

**Frontier Central School District – Audit Committee Meeting Minutes**  
**Thursday March 15, 2018 @ 7:00 AM @ FEC**

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**Attendees:** Patrick Boyle, Mary Ann Costello, Nancy Cox, Richard Hughes, Carolyn Robertson, and J. Mark Robinson

1. **Update on NYS Comptrollers Audit:** Ms. Robertson reported that the field work which began in early January completed this week. Once the letter (findings) is issued we will have 30 days to respond with the District's position.
2. Review **Claims Auditor Reports Dec'18 thru Feb'18:** Copies of Mr. Speranza's monthly reports for the past three months were reviewed. The number of exceptions noted is minimal and no recurring indicators of problem areas were identified. The committee appreciates receiving these reports via e-mail monthly.
3. **Action Items from Last Meeting:**
  - a. Questions to **Erie 1 BOCES on IT Assurances:** A letter was sent from the Audit Committee to Dr. Fusco (Erie 1 BOCES Superintendent) requesting any available assurances that BOCES is taking the appropriate steps to ensure the District's confidential information. A copy of the letter is attached to these minutes – file name "IT Questions to Erie1BOCES 7March2018.pdf". **Action Item:** Pat Boyle will follow up with Dr. Fusco in the immediate future and report back.
  - b. **NYSED regulation regarding who needs to sign off on capital project changes.** Our internal auditors indicated at the last meeting that change orders for capital project items should be signed off by the BoE President. Current process has all change orders shared with the entire BoE via e-mail and signed off by the superintendent. Mrs. Robertson shared some information from NYSED and from a recent Hamburg Schools audit finding supporting the assertion that perhaps we also need the BoE president to sign off on them. That material is attached to these minutes as file "NYSED Note on Change Orders and Hamburg Re Capital Projects from CR.pdf". It was the consensus of the group that the current process keeps everyone informed and gives BoE members the opportunity to raise question if they choose to. We may somehow formalize the change order process a bit by having a standing agenda item (resolution) to formally accept all change orders at the monthly BoE business meeting. **Action Item:** Ms. Robertson will check into this and make a recommendation back to the committee.
4. **Review Updated BWB Risk Tracker:** Ms. Robertson passed out an updated Risk Tracker (thank you Ms. Cross) with the updated/added recommendations we received from our internal auditors BWB at our last meeting. Ms. Robertson walked us through those items – identifying; (a) what is in progress, (b) ones which she believes we have other mitigating controls around, and (c) items that we might leave as is and accept the risk due to cost to implement outweighing the risk avoided. Review of progress on the Risk Tracker will be a standing agenda item at each meeting going forward.

**Next Meeting Date -Thursday June 14<sup>th</sup> 7 AM at FEC.**

Respectfully submitted on  
March 15, 2018 by P. Boyle