

Frontier Central School District  
Audit Committee Meeting Minutes  
Tuesday, March 11, 2025 @ 8:00 AM  
Frontier Education Center

Attendees: Chris Swaitek, Chris Thuman, Kyleen Young, James Voto,  
Sarah Bowser, Mikhael Rubin

Absent: Pat Boyle, Mark Robinson

The Updated Risk Assessment Draft was presented by Tronconi, Segarra and Associates

Overall Risk Assessment

A Risk Management Tolerance Model and Risk Assessment Matrix were presented. Various sources of risk were identified at this time, and the likelihood of occurrence was reported. A more detailed explanation of this process will be outlined in the final copy of the Risk Assessment Document.

- I. The following areas were examined by Tronconi, Segarra and Associates
  - Athletics
  - Budget, Budget Monitoring, and Budget Review
  - Revenue
  - Asset Acquisition and Management
  - Buildings and Grounds
  - Extracurricular
  - Financial Reporting
  - Cash Management
  - Food Service Operations
  - Information Technology
  - Human Resources, Personnel and Payroll
  - Purchasing, Accounts Payable, and Disbursements
  - Transportation and Fuel

Two of these areas were identified as areas of higher risk:

- A. Information Technology: Policies and procedures within IT may need updates and enhancements. Also, risks were reported on phishing simulations.
- B. Transportation and Fuel: Fuel operations were noted as a concern, while segregation of duties and staffing shortages were linked.

II. As requested by the Frontier CSD, the following areas were examined at great length and recommendations were made.

A. Information Technology: as reported by Tronconi  
“We noted moderate overall risk in the Information Technology cycle. We identified five recommendations for improvement: three which we consider to be important to District operations and one which we consider to be urgent and should be addressed as soon as Possible.”

B. Accounts Payable: as reported by Tronconi  
“We noted minor overall risk in the Purchasing and Accounts Payable cycle. We identified one recommendation for improvement which can be addressed during routine operations of the District.”

C. Athletics: as reported by Tronconi  
“We noted minor overall risk in the Athletics cycle. We identified three recommendations for improvement which can be addressed during routine operations of the District.”

### III. Recommendations:

#### A. InformationTechnology

- Update policies for student usage
- Purchase Cyber Security Insurance
- Update method to disable access and accounts of departed employees
- Increase participation of employees in technology training
- Establish a policy for Help Desk Tickets

#### B. Accounts Payable

- Update all policies relating to purchasing and accounts payable and regularly reviewed as necessary.

#### C. Athletics

- Athletics Director should note the date that inventory was issued to and returned by the respective coaches.
- Athletics Director should sign the inventory form when items are issued and returned.
- Athletics Director create and regularly maintain a full inventory spreadsheet, noting the equipment and uniforms on hand for each sports team, the location where the inventory is maintained, the individuals who have custody of said equipment and uniforms, and the cost of the items.
- Athletics Director ensure that the key distribution spreadsheet is regularly updated when coaches return keys at the end of a season or when they separate from District employment or service as a coach.

#### IV. Corrective Action Plan, C. Thuman

Dr. Thuman has taken note of areas of concern and will confer with District Administration and employees to formulate and implement the necessary actions.

Next Meeting: June 10, 2025 8:00 am at FEC

Respectfully submitted:

James A. Voto