

# CHARTER AUDIT COMMITTEE MINUTES

February 4, 2026  
Department of Education

## **MEMBERS IN ATTENDANCE**

James Smack, Chairman, Chief Deputy Controller, Nevada State Controller's Office  
Michael Shafer, Audit Manager, Department of Education  
Jessica Young, ACFR Accountant II, Nevada State Controller's Office  
Amelia Thibault, Management Analyst III, Department of Education

## **MEMBERS EXCUSED**

Mike Dang, Charter School Sponsoring Officer, City of Henderson  
CJ Manthe, Retired State Employee

## **STAFF PRESENT**

Braden Hudnall, Administrative Assistant II, Department of Education  
Greg Ott, Chief Deputy Attorney General, Nevada Attorney General's Office

## **I. ROLL CALL/CALL TO ORDER**

The meeting was called to order at 1:28 pm.  
All members were present except Mr. Dang and Ms. Manthe, who were excused by Chair Smack.

## **II. PUBLIC COMMENT I**

Chair Smack asked for comments from the public.  
Mr. Shafer told the committee that the latest edition of the Charter School Audit Guide is now posted and available for viewing on the Nevada Department of Education website.  
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 December 19, 2025 meeting.  
With no changes or further discussion needing to be made, Mr. Shafer motioned in favor to accept the minutes as written. Ms. Thibault seconded the motion.  
The committee unanimously voted in favor of the motion and passed the minutes.

Ms. Thibault then informed the committee that she would need to leave and could potentially return at 2:00 pm. As this would cause the committee to no longer have a quorum, Chair Smack called the meeting into recess until 2:00 PM.

After Ms. Thibault returned to the meeting, Chair Smack called the committee back from recess at 2:02 PM and immediately hopped into agenda item #4.

## **IV. REVIEW AND VOTE ON NEWLY SUBMITTED RFQS**

Chair Smack opened discussion on the newly submitted RFQs. He told the committee they would go through the list one at a time in alphabetical order by firm name.

## **BDO USA**

Chair Smack started the discussion on BDO USA's submission.

Ms. Young said that she could not find anything in the application showing that BDO had performed any audits for Nevada charter schools and gave them zero points for that section. She also noted that she did not find anything in the application regarding late submissions. Ms. Thibault agreed with both points.

Ms. Thibault said that she gave a harsh grade to BDO in both the audit plan and audit process sections.

Chair Smack noted that their CPA license is now expired, but that BDO could still potentially be approved contingent on the committee receiving a copy of their renewed license.

Ms. Thibault said that she gave 15 points to BDO in the GAGAS section of their application, and gave them a score of 53 points total, resulting in a failing grade.

Mr. Shafer noted that BDO in the past had often had to re-submit applications and that he did not rate them highly on their audit process either.

Chair Smack said that because BDO is such a large firm, he did not see any reason that they cannot perform audits, but if all the scores from the committee are too low, they cannot be passed. He said BDO would have the opportunity to re-submit, but they would need to provide more details on their audit plan and process and respond to if they have had any late submissions.

With no further discussion from the committee, Mr. Shafer motioned to reject BDO's submission with the opportunity to re-submit. Ms. Thibault seconded the motion. The committee voted unanimously in favor of the motion and BDO's application was rejected.

## **CliftonLarsonAllen, LLP**

Chair Smack started the discussion on CliftonLarsonAllen's submission.

Ms. Thibault noted that they received her highest score of any of the submissions. Chair Smack said they received his highest score as well.

Ms. Young asked where the firm addressed late submissions in their application. Ms. Thibault said they had vaguely answered the question and thus were scored lower in that section by her.

With no further discussion from the committee, Ms. Thibault motioned to approve CliftonLarsonAllen's submission. Ms. Young seconded the motion. The committee voted unanimously in favor of the motion and CliftonLarsonAllen's application was approved.

## **Eide Bailly**

Chair Smack started the discussion on Eide Bailly's submission.

Ms. Young said that the application was pretty thorough. Chair Smack agreed and said that he had them graded similarly to CliftonLarsonAllen's submission.

Ms. Thibault said she found the firm's audit plan and process a little lacking, but still gave them a passing grade.

With no further discussion from the committee, Mr. Shafer motioned to approve Eide Bailly's submission. Ms. Thibault seconded the motion. The committee voted unanimously in favor of the motion and Eide Bailly's application was approved.

## **Ellsworth and Stout**

Chair Smack started the discussion on Ellsworth and Stout's submission.

Chair Smack noted that the new CPA and business licenses the firm will receive soon would need to be sent over to the committee once in the firm's possession.

Ms. Young pointed out that the firm was a little light on GAGAs audits.

Chair Smack noted that he scored every firm with a “pass with deficiencies” grade in the audit plan section. He said that he gave most firms some grace when grading due to the audit plan requirement being new this year.

With no further discussion from the committee, Ms. Young motioned to approve Ellsworth and Stout’s submission, contingent on receiving an updated business license. Mr. Shafer seconded the motion. The committee voted unanimously in favor of the motion and Ellsworth and Stout’s application was approved.

### **Forvis Mazars, LLP**

Chair Smack started the discussion on Forvis Mazars’ submission.

Ms. Thibault said that the firm technically received a passing grade, but she gave them zero points on the audit plan section. Chair Smack agreed and said that he was close to giving them zero points for that section as well.

Every committee member said that they still gave a passing grade to the application.

With no further discussion from the committee, Mr. Shafer motioned to approve Forvis Mazars’ submission. Ms. Young seconded the motion. The committee voted unanimously in favor of the motion and Forvis Mazars’ application was approved.

### **Rubin Brown**

Chair Smack started the discussion on Rubin Brown’s submission.

Ms. Thibault noted that she gave the firm an exact score of 60, which is barely passing.

Every committee member said that they still gave a passing grade to the application.

With no further discussion from the committee, Ms. Young motioned to approve Rubin Brown’s submission. Mr. Shafer seconded the motion. The committee voted unanimously in favor of the motion and Rubin Brown’s application was approved.

Ms. Thibault informed the committee that she needed to leave, thus resulting in the committee losing a quorum. Chair Smack said that the meeting would be adjourned and then the committee would schedule another meeting for next week on Wednesday, February 11<sup>th</sup>.

The meeting was adjourned at 2:30 pm.