

Frontier Central School District
Audit Committee Meeting Agenda
Tuesday December 5, 2023 @ 8:00 AM at FEC
5120 Orchard Avenue Hamburg NY 14075

Invitees: Chris Swiatek, Robert McDow, Nicole Ruf, James Voto,
Pat Boyle, Daniel Diplock, J. Mark Robinson

1. Welcome and Introductions

2. Update: Internal control and operating efficiencies

- Knowledge transfer
- Formal succession plan
- Personal professional development
- Extraclassroom activity procedures
- Audit readiness and year end closing process

3. Discussion of Audit Plan and Procedures to be performed by
Tronconi, Segarra & Associates

- Identifying and reviewing policies and procedures
- District Financial Systems, cycles of activity
- District financial systems and related internal controls
- District business policies, procedures and practices
- Financial systems and controls
- Identifying potential risks

Next Meeting: March 12, 2024