

**Frontier Central School District – Audit Committee Meeting Minutes**  
**Thursday June 25, 2020 @ 8:00 AM – Virtual Meeting**

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

Virtual meeting began at 8 AM via Google Meetings. All four participants were in different geographic locations.

1. **Discussion of whether or not to consider switching external audit firms for 2020-21 school year.** The close of the 2019-20 fiscal year will be our sixth year with Freed Maxick. Freed has done an excellent job and we have appreciated working with director Kathryn Barrett throughout these past six years. However, best practice suggests districts consider changing firms every five or six years to “stir the pot”. After discussion, the committee is in favor of considering a switch. Mr. Thiel reported there is an active BOCES RFP which has pricing for several firms. Ms. Cox has volunteered to do a little research to see if there are any other local firms (firms who did not respond to the BOCES RFP) which we might want to approach. If we go this route, we would float our own RFP, or if not - we will simply consider the firms who have responded to the active BOCES bid. **Action Item:** At the next meeting the committee will determine if we should float an RFP, or select one the firms off of the active BOCES bid for the 2020-21 year. We will leave the external audit firm “TBD” for the BoE Reorganization meeting in early July.
2. **Review Internal Claims Auditor Report for April and May 2020:** The reports from Mr. Kofod for April and May were forwarded to all committee members via e-mail for review before the meeting. Everything looks good, and we thank Mr. Kofod for continuing to send the committee his monthly reports.
3. **Discussion of What Area to Do Specific Testing in for Internal Risk Assessment and Controls Testing by our Internal Auditors (BWB):** Each year along with the NYSED required risk assessment, at least one area must be tested for financial controls. Mr. Thiel suggested we consider either cafeteria operations or cash disbursements. We have not reviewed/audited cafeteria operations since the new software application was installed a few years ago. After a discussion of the pro and cons of either area, the committee decided to go with cafeteria operations, and Mr. Thiel will let BWB know.
4. **Discussion of whether or not to consider switching internal audit firms next year.** The close of the 2019-20 fiscal year will be our sixth year with BWB. They have also done an excellent job and we have appreciated working with director Dave DiTanna over these past six years. We are on a slightly different timeline with our internal auditors, so we will consider whether or not to switch later this year in the fall. At that time, we will most probably float a District RFP.

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**5. Discussion on NYS Sales Tax Revenue and Potential Impact on 2019-20 State Aid:**

We had a brief discussion on 2019-20 NYS aid because we have not yet heard if the state is reducing our expected aid due to expected shortfalls in NYS sales tax due to the COVID-19 pandemic. Mr. Thiel reported he expects to get our final 2019-20 state aid disbursements within the next couple of weeks, so we will know if the District is getting a cut or not before we close fiscal 2019-20.

**Next Scheduled Meeting Date:** To be determined once BOE committee assignments are made by the end of July. Mr. Boyle will poll all committee members for their suggested meeting dates and times.

Respectfully submitted on  
June 30, 2020 by P. Boyle