEAM Lab at the Enterprise Library last January. SWITCH provided \$15,000 to establish the SWITCH Robot Lab at West Las Vegas last November. NV Energy Foundation has contributed \$52,500 (\$5,000 in FY 20-21 for STEAM activities at East Las Vegas). Union Pacific Foundation has contributed \$32,500 (\$20,000 in FY 20-21) to augment youth STEAM activities in several Library District branches.
 - 3) **Raising Las Vegas.** The Library Foundation has been the lead on a regional multi-organization collective action team to raise the quantity, quality, parent engagement, and community support for early childhood development services in Clark County, an initiative called Raising Las Vegas. This year, the Library Foundation was awarded a three-year \$150,000 sub-grant as part of the Bezos Family Foundation's grant to The Children's Cabinet. The grant supports the work of the Outreach Services department's work with child care providers. The Jameson Fellowship also awarded the Library Foundation a \$25,000 grant to research early childhood conditions in the Vegas Valley. The Las Vegas Urban League is now distributing Spanish and English surveys to 800 Family Friend and Neighbor care providers. This data will be extremely valuable, as COVID-19 has had many impacts on the local childcare sector.

Used Book Sales: Library Foundation book sales for FY 19-20 totaled \$313,396, with \$154,836 of those sales conducted on Amazon from the Sahara West warehouse; \$120,872 from sales in library branch bookstores; and \$37,205.49 from third party sales. The Foundation has a small but mighty volunteer crew that assists with listing donations for online Amazon sales at the Warehouse, including Trustee **Marilyn Francis Drake** and her husband Rodney, who volunteer twice a week.

Under the Agreement with the Library District, book sales revenues are restricted to Library District programs. These programs have supported activities of all Library District departments including:

- General Services - facilities projects
- Library Operations – staff training, programs and festivals
- Branding and Marketing – Summer Rise public awareness and Raising Las Vegas media campaigns (thanks to the generous contributions of Foundation Board Director **Chris Way**, General Manager of KNTV Channel 13)
- Community Engagement - programs, staff training, and events for Outreach, Adult Learning Program, Gallery Services, and Performing and Venue Services
- IT – purchase of technology, including laptops, hotspots, and maker equipment

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November 12, 2020

- HR – staff training on homelessness and social services; support for Staff Day; and Vision 2020 awards

Individual Gifts: The Library District has an active base of 1,312 individual donors who contribute via check or on the online donor portal of the web page, www.LVCCLDFoundation.org. One of the most successful individual donor events of the year was the April “Day of Giving” campaign for Wifi hotspots, which raised \$21,000 from 130 donors. Other major individual gifts include the Widmeyer Estate gift of \$3,055,000, which created an endowment for the Foundation; a \$144,000 Mesquite Library Campus gift from the Donald and Edith White Estate; a \$100,000 gift to name the Paul C. Blau Theatre from Constance Blau; and \$107,300 from founding Foundation board member Tom Lawyer to establish the West Las Vegas Scholar Award program.

Special Projects: One of the most successful projects for the Foundation was participating in the New Market Tax Credit Program for the East Las Vegas and Mesquite capital projects. The Foundation played a pivotal role in helping the Library District close a \$5.9 million gap in funding caused by escalating construction costs.

Social Media and Website

Development Officer **Sherry Walker** and the Branding and Marketing team (special thanks to Digital Content Manager **Ryan Simoneau** and Web Designer **Gene Kilchenko**) have continuously updated the Foundation’s web page over the past three years as new iterations become available. The most recent web page updates were produced this month and include great graphics from Gene. Sherry also manages the Foundation’s Facebook page with symbiotic pushes from District social media posts and blogs created by Ryan and Sr. Project Associate **Paula Loop**. Branding and Marketing support also provide fliers and media coverage for Foundation events such as book sales.

