

CHARTER AUDIT COMMITTEE MINUTES

February 23, 2021
Department of Education

MEMBERS IN ATTENDANCE

James Smack, Chairman, COSAL Committee
Mike Dang, Management Analyst IV, State Public Charter School Authority
Michael Shafer, Audit Manager, Department of Education
Heather Domenici, Executive Branch Auditor, Governor's Office of Finance

MEMBERS EXCUSED

CJ Manthe, Commissioner, Public Utilities Commission
Sarah Nick, Management Analyst III, Department of Education

STAFF PRESENT

Suzanne Richards, Charter Audit Committee Administrator, Nevada Department of Education
Gregg Ott, Department of Administration

GUESTS

Wayne Everett, Hafen, Buckner, Everett and Graff

I. ROLL CALL/CALL TO ORDER

The meeting was called to order at 3:00 pm.
Ms. Manthe and Ms. Nick were excused.

II. PUBLIC COMMENT I

Chairman Smack asked for comments from the public. There were no members of the public who wished to make comments.

III. APPROVAL OF MINUTES

The minutes from the January 23, 2021 meeting were unavailable for review so they will be submitted and discussed at the next meeting.

IV. REVIEW AND VOTE ON RFQ'S

Chairman Smack explained that there were two entities who were not included in the initial approval meeting held on January 27, 2021. They were Hafen, Buckner, Everett and Graff and Smith Westergard. Chairman Smack stated that due to COVID-19 the person assigned to submit the application for Smith Westergard was unable to complete the application.

He asked Mr. Everett, from Hafen, Buckner, Everett, and Graff, for his presentation to the committee. After a brief presentation, Chairman Smack asked for questions from the committee. He asked about a deficiency that the firm had. Mr. Everett explained what happened and that the deficiency was resolved.

Michael Shafer asked why the submission was late. Mr. Everett explained that the initial submission was sent to the wrong person and that person was unsure what was to be done with it.

Chairman Smack asked for further questions or comments. Mr. Dang asked what more the committee could do to insure proper distribution of the information.

Chairman Smack stated that the firms need to keep the committee updated with the additional contacts.

Mr. Shafer asked if the submission dates are going to truly be enforced.

Chairman Smack stated that it is the committee's decision to decide if a submission should be accepted or not due to its being submitted late.

Mr. Shafer then stated that while last year the committee was willing to overlook late submissions of the applications due to outstanding circumstances, they had also agreed that this year the firms would have to be held responsible for getting application in on time.

Ms. Dominici stated that there is not a statute stating that delayed submissions could not be accepted.

Chairman Smack acknowledged the concerns and asked for a motion. Ms. Dominici motioned, and Mr. Dang seconded. After a request for a vote, Ms. Dominici and Mr. Dang voted for approval and Mr. Shafer voted against it. Chairman Smack abstained and the motion passed.

Chairman Smack moved on to the next submission from Schmidt Westergard. He asked for questions from the committee since there was no one from the firm available for comment. With no questions from anyone he asked for a motion for approval to the list. Ms. Dominici motioned, and Mr. Dang seconded. With no further discussion the firm was placed on the list.

V. PUBLIC COMMENT

Mr. Dang questioned if anyone on the committee had heard of any reason why a Charter School would warrant sending in a late Financial Audit due to waiting for federal guidance regarding a Single Audit? Chairman Smack suggested that this should be included as a discussion in a future meeting of the committee. Ms. Dominici stated that she agreed, and it should be discussed at a later date. She also said that would research information regarding the concern.

Mr. Shaffer questioned why this issue is important since this committee is willing to accept late submissions of the COSAL applications.

The meeting was adjourned at 3:23 pm