

Frontier Central School District – Audit Committee Meeting Minutes
Tuesday June 14, 2022 @ 7:30 AM at Frontier Education Center

Attendees: Patrick Boyle, Robert McDow, J. Mark Robinson, and Chris Swiatek

1. **Update on District’s Corrective Action Plan Addressing 2021 BWB Risk Assessment (Top 11):** R. McDow walked the committee through the Corrective Action Plan filed with the State Education Department. All eleven items have responsible parties and target dates assigned. Four (4) of the items have been completed; a formal position description for the internal claims auditor (#6), board president sign-offs on Capital Project Change Orders (#13), and Food Service items (#51 & #52).
2. **Review Internal Claims Auditor Reports for February, March, and April 2022:** The committee had received Mr. Kofod’s monthly reports for February through April by e-mail. The errors caught were up a little for February, but the trend for the next two months was down, with acceptable statistics for April. The February increase was attributed to staff changes and training in the Business Office. ***Thank you to Mr. Kofod for continuing to monitor these controls.***
3. **Update on FB3C Booster Club and Policy 3260:** The proposed changes to Policy “3260 – Booster Clubs” defines a clear line between District fundraising and Booster Club fundraising, and where the proceeds of both must be housed. The Booster Club will be transferring funds it holds for four or five clubs back to the District’s Central Treasury before June 30th. District training will be conducted this Fall for all club advisors/coaches to ensure they understand Policy 3260. ***Thank you to the FB3C for working with the committee to make this happen.***

Action Items: The FB3C will be sending a check and note (to R. McDow) identifying which clubs the funds need to be assigned to and P. Boyle will see that Policy 3260 is on the BoE’s agenda for second reading and adoption at the BoE meeting scheduled for June 21st.

4. **Update on Position Description for Internal Claims Auditor:** The position description was reviewed by the committee, Mr. Kofod, and Ms. Pinker - and has been accepted by the District.
5. **Update on Sedara Cyber Security Assessment:** R. McDow reported that Sedara has completed most of their field work and are putting the report together. After vetting their findings (the report) with District administrators, the committee will get a look at it - hopefully by late August.
6. **Update on Drescher Malecki LLP Year End Audit Plans:** R. McDow reported that he has been in contact with our external auditors, and that they have agreed to a timeline for the year-end audit activities.
7. **Update on Internal Auditors for the 2022-23 Year:** The committee has been very pleased with the work done by Buffamonte, Whipple, Buttafaro PC (BWB) as our internal auditors over the last several years. It is best practice to switch audit firms every five years or so, which the committee tries to adhere to. However, we have decided to again retain BWB for the 2022-23 year and the issue will be revisited in the spring of 2023.

Frontier Central School District – Audit Committee Meeting Minutes
Tuesday June 14, 2022 @ 7:30 AM at Frontier Education Center

8. **Audit Committee Meeting Schedule/Membership for 2022-23 School Year:** The annual BoE Reorganization meeting is scheduled for July 12th. Once new board officers are elected and the Audit Committee chair is determined, that individual will reach out to our community representatives (Ms. Cox and Mr. Robinson) to determine if they are interested in serving again next year. All committee members will then be polled to determine the best day/time for next year's scheduled quarterly meetings.

Respectfully submitted on
June 23, 2022 by P. Boyle