TOTAL FUNDS RAISED BY THE FOUNDATION 2015 – 2020: \$12,724,106



LAS VEGAS - CLARK COUNTY
LIBRARY DISTRICT FOUNDATION

LAS VEGAS-CLARK COUNTY
LIBRARY DISTRICT
FOUNDATION
2015-2020



BOARD OF DIRECTORS

OFFICERS



President
Keiba Crear
Manager of the Environmental Monitoring and Management Division Southern Nevada Water Authority



Secretary-Treasurer
Jane Mac
Director of Corporate Tax Wynn Resorts

DIRECTORS

Kelly Benavidez
Commission Office
Community Liaison
Clark County

Shannon Bilbray-Axelrod
Assemblywoman
Nevada State Legislature

Chaka Crome
Attorney at Law
Crome Law Firm

Tamar Hoapili
Community Relations Manager
Cox Communications

Edward Kojane
Partner, Las Vegas Office Tax Leader
Ernst & Young

Tom Lawyer
President
Lawyer Trane

John Pourciau
Corporate Director of Financial Planning & Analysis
Station Casinos

Nicole Rogers
Manager
HGR Restaurants

Elaine Sanchez
Civic Leader

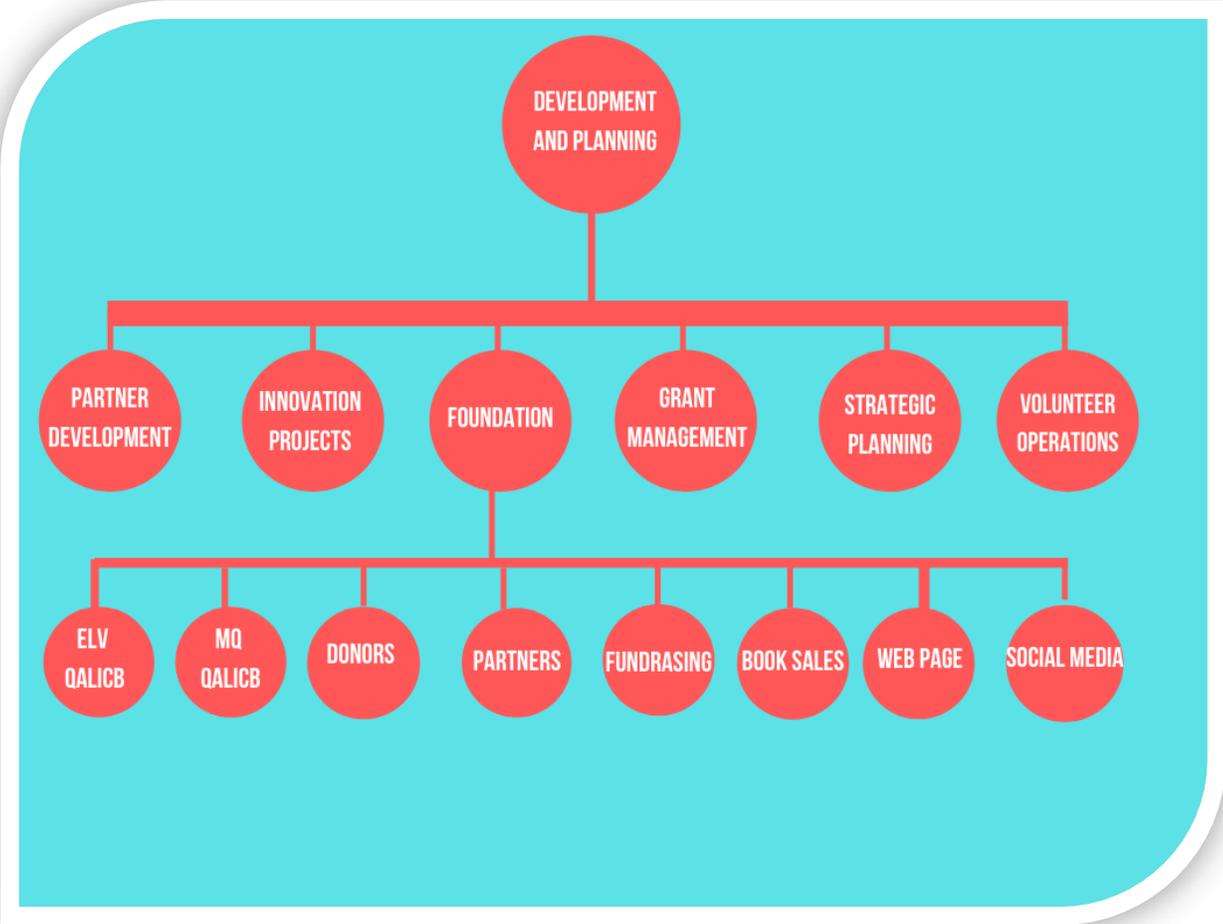
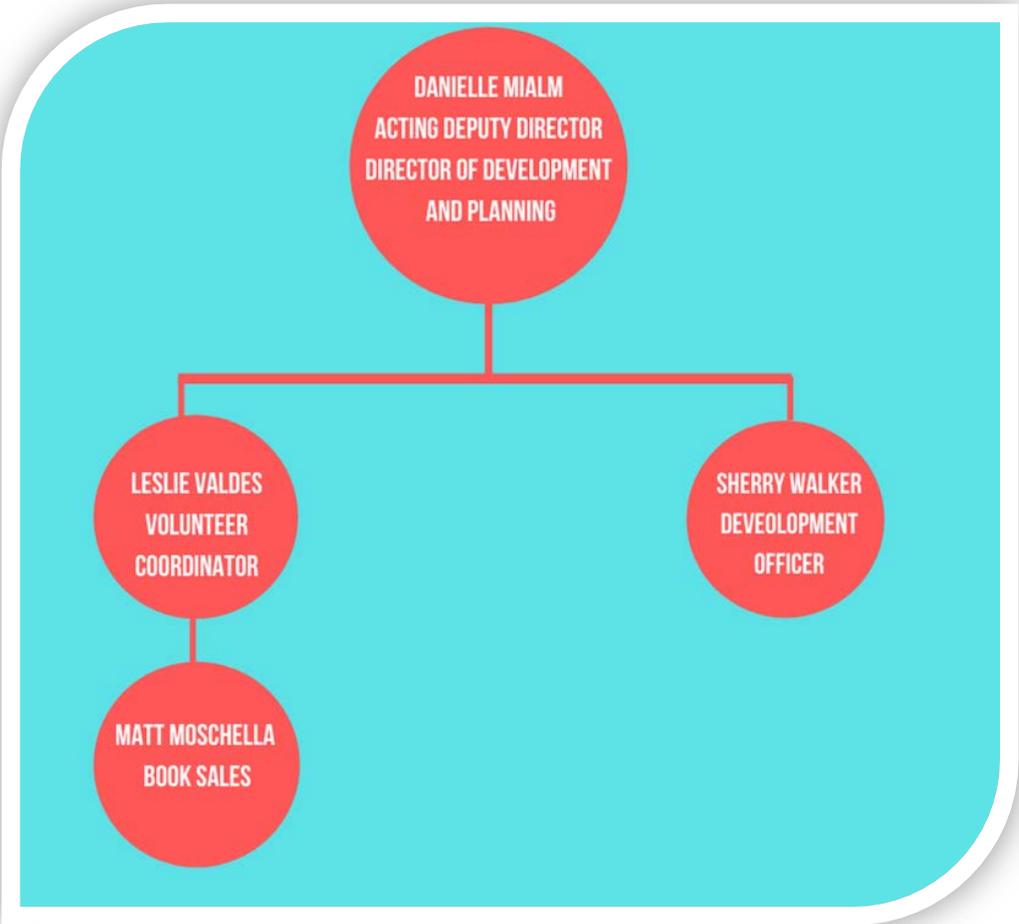
Dan Sarazin
Benefits Counselor
AFLAC

