

**Frontier Central School District**  
**Audit Committee Meeting Agenda**

Thursday December 13, 2018 @ 7:00 AM at FEC in the Board Room  
(FEC is located at 5120 Orchard Avenue Hamburg NY 14075)

Committee Members: Pat Boyle (PB), Nancy Cox, Janet Plarr, and J. Mark Robinson  
Invited Administrators: Dr. Richard Hughes (RH) and William Thiel (WT)  
Invited Guests: David DiTanna of Buffamante Whipple Buttafaro, P.C

Item	Time Slot
1. Presentation of 2018 “Internal Control Annual Risk Assessment” & Internal Control System Testing (Student Activities) by David DiTanna of Buffamante, Whipple, Buttafaro, P.C.	7:00 – 7:30 AM
2. Review Internal Claims Auditor Reports for September, October, and November - 4/5 7/10, 3/4 (PB)	7:35 – 7:40 AM
3. Resignation (Effective 1-1-2019) and Replacement of Internal Claims Auditor (PB & RH)	7:40 - 7:45 AM
4. Status of Open Recommendations a. NYS Comptroller Audit on Procurement of Professional Services August 2018 (WT) b. Freed Maxick 2017-18 Year End Report June 20, 2018 i. Uniform Guidance: Policies 5410 – Purchasing Competitive Bidding and Offering, 5411 – Procurement of Good and Services, and 5415 – New BOCES Policy on Procurement for Federal Awards (WT) ii. Investments: Policy 5220 – District Investments (PB) iii. Payroll Time Cards (PB) iv. Student Activity Funds (WT)	7:45 – 7:55 AM
5. Discussion of BWB Risk Tracker – Last Updated March 2018 (PB)	7:55 – 8:00 AM
6. BOCES Supplemental Cyber Security Services / Infrastructure Review (PB & RH)	8:00 – 8:05 AM
7. BoE Observation on Make-Up of Audit Committee (PB)	8:05 – 8:10 AM
8. Any Other Issues or Concerns by Members of Committee	8:10 – 8:15 AM