

## Frontier Central School District Audit Committee Meeting Agenda

**Tuesday March 14, 2023 @ 7:30 AM**

Frontier Education Center Board Room  
5120 Orchard Avenue Hamburg, NY 14075

**Invitees:** Patrick Boyle, Nancy Cox, Daniel Diplock, Robert McDow, and J. Mark Robinson

Item	Time Slot												
1. Welcome & Introductions	7:30 AM												
2. Review of District's Corrective Action Plan/Letter (11-8-2022) Resulting from 2022 Mgt Letter Comments from Dresher Malecki - (Open) Written Succession Plans by June 30, 2023.	7:30- 7:35 AM												
3. Review of BWB's Schedule for Conducting the 2023 Risk Assessment and Controls Testing – P. Boyle	7:35 - 7:50 AM												
4. Update on Sedara Cyber Security Assessment – R. McDow	7:50 – 8:05 AM												
5. Update on District's Corrective Action Plan Addressing 2021 BWB Risk Assessment (Top 11) – 3 Open as of Last Meeting - R. McDow	8:05 - 8:20 AM												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Item #</th> <th style="text-align: center;">Target Implementation Date</th> <th style="text-align: center;">Current Status</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 – Policy Accounting for Fixed Assets</td> <td style="text-align: center;"><del>Dec. 2022</del> Feb 2023</td> <td>Expect to have third party firm complete full inventory by the end of February 2023.</td> </tr> <tr> <td style="text-align: center;">2 – Policy Budget Transfers</td> <td style="text-align: center;">Dec. 2022</td> <td>Committee had a lengthy discussion on this item. We need a recommended amount to formalize and close this recommendation.</td> </tr> <tr> <td style="text-align: center;">49 - IT Controls</td> <td style="text-align: center;">During 2023</td> <td>Working with Erie 1 BOCES and Sedara to establish a CoSer and to begin a new remediation project.</td> </tr> </tbody> </table>	Item #	Target Implementation Date	Current Status	1 – Policy Accounting for Fixed Assets	<del>Dec. 2022</del> Feb 2023	Expect to have third party firm complete full inventory by the end of February 2023.	2 – Policy Budget Transfers	Dec. 2022	Committee had a lengthy discussion on this item. We need a recommended amount to formalize and close this recommendation.	49 - IT Controls	During 2023	Working with Erie 1 BOCES and Sedara to establish a CoSer and to begin a new remediation project.	
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6. Review Internal Claims Auditor Reports for Nov.'22 through Jan. '23 – P. Boyle	8:20 - 8:30 AM												
7. Any Other Issues or Concerns by Members of Committee	8:30 AM												