

Frontier Central School District – Audit Committee Meeting Minutes
Tuesday March 16, 2021 @ 7:30 AM – Virtual Meeting

Attendees: Nancy Cox, Dan Diplock, Patrick Boyle, Will Thiel, and C. Douglas Whelan

Virtual meeting began at 7:30 AM via Zoom. All five participants were in different geographic locations.

1. **Review District’s Corrective Action Plan for the 2020 BWB School Lunch Fund Internal Control Testing report:** The draft plan submitted by Mr. Theil was reviewed and discussed. The committee accepts the plan and will be forwarding it to the full BoE with a recommendation that the plan be accepted and implemented.

Action Item 1: Mr. Boyle will get a resolution on the next BoE meeting agenda to present the plan and ask that the BoE accept it as per this committee’s recommendation.

2. **Review District’s Corrective Action Plan for 2020 BWB Risk Assessment Selected Items (Committee’s top Five):** The draft plan submitted by Mr. Theil addressing the committee’s top five items was reviewed and discussed. The committee accepts the plan and will be forwarding it to the full BoE with a recommendation that the plan be accepted and implemented.

Action Item #2: Mr. Boyle will get a resolution on the next BoE meeting agenda to present the plan and ask that the BoE accept it as per this committee’s recommendation.

Action Item #3: Mr. Theil will consult with Dr. Whelan about Mr. Boyle’s request to be involved in the discussion with BOCES regarding BOCES’ cyber security posture. This topic was part of the fifth item on the Corrective Action Plan.

3. **Review/revise latest draft of committee report – “District Practices in Retaining Professional Services”:** An initial draft (version 1) of this report was created by Mr. Boyle at the end of February and sent out to Ms. Cox, Mr. Robinson, and Mr. Diplock for their review and adds, changes, and deletions. Their feedback was incorporated into the document and a version 2 draft was created. This version 2 draft was walked through and discussed at this meeting. This was the first time that Dr. Whelan and Mr. Theil had seen this document and were able to give the committee feedback on its’ content. We spent the bulk of the meeting discussing this draft and the changes it required.

Action Item #4: Mr. Boyle will make all of the suggested changes to the draft report and publish a version 3 draft to be circulated and reviewed by the committee.

The committee will continue to collaborate over the next 2-4 weeks to target producing a final product by mid-April, which will be presented to the full BoE for their consideration.

4. **Review Internal Claims Auditor Reports for Dec.’20, Jan.’21, and Feb. ‘21:** The reports from Mr. Kofod for the last three months were reviewed. The number of items requiring

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follow up by Mr. Kofod continue to be low and acceptable. We thank Mr. Kofod for continuing to send the committee his monthly reports.

5. **Mr. Theil's Last Audit Committee Meeting:** The committee would like to thank Mr. Theil and wish him much continued success in his move to the West Seneca School District. He has been excellent to work with and has always been extremely supportive of this committee's efforts.

Next Scheduled Meeting – Tuesday June 8, 2021 at 7:30 AM (virtual)

Respectfully submitted on
March 19, 2021 by P. Boyle