Chris Way
VP/General Manager
KTNV Channel 13 Action News

Ex-Officio Director
Fred James
Acting Executive Director, Library District

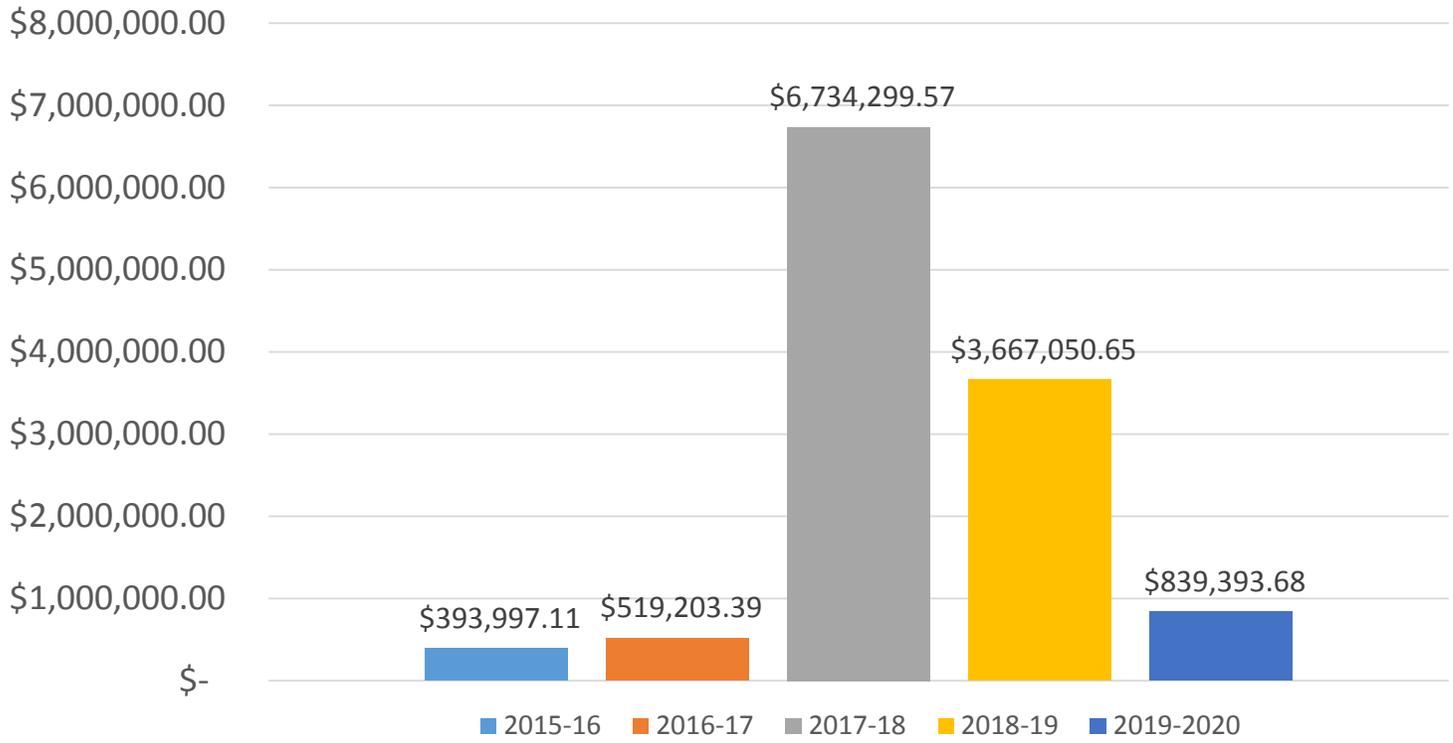
Mission Statement

The Las Vegas-Clark County Library District Foundation is the innovation and partnership arm of the Library District, with a mission to expand and amplify the library's community impact by attracting new resources that support library programs and services.

