

Frontier Central School District
Audit Committee Meeting Agenda

Thursday March 14, 2019 @ 7:00 AM at FEC in the Board Room
(FEC is located at 5120 Orchard Avenue Hamburg NY 14075)

Committee Members: Pat Boyle, Nancy Cox, Janet Plarr, and J. Mark Robinson
Invited Administrators: Dr. Richard Hughes and William Thiel

Item	Start Time
1. Report on Orientation and Assimilation of New Internal Claims Auditor - Mr. Thiel	7:00 AM
2. Update on Items to Address Recommendations from BWB on Student Activity Funds. – Mr. Thiel <u>Action Item 1 from 12-13-2018 Mtg:</u> Mr. Thiel will come back to the committee with a recommended course of action to address the identified shortfalls. Most likely this will involve mandatory training for the central treasurers and club advisors.	7:10 AM
3. Discussion on having Internal Claims Auditor do spot checks on student activity funds.- Mr. Boyle <u>Action Item 2 from 12-13-2018 Mtg:</u> The committee may want to consider having the Internal Claims Auditors' monthly hours increased by two hours per month to conduct revolving reviews of specific student activity funds to ensure everyone is following procedures on an ongoing basis.	7:20 AM
4. Update on Whistleblower Policy – Mr. Boyle <u>Action Item #3 from 12-13-2018 Mtg:</u> Mr. Boyle will do some research to see if we have policies other than the two identified by BWB pertaining to whistleblowing and if our BOCES Policy Service has a stand-alone whistle blower policy.	7:25 AM
5. Overview of Current Timekeeping Practices District-wide - Mr. Thiel <u>Action Item #6 from 12-13-2018 Mtg:</u> Committee requested Mr. Thiel gets packet together to M. Boyle, who will distribute it to the whole committee for review and thoughts on next steps at the next meeting to the whole committee for review and thoughts on next steps at the next meeting.	7:30 AM

Item	Start Time
<p>6. Review of Prioritized 2019 BWB Risk Tracker – Mr. Boyle <u>Action Item #7 from 12-13-2018 Mtg</u>: Mr. Boyle will incorporate the latest set of recommendations and updates from the BWB report dated June 30 2018 into the committee’s existing risk tracker document. The updated risk tracker will be forwarded to all committee members for each to rank the items (high, medium, low), after which we will compare lists and create a single prioritized list to work down.</p>	7:40 AM
<p>7. Internal Audit Engagement Letter (BWB) for 2019 – Mr. Boyle</p>	8:10 AM
<p>8. Any Other Issues or Concerns by Members of Committee</p>	8:15 AM