

Frontier Central School District Audit Committee Meeting
Tuesday January 19, 2021 @ 7:30 AM
 Virtual Meeting via Zoom – Agenda

Invitees: Pat Boyle, Nancy Cox, Daniel Diplock, and J. Mark Robinson. Mr. William Thiel (District Business Administrator) is invited to answer questions but will not be actively participating in the work session.

Item	Time Slot
<p style="text-align: center;">Working Session to Identify the Top 7 Recommendations from 2020 BWB Risk Assessment</p> <p>The District’s internal auditors BWB (Buffamante Whipple Buttafaro, P.C) presented the 2020 Risk Assessment document to the committee on December 8th 2020. The report contained approximately sixty recommendations which the District should consider to strengthen its’ accounting, operational, and managerial controls. All of the recommendations are valid and provide increased levels of protection. However, they each have varying levels of cost/benefit based on the risk they address and the associated costs to implement and maintain them going forward. In preparation for this work session each committee members will have gone through the “2020 BWB Risk Assessment Tracker” spreadsheet, and identified “their” top seven recommendations. The goal of the session is to gain consensus selecting seven recommendations which will then be forwarded to the Superintendent for recommended assignment to the appropriate District administrator(s). This will be starting point to work the BWB list.</p>	7:30 – 8:30 AM