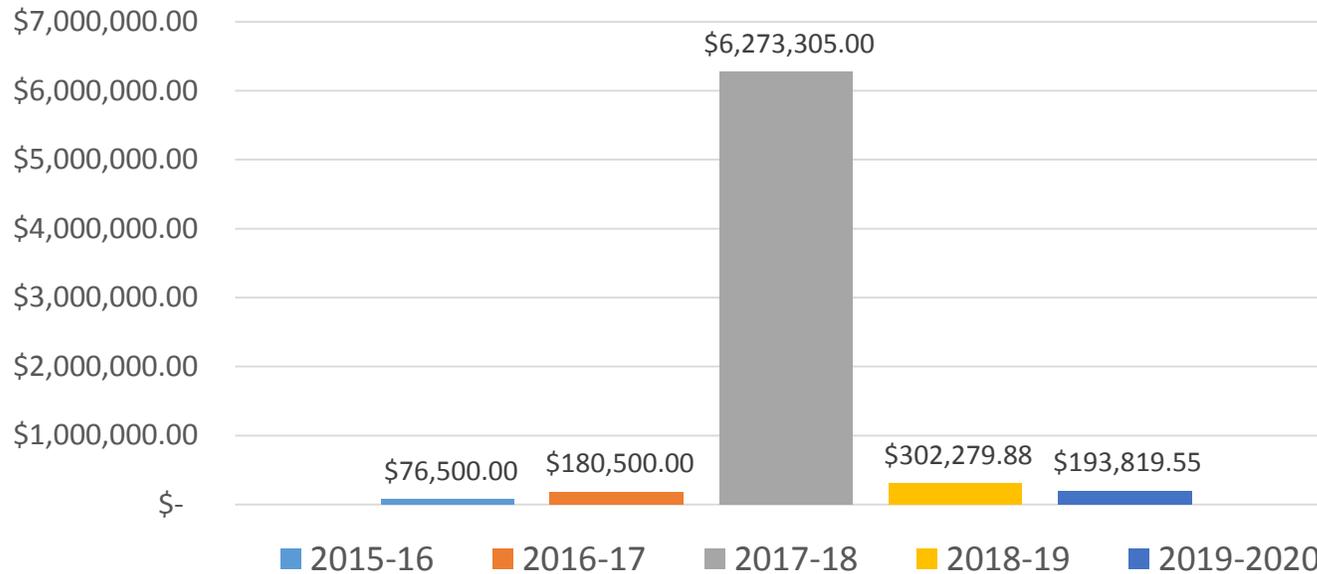


\$12,724,106 RAISED

2015-2020



\$7,026,404 GRANT FUNDING



NV Energy * Cox * Union Pacific * MGM * Best Buy* Bezos * ECAC * Pritzker * Reimagining Workforce * New Markets Tax Credits

GRANT FUNDED PRIORITY PROJECTS

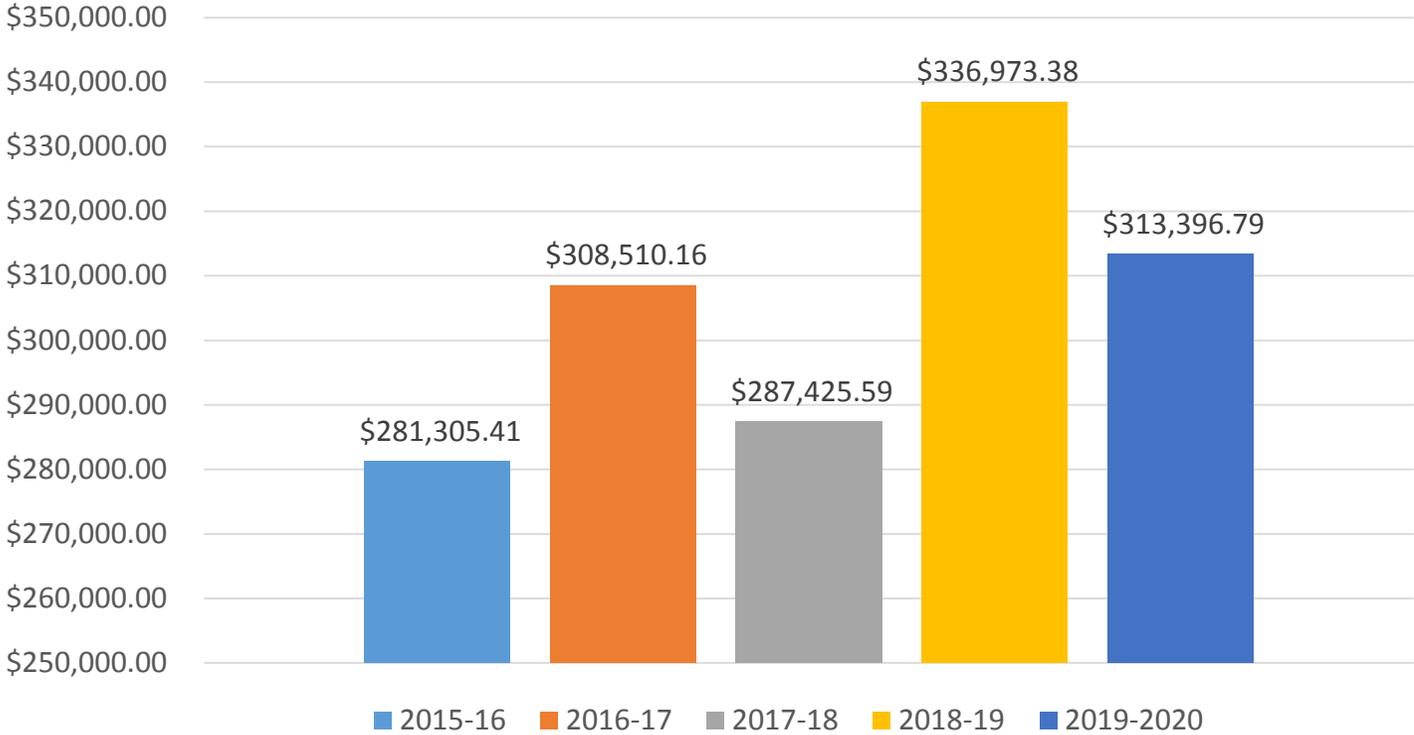
TEACHERS IN LIBRARIES: Teachers in Libraries provides free after-school homework help and tutoring services for students in grades K-12 at eight library branches. CCSD teachers and UNLV students provide over 15,000 hours of homework help to students from over 275 local schools at 13 library branch locations in the Vegas Valley each year.

