

Frontier Central School District – BoE Audit Committee Meeting Minutes
Tuesday April 18, 2023 @ 7:30 AM at FEC

Attendees: Pat Boyle, Nancy Cox, David DiTanna (Buffamante Whipple Buttafaro, P.C.), Danna Isaman (Buffamante Whipple Buttafaro, P.C.), Robert McDow, J. Mark Robinson, and Chris Swiatek

1. **Presentation by Buffamante Whipple Buttafaro, P.C. of Annual Internal Controls Testing & Internal Control Risk Assessment:** The committee received a summary cover letter and both of the reports via e-mail on April 14th for their review in preparation for this meeting.
 - Ms. Isaman walked the committee through the Internal Control System Testing on AP/Cash Disbursement document and entertained questions. Overall the report was positive with minor findings and some recommendations for improvements.
 - Mr. DiTanna walked the committee through the summary letter addressing the Internal Control Risk Assessment report. He addressed questions and added background to the various findings and recommendations.

The committee would like to thank BWB for the comprehensive reports and presentation. We also need to thank our Business Office and Personnel Office's leadership (Mr. McDow & Ms. Pinker) and their staffs for all of their work with these audits. This process is taxing, but it also highlights the good work done by our employees to ensure strong financial controls are in-place across the District.

Action item 1: The reports will be presented to the Board of Education at its' meeting on April 18, 2023 for review and acceptance, after which the reports will be submitted to the NYS Education Department/Comptroller's Office as required.

Action item 2: Mr. Boyle will create a summary spreadsheet detailing all of the recommendations contained in the Risk Assessment and distribute it to the committee before our June meeting. We will individually use this spreadsheet to "tag" each recommendation "High", "Medium", or "Low" risk and then determine which items the committee would like the District to address over the next six-nine months.

Respectfully submitted on
April 18, 2023 by P. Boyle

✓ Next meeting Tuesday June 13, 2023 at 7:30 AM at FEC