

**Frontier Central School District – Audit Committee Meeting Minutes**  
**Thursday December 15, 2016 @ 7:00 AM @ FEC**

---

**Attendees:** Jerry Bartone, Pat Boyle, Nancy Cox, Marty Lalka, Dave Patton, Carolyn Robertson, and J. Mark Robinson

1. **Discuss Ideas/Areas for 2016-17 Internal Control System Testing:** The District is required to have a risk assessment done each year of its' internal accounting controls and testing of at least one process to ensure the controls are in-place and functioning. Last year we had BWB look at payment processing for both the Community Education and the Extended Day Programs. Processes discussed as potentials for this year's testing included; verification of all district employees (ensuring that any payroll check issued goes to a "real" employee of the district), verification that medical payments for retirees are handled properly, and review of procedures that are in-place to ensure capital projects are properly managed and controlled (especially project change orders). It was decided to focus on the recently completed Phase 3 of the \$29 Mil. Capital project with BWB. **Action Item 1:** Carolyn will ask BWB if they could review our processes and controls related to doing a capital project. Our thoughts are; they test to see if we properly adhered to our existing processes, and they make suggestions to improve those processes as the district is gearing up for another capital project beginning in 2018 (if that project is approved by the district's taxpayers this May).
2. **Review Internal Claims Auditor Reports Sept. 2016 thru Nov. 2016:** Committee reviewed the monthly reports for the previous three months looking for any recurring themes or departments. No concerning trends were noted and we thank Mr. Speranza (our internal claims auditor) for the detailed monthly reports he e-mails to our committee.
3. **Engagement Letters from Internal and External Auditors:** Copies of the engagement letters from Buffamante Whipple Buttaro, P.C. (our internal auditor) and FreedMaxick (our external auditor) were handed out for the committee's review. The letters will be forwarded on to the Board of Education. The BWB letter requires a signature from the Board president to verify the engagement. **Action Item 2:** Carolyn and Pat will ask Mrs. Plarr to sign off on the BWB letter at the next Board meeting.
4. **Review BWB Risk Assessment Tracker:** Carolyn walked us through updates for item numbers; 4–Budget Transfers, 25–Capital Project Change Order Approvals, 32–Payroll Segregation of Duties, and 46-Federal and NYS Cafeteria Regulations.
5. **Next meeting date: Thursday March 16<sup>th</sup> 2017 – 7 AM at FEC**

Respectfully submitted on  
December 19, 2016 by P. Boyle