TEEN TECH CENTERS: The Las Vegas-Clark County Library District Foundation is working to give youth from across the Vegas Valley access to STEAM tools, training, and production experiences to expand their digital skills and prepare them for the next generation workforce. The Teen Tech Labs offer free access to STEAM learning environments and programs allowing youth to create, experiment, and build new technology skills.

RAISING LAS VEGAS: In an effort to bolster early childhood education in Southern Nevada, The Library Foundation works with 15 community partners to connect children 0-5 with brain building resources at branch libraries, home and a growing variety of outreach sites including WIC clinics, childcare centers, and family-nurse home visits.

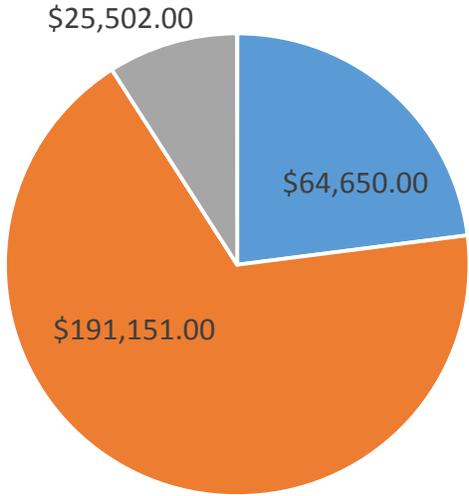


\$1,527,611 BOOK SALES



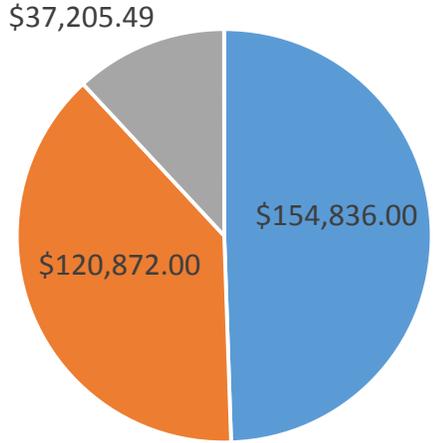
BOOK SALES

2015 Book Sales
\$281,305



■ Amazon ■ Bookstore ■ Third Party Seller

2020 Book Sales
\$313,396



■ Amazon ■ Bookstore ■ Third Party Seller

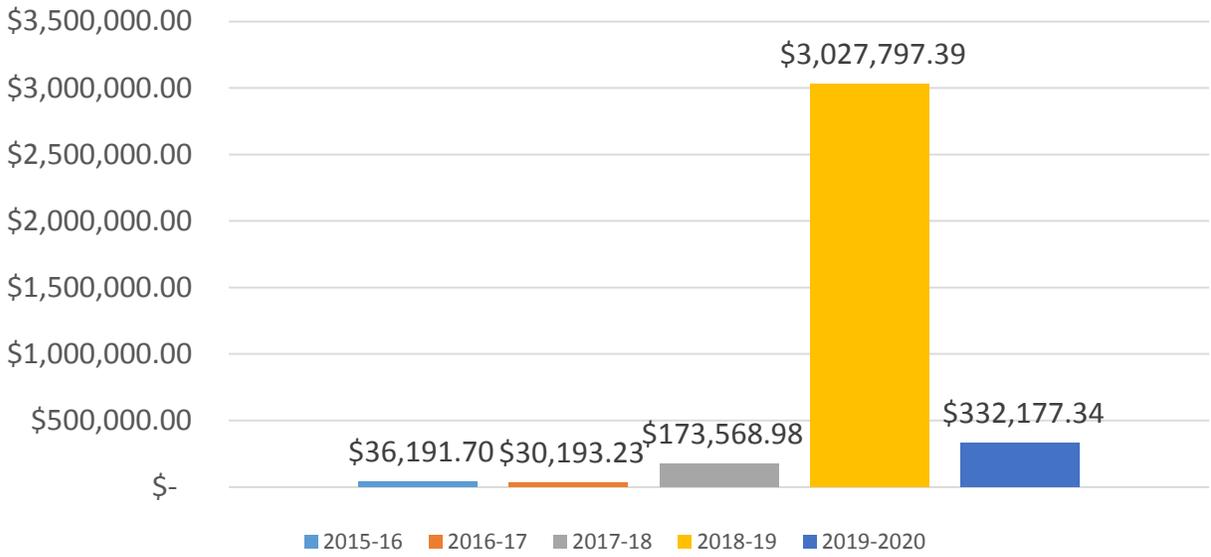


BOOK SALES FUNDED LIBRARY DISTRICT PROGRAMS

- 📌 Adult Education Staff Training
- 📌 Book Clubs
- 📌 Branch Grand Openings
- 📌 Career Online High School
- 📌 CCSD Buses
- 📌 Coffee with a Cop
- 📌 Comic Book Festival
- 📌 DISCOVERY Children's Museum Passes
- 📌 Engineering for Kids
- 📌 Family Pride Day
- 📌 Gallery Openings
- 📌 Green Room Supplies
- 📌 Holiday Parties
- 📌 Las Vegas Book Festival
- 📌 Movie Screenings
- 📌 Nevada Career Explorer
- 📌 Outreach Events
- 📌 Painting Party
- 📌 Play Works
- 📌 Performance and Visual Arts Camp
- 📌 Reader's Circle
- 📌 Staff Day
- 📌 Staff Training
- 📌 STEAM Equipment
- 📌 Summer Reading Challenge
- 📌 Tea Party
- 📌 Teen Tuesday
- 📌 Trivia Contest
- 📌 V.2020 Awards
- 📌 Vegas Strong Academies
- 📌 Volunteer Appreciation
- 📌 Winter Reading Program
- 📌 Youth Services Summit

\$3,599,928 PRIVATE DONATIONS

2015-2020

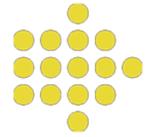


Total Donors
1,312
Average Gift
\$3,622



DONOR HIGHLIGHTS

November 12, 2020 - Regular Board Meeting
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Widmeyer Family Trust



\$3,055,000 Foundation Endowment Fund



Donald and Edith White



\$144,000 Mesquite Library Campus



Constance Blau



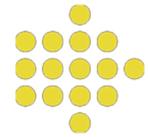
\$100,000 Paul C. Blau Theatre naming rights



Tom and Bonnie Lawyer



\$107,300 73 Scholar Awards



Hot spot email campaign



\$21,647 raised



KTNV-TV Channel 13 Chris Way



\$83,850 Summer Rise Campaign

\$175,000 Raising Las Vegas Campaign

PARTNERSHIPS

America Reads America Counts
CCSD Partnership Office
Children's Cabinet
City of Las Vegas
Cure 4 the Kids
DISCOVERY Children's Museum
Girls Athletic Leadership Schools
Grant a Gift Autism Foundation
Guinn Center
Las Vegas Urban League



Nevada Department of Education
Nevada Institute for Children's Research and Policy
Nevada State College
Nevada Women's Philanthropy
Public Education Foundation
Southern Nevada Health District
Sunrise Children's Foundation
United Way of Southern Nevada
UNLV
Vegas PBS

WHAT'S NEXT



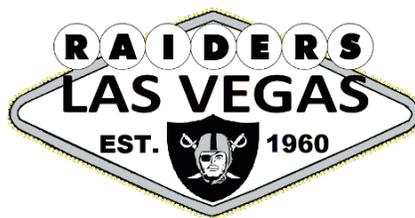
Reimagining Workforce Grant- \$1 million towards a marketing campaign promoting workforce and adult learning initiatives with state partners. Invitation to join UNLV's Drone and Autonomous Vehicle National Science Foundation grant related to community benefit



Federal Reserve Bank of San Francisco will host a conference of local bank CRA officers to introduce Teachers in the Libraries, Teen Tech Labs, and capital project funding opportunities



Reset plans for Capital Campaign.



Player appearances at library branches and volunteer opportunities for Las Vegas Raiders Family Association.

THANK YOU!

-  Acting Executive Director Fred James
-  Branding and Marketing
-  Community Engagement
-  Financial Services
-  General Services
-  Human Resources
-  Information Technology
-  Library Operations



JOB DESCRIPTION – LAS VEGAS CLARK COUNTY LIBRARY DISTRICT (LVCCLD)

JOB TITLE: Auditor

JOB CODE: TBA

EXEMPTION STATUS: Exempt

PAY GRADE: 128 (PERS Eligible) \$79,740---\$103,662---\$127,584

REPORTS TO: **Board of Trustees**

SUPERVISES: As assigned.

GENERAL SUMMARY:

The Auditor is an employee and serves at the pleasure of the Board of Trustees and may be removed at the pleasure of the Board of Trustees by an affirmative vote of a majority of the Board of Trustees at any time. The Auditor reports only to the Board of Trustees and/or to a Committee designated by the Board of Trustees.

Under the supervision of the Board of Trustees, this position performs the duties designated by the Board of Trustees. Performs routine audits of every department and every section within a department to determine program compliance, fiscal accountability, financial stewardship, and performance audits at every level within the Library District.

Responsible for designing, implementing and conducting audit programs and communicating quarterly and/or as necessary may perform other duties as assigned.

The Auditor present the findings to the Board of Trustees through a report to the Finance and Audit Committee and then for approval to the entire Board of Trustees at a regularly scheduled meeting.

The Auditor also performs complex and comprehensive professional level, fiscal, operational, management and/or performance audits as requested by the Board of Trustees.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

1. Plans and conducts a variety of routine, complex and comprehensive financial, organizational, management, staffing, technical, operational, business license and/or similar professional audits individually or as a member of an audit team following generally accepted government auditing standards and requirements.

2. Plans the scope of the audit; drafts detailed audit programs for simple and complex audits, which include specific Program Objectives, Program Compliance, Program Procedures, Financial Requirements, and Appropriate Audit Procedures to accomplish stated objectives.
3. Reviews routine and complex financial and/or management systems, internal controls, and procedures to detect deficient controls, economy and efficiency of which resources are used, duplicated effort, extravagance, fraud, or non-compliance with laws, regulations and/or District policies.
4. Confers with District staff to clarify organizational information and ensure a clear understanding of their responsibilities, activities and functions as well as the effectiveness of internal reporting and control systems after the Audit Report is submitted to the Trustees.
5. Prepares and presents preliminary and final reports of the audit results quarterly, to the Finance and Audit Committee. The Audit Committee then recommends approval of the Audit to the entire Board of Trustees at the next regularly scheduled meeting. This may include opinions on the adequacy, effectiveness of complex systems and the efficiency with which the activities are carried out, and stated requested corrections/compliance with set time frames.
6. After submission to the Trustees, meets with departmental management to report and explain audit and section findings; receives implementation and follow-up on the Audit Recommendations and to ensure compliance and that the recommendations have been effectively adopted.
7. Serves as primary interface with regulatory and other external activities on compliance related issues.
8. Evaluates and Recommends training needs and develops appropriate and necessary educational programs to support the internal audit program; monitors training outcomes and recommends changes as necessary.
9. Performs other duties as assigned.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED:

• **Education:**

Required: Bachelor's degree in Accounting, Finance, Public or Business Administration.

Preferred: Master's degree in Public or Business Administration.

• **Experience:**

Required: Three (3) years' experience in related or corresponding position conducting internal audits in a public agency setting.

Preferred: Five (5) years' experience in related or corresponding position conducting internal audits in a public agency setting with at least two (2) of those five (5) years in a formal Senior/Lead Auditor role.

• **License or Certification:**

Required: Possess, or have the ability to obtain, a valid Nevada Driver's License at the time of hire.

Preferred: Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP), Certified Financial Services Auditor, (CFSA), Certified Public Accountant (CPA), Certified Management Accountant (CMA).

• **Physical Demands:**

Work is primarily performed in an office setting. Ability to lift up to 10 pounds maximum and occasionally lifting and/or carrying such articles as books or files. Although work is performed in an office setting, a limited amount of walking or standing if often necessary to carry out job duties.

• **Additional Knowledge, Skills & Abilities:**

- Knowledge of federal, state, and local laws, rules, and regulations related to internal auditing.
- Knowledge of Government Auditing Standards (GAS) and Generally Accepted Accounting Procedures (GAAP).

- Knowledge of State of Nevada Revised Statutes and the Nevada Administrative Code with respect financial governance by a public entity and public board.
- Knowledge computer software including word processing, spreadsheets, and database applications.
- Ability to analyze and solve complex problems and issues.
- Ability to communicate, orally and in writing, effectively with a wide variety of internal and external customers.