

**Frontier Central School District – Audit Committee Meeting Minutes**  
**Thursday June 13, 2019 @ 7:00 AM @ FEC**

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**Attendees:** Patrick Boyle, J. Mark Robinson, and William Thiel

1. **New Claims Auditor Onboarded & Discussion of Claims Auditor Reports for March, April, and May 2019:** Mr. Kofod has been onboarded and Mr. Thiel reports all is going well so far. Monthly reporting is in place and we are back to normal.
2. **Update on Student Activity Funds and the Booster Club:** Mr. Boyle had sent a memo dated March 25, 2019 to Mr. Thiel which contained ten areas/questions which the committee was looking for more information on related to Booster Club/Band Club fund raising activities. Mr. Thiel contacted and interviewed individuals within the Band Club and the Booster to collect the requested information and the answers to those questions. Mr. Thiel reported that both the Band Club and the Booster Club have good processes (controls) in place in regard to handling funds. No District policies were violated and the Booster Club adds value to the overall equation. The relationship benefited both the District (streamlined some activities for our Band Club advisors) and the students (the Booster Club donated some extra money to the overall trip to help defer costs). Mr. Thiel's recommendation is that the District maintains a working relationship with the Booster Club going forward. Based on the information presented, the committee agrees with Mr. Thiel's recommendation.
3. **Response on Five Items from BWB Risk Tracker Sent to Policy Committee:** We had sent five policy items from the BWB Risk Tracker over to the Policy Committee for their input. Dr. Costello (Chair of the Policy Committee) sent an update on the five items back to us. They were BWB items; 2A HIPPA Compliance, 2B Conflict of Interest, 2C Staff Acceptable Use, 7 RFPs for Professional Services on Capital Projects, and 32 System Passwords.
4. **Any Updates to 2019 BWB Risk Tracker:** Mr. Thiel updated the committee on plans to do a full physical asset inventory of the District, which we have not done for three years.
5. **Discussion of How Often to Switch External and/or Internal Audit Firms for District:** The committee discussed how often we should consider switching firms, and some of the pros and cons of staying or switching. BOCES has standing bids with firms to compare services and costs. **Action Item:** Mr. Boyle will work with Mr. Thiel to have options available for the committee to review at our next meeting to determine if we want to switch or stay.
6. **Proposed Dates for quarterly 2019-20 Meetings:** The following dates are placeholders, the committee chair will reach out to all members before the September meeting to solidify dates.
  - Thursday September 20, 2019 at 7 AM
  - Thursday December 19, 2019 at 7 AM
  - Thursday March 19, 2020 at 7 AM
  - Thursday June 18, 2020 at 7 AM

**Next Meeting Date** –Tentatively Thursday September 20<sup>th</sup> 2019 - 7 AM at FEC.

Respectfully submitted on July 1, 2019 by P. Boyle