

**Frontier Central School District Audit Committee Meeting
Tuesday January 25, 2022 @ 7:30 AM**

Frontier Education Center Board Room
5120 Orchard Avenue Hamburg, NY 14075

Invitees: Patrick Boyle, Nancy Cox, Daniel Diplock, Robert McDow, J. Mark Robinson, David DiTanna (BWB), & Justin Isaman (BWB)

| Item | Time Slot |
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| 1. Welcome & Introductions | |
| 2. Presentation of Preliminary Risk Assessment and Internal Controls Testing Reports by David DiTanna & Justin Isaman of Buffamante, Whipple, Buttafaro P.C. | 7:30 – 8:20 AM |
| 3. Discussion of Committee’s Suggested Approach to Addressing Risk Assessment Findings – P. Boyle <ul style="list-style-type: none"> a. Committee Prioritization b. Review by Mr. McDowell & Staff for Cost/Benefit c. Review by Committee to Re-prioritize d. Submit to Mr. McDow to obtain plan to address e. Agree on plan and begin execution | 8:20 - 8:30 AM |
| 4. Review Internal Claims Auditor Reports Oct thru Dec. 2021 – P. Boyle | 8:30 - 8:35 AM |
| 5. Status of “New” Annual Review of District’s “Significant” Professional Service Contracts – R. McDow | 8:35 – 8:55 AM |
| 6. Any Other Issues or Concerns by Members of Committee | 8:55 – 9:00 AM |