

Frontier Central School District  
Audit Committee Meeting Minutes  
Tuesday April 16, 2024 @ 8:00 AM  
Frontier Education Center

Attendees: Chris Swiatek, Robert McDow, James Voto,  
Pat Boyle, Nancy Cox, J. Mark Robinson,

1. Final work discussion of the internal audit, prepared by Tonconi, Segara and Associates.
  - Corrective action plan: Lead by Mr. McDow and Mr. Swiatek. Discussion of findings in Food Service Operations, and Human Resources.
  - Food service: Recommendations were implemented to secure the food storage area at the High School. Employees that need access to this area should report to the Cafeteria Manager.
  - Human resources: It was recommended that procedure manuals be created for cross coverage of various roles. Formal documentation of procedures will be made and maintained for future reference. Thus, improving efficiency of employees assuming new responsibilities. The Assistant Superintendent for Human Resources will be responsible for maintaining these documents.
  - Also Human Resources: It was found that HR is highly manual, and paper dependent. It was recommended that HR should work toward more automated, electronic recordkeeping procedures. The district is considering 3 systems to help automate its systems. December 31, 2024 is the target date for installation and implementation.
  
2. Expected areas were identified for the 2024-2025 Internal Audit
  - Information technology
  - Purchasing, Accounts payable, and Disbursements

Next Meeting, June 5, 2024

Respectfully submitted, Jun 19, 2024  
James Voto