

**Frontier Central School District – Audit Committee Meeting Minutes**  
**Tuesday March 15, 2022 @ 7:30 AM at Frontier Education Center**

---

**Attendees:** Patrick Boyle, Nancy Cox, Daniel Diplock, Robert McDow, and J. Mark Robinson

1. **Prioritization of BWB Recommendations from Their 2021-22 Risk Assessment:** Of the fifty-four (54) recommendations, forty-six (46) are open. The forty-six recommendations were individually reviewed and prioritized (high, medium, low) by the four committee members (Boyle, Cox, Diplock, and Robinson) before this meeting. These ratings were transformed into numerical scores, the higher the score, the higher the priority. Mr. McDow reviewed the forty-six open recommendations before the meeting and made recommendations for each one (accept, accept partially, reject due to other mitigating controls, reject due to cost, investigate, etc.) based on his perspective. The priority scores and Mr. McDow's recommendations were all consolidated into an updated Risk Assessment Tracker spreadsheet sorted by highest scores on top. This sheet was emailed to the committee a few days before the meeting for everyone's review. Our goal at the meeting was to review the top third of the recommendations (18 of 54), the highest priority ones per the committee's scoring, and evaluate them against Mr. McDow's recommended action. Most of the 18 had to do with enhanced controls around;

- employee payroll/benefits (not surprising since approximately 75% of total District expenses are in these areas)
- federal and state grant program requirements
- student extraclassroom activity funds

We had detailed back and forth discussions between committee members and Mr. McDow about all of these items, resulting in the following action plan for these 18 recommendations.

**Action Item #1:** It is the committee's understanding that any of the items that Mr. McDow has designated as "Accepted" will be implemented by the District.

**Action Item #2:** Mr. Boyle will update our Risk Tracker document as per our discussions, and get it to the committee and Mr. McDow for everyone's review.

**Action Item #3:** We had significant discussions about multiple recommendations for additional or more frequent testing/controls around payroll. Mr. McDow provided insight about existing District controls and segregation of duties in these areas. The committee is requesting more specifics on how detailed and how often our two external audit groups examine our payroll practices for accuracy. Mr. Boyle will send letters to both our external (Drescher Malecki LLP) and internal (BWB P.C.) audit firms to determine what level and quantity of payroll review and verification they do as part of their annual work.

**Action Item #4:** Based on all of the recommendation related to controls around student Extraclassroom Activity Funds, one of the items the committee has requested is more information on the relationship between the District and the Frontier Black and Blue Booster Club. Mr. Boyle will get a packet out to committee members with information on that relationship.

2. **Review Internal Claims Auditor Report for January 2022:** The committee had received Mr. Kofod's monthly report for January by e-mail. Thank you to Mr. Kofod for continuing to monitor these controls.

**Frontier Central School District – Audit Committee Meeting Minutes**  
**Tuesday March 15, 2022 @ 7:30 AM at Frontier Education Center**

---

3. **Status of “New” Annual Review of District’s “Significant” Professional Service Contracts:** Mr. McDow shared specifics on several areas that the District plans to either float our own RFPs for or to utilize BOCES’ RFPs before this summer’s 2022 BoE Re-organization Meeting in July.
4. **Discussion of Position Description for Internal Claims Auditor:** One of the recommendations from the BWB Risk Assessment was to formalize the position description for our Internal Claims Auditor. A draft description has been sent to Mr. Kofod for his review and feedback. A copy of that draft was provided to the committee .

**Action Item #5:** Once we receive Mr. Kofod’s feedback, the draft will be updated and circulated to the committee for their comments/changes, then on to Mr. Swiatek for District administration’s review/changes.

5. **Cyber Security Assessment - Sedara Contract:** The committee received copies of the Sedara proposal which was approved by the BoE at their meeting on March 1<sup>st</sup> 2022. The committee is looking forward to seeing the results as this is tightly aligned with technology risks which the committee has touched on regularly throughout the past several years,

**Next Quarterly Meeting:** June 14, 2022 7:30 AM at FEC

Respectfully submitted on  
March 17, 2022 by P. Boyle