

Frontier Central School District
Draft Audit Committee Meeting Agenda

Thursday April 7, 2016 @ 7:00 AM at FEC
(FEC is located at 5120 Orchard Avenue Hamburg NY 14075)

Invitees: Bret Apthorpe, Jerry Bartone, Pat Boyle, Nancy Cox, Martin Lalka, Dave Patton, Carolyn Robertson, J. Mark Robinson, and Dave DiTanna (BWB)

1. 2016 Internal Risk Assessment – Dave DiTanna of Buffamante Whipple Buttafaro, P.C.

Mr. DiTanna will have a proposal for 2015-16 internal audit services for us. He would also like to discuss any area(s) that we would like to select for additional testing. Ms. Robertson suggested the registration and payment collection for summer school as a potential area in which we have some concerns and are looking to improve. There may be other areas in the District that the committee would like to discuss – please bring any suggestions or questions.

Mr. DiTanna has suggested that they come out in May or June to complete the testing for the selected area, as well as complete the field work needed for this year's annual compliance report.

2. BOCES Computer Services

Discussion of the computer applications contracted from BOCES which the District uses to conduct business and maintain its' financial information.

New policy 5674 Data Networks & Security Access (in Policy Committee)

3. BWB Risk Assessment Tracker – Update

4. Update on Referrals to Policy Committee from Our Committee

BWB Tracker Items 5, 6, 7, 8, 9, 53, 62, & 63

5. Review Claims Auditor Reports Dec'15 thru Feb'16

6. Any Other Issues or Concerns by Members of Committee

7. Next Meeting Thursday June 9th 7 AM

Kathy Barrett from Freed Maxick CPAs, P.C. will be at this meeting to present/review the 2015-16 external audit plan with the committee.