

**Frontier Central School District – Audit Committee Meeting Minutes**  
**Wednesday April 17, 2019 @ 7:00 AM @ FEC**

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**Attendees:** Kathryn Barrett (Freed Maxick CPAs P.C.), Patrick Boyle, Nancy Cox, Janet Plarr, J. Mark Robinson, and William Thiel

- 1. Presentation of External Audit Plan for 2018-19 by Kathryn Barrett of Freed Maxick CPAs P.C.:** Ms. Barrett walked the committee through the draft audit plan (attached to these minutes) for the year ending June 30, 2019. Questions and comments were addressed and the schedule below was accepted.

<b>Audit Stage</b>	<b>Completed by:</b>
Detailed audit plan and list of schedules to be prepared by the District	April 2019
Fieldwork –Interim (including tests of internal controls) –Year-end (to be completed no later than)	May 14, 2019 September 3-6, 2019
Issuance of draft reports (target date)	September 18, 2019
Issuance of draft financial statements including required communications to the Audit Committee and the Board of Education (to be completed no later than)	September 27, 2019
Presentation to the Board of Education	October 1, 2019

- 2. Open Claims Auditor Position:** With the abrupt resignation of our newly appointed Internal Claims Auditor, we have asked Ms. Pinker to reach back out to our other qualified candidate to determine if he is still interested in the position.

**Next Meeting Date** -Thursday June 13<sup>th</sup> 2019 - 7 AM at FEC.

Respectfully submitted on  
April 22, 2019 by P. Boyle