

Frontier Central School District – BoE Audit Committee Meeting Minutes

Tuesday March 14, 2023 @ 7:30 AM at FEC

Attendees: Pat Boyle, Nancy Cox, Robert McDow, and J. Mark Robinson, and Chris Swiatek

1. **Review of District’s Corrective Action Plan/Letter (11-8-2022) Resulting from 2022 Mgt Letter Comments from Dresher Malecki (10-4-2022):** One item remains open (succession plans) which are not due until June 30, 2023.

Action item 1: Follow up to see that the District creates the written succession plans by June 30, 2023 as noted in the District’s response letter.

2. **Review of BWB’s Schedule for Conducting the 2023 Risk Assessment and Controls Testing:** Pat Boyle and Rob McDowell had a conference call with David DiTanna at BWB on January 12th to discuss the schedule and areas for controls testing. The areas that BWB has done controls testing on for the past six years were; 2016-Extended Day & Community Education, 2017-Capital Projects, 2018-Student Activities Accounts, 2019-Payroll, 2020-Cafeteria Operations, and 2021-Health Insurance. We decided to have them review our AP/Cash Disbursement processes this year. As of March 3, 2023 BWB had completed most of its’ field work and would be doing final inquiries by phone. Mr. DiTanna plans to have the draft reports to Mr. McDow for his review by the end of March, with a target of mid-April for the reports to be submitted to our committee for review. The reports must be filed with NYS Education by April 30th each year.

Action Item 2: P. Boyle will schedule an interim Audit Committee meeting in mid-April for BWB to present the reports to our committee.

Action Item 3: We are currently in our seventh year with BWB as our Internal Auditor. Mr. McDow will check with BOCES to see if they already have (or will be floating) an RFP for Internal Auditor Services beginning with the 2023-24 year.

3. **Update on Sedara Cyber Security Assessment/Remediation:** The District has a CoSer agreement with Erie 1 BOCES (using Sedara) in place so the work is happening. This is a pilot project for Erie 1 BOCES and the plan is to have this CoSer available to all component districts for the 2023-24 school year. Sedara is doing work on all of the areas noted in their quote to the District dated 10/17/2022, and things are going well. The committee will be monitoring what documented polices and/or procedures come out of this process.

Also discussed, what on-going education/training/testing was happening to keep District employees vigilant about good cyber hygiene. C. Swiatek reported on internal testing to maintