

CHARTER AUDIT COMMITTEE MINUTES

January 29, 2025

Department of Education

MEMBERS IN ATTENDANCE

James Smack, Chairman, Chief Deputy Controller, Nevada State Controller's Office

Mike Dang, Charter School Sponsoring Officer, City of Henderson

Michael Shafer, Audit Manager, Department of Education

CJ Manthe, Retired State Employee

MEMBERS EXCUSED

Jessica Young, Executive Branch Auditor, Governor's Finance Office

STAFF PRESENT

Braden Hudnall, Administrative Assistant II, Department of Education

I. ROLL CALL/CALL TO ORDER

The meeting was called to order at 10:00 am.

All members were present except for Ms. Young, who was excused by Chair Smack.

II. PUBLIC COMMENT I

Chair Smack asked for comments from the public.

Zeth Macy of Schettler Macy & Associates introduced himself.

There were no other members of the public who wished to make comments.

III. APPROVAL OF MINUTES

The committee briefly reviewed the minutes from the November 22, 2024 meeting.

Mr. Dang requested changing his title to reflect his new role with the City of Henderson.

With no added discussion from the committee, Ms. Manthe motioned in favor of accepting the minutes with the change to Mr. Dang's title added. Mr. Dang seconded the motion.

The committee unanimously voted in favor of the motion and approved the minutes.

IV. REVIEW AND VOTE ON THE EXPEDITED RFQS

BDO USA:

The committee reviewed the RFQ for BDO USA.

Chair Smack noted that the renewal date on the firm's current business license is January 31, 2025 which is only two days away. He recommended that the firm be approved pending receipt of its updated business once processed.

Ms. Manthe said the firm also submitted a CPA license that expired on December 31, 2024.

She said that while several firms had CPA licenses with a similar expiration date, those other firms submitted evidence of renewal while BDO USA had not.

Chair Smack said that BDO USA notated on the submission that the renewal of the license was in process and, as long as the firm can provide the updated business license once renewed, the committee can go ahead and approve the submission.

With no further discussion from the committee, Ms. Manthe motioned to accept the

application pending receipt of the updated business license. Mr. Dang seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application.

Schettler Macy & Associates:

The committee reviewed the RFQ for Schettler Macy & Associates. After review, with no concerns or added discussion from the committee, Mr. Shafer motioned to accept the application. Mr. Dang seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application.

CliftonLarsonAllen, LLP:

The committee reviewed the RFQ for CliftonLarsonAllen, LLP.

Chair Smack noted that the firm needed an updated board of accountancy license. He said that the firm can be added to the approved list pending receipt of an updated business license.

After review, with no further concerns or added discussion from the committee, Ms. Manthe motioned to accept the application. Mr. Dang seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application, pending receipt of an updated business license.

Rubin Brown:

The committee reviewed the RFQ for Rubin Brown.

After review, with no additional concerns or added discussion from the committee, Mr. Shafer motioned to accept the application. Mr. Dang seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application.

Forvis Mazars, LLP:

The committee reviewed the RFQ for Forvis Mazars, LLP.

After review, with no concerns or added discussion from the committee, Mr. Dang motioned to accept the application. Ms. Manthe seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application.

Houldsworth, Russo & Company, P.C.:

The committee reviewed the RFQ for Houldsworth, Russo & Company, P.C.

After review, with no concerns or added discussion from the committee, Mr. Dang motioned to accept the application. Ms. Manthe seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application.

V. REVIEW AND VOTE ON NEWLY SUBMITTED RFQS**Eide Bailly, LLP:**

The committee reviewed the RFQ for Eide Bailly, LLP.

After review, with no concerns or added discussion from the committee, Mr. Dang motioned to accept the application. Ms. Manthe seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application.

Holcomb & Shreeve, PC:

The committee reviewed the RFQ for Holcomb & Shreeve, PC.

Mr. Shafer wanted clarification on whether there is reciprocity between Nevada and Arizona licensing.

Chair Smack said that the firm will have to provide a Nevada business license to the committee.

Ms. Manthe pointed out that the RFQ for this year had been changed to allow firms with a CPA license from any state. She confirmed this after pulling up the Appendix A cover sheet of the 2025 RFQ.

Chair Smack also cross-checked Holcomb & Shreeve's business ID with the Nevada Secretary of State website and could validate the firm's possession of a Nevada business license.

After review, with no concerns or added discussion from the committee, Mr. Shafer motioned to accept the application. Mr. Dang seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application.

Velez & Hardy, LLC:

The committee reviewed the RFQ for Velez & Hardy, LLC.

After review, with no concerns or added discussion from the committee, Ms. Manthe motioned to accept the application. Mr. Dang seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application.

Watkins Jackson CPAs:

The committee reviewed the RFQ for Watkins Jackson CPAs.

After review, with no concerns or added discussion from the committee, Mr. Dang motioned to accept the application. Mr. Shafer seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application.

Silva, Sceirine & Associates:

The committee reviewed the RFQ for Silva, Sceirine & Associates.

Chair Smack said that the firm's peer review was "pass with deficiencies" and wanted everyone to notate that. He advised to watch out for that in the future.

Ms. Manthe also noted that the firm would need to send over their updated CPA license rather than just the individual license that they had included.

After review, with no further concerns or added discussion from the committee, Ms. Manthe motioned to accept the application. Mr. Dang seconded the motion.

The committee unanimously voted in favor of the motion and accepted the application, pending receipt of the firm's updated CPA license.

VI. PUBLIC COMMENT II

Chair Smack asked for comments from the public.

There were no members of the public who wished to make comments.

The meeting was adjourned at 10:27 am.