

Frontier Central School District
Audit Committee Meeting Minutes
Tuesday December 5, 2023 @ 8:00 AM
Frontier Education Center

Attendees: Robert McDow, Chris Swiatek, James Voto,
Pat Boyle, J. Mark Robinson, Mark Ferm, Sarah Bowser

Absent: Nancy Cox, Daniel Diplock

1. Risk Assessment Draft was presented by Tronconi, Associates

The following areas were discussed:

- A. Risk Assessment Tolerance Model
- B. Risk Assessment Matrix and High Risk Areas
- C. Internal Audit Plan

2. A general discussion of areas to be examined, as committee members made suggestions in regard to Frontier Central School District audit priorities for 2024.

The following areas were identified:

- A. Food Service
- B. Extra Curricular
- C. Human Resources, Personnel, and Payroll

3. Target Dates

Report to Audit Committee, March 12, 2024

Submission of report to state, April 30, 2024

Next Meeting: March 12, 2024, 8:00am at FEC

Respectfully submitted: Feb 6, 2024

James A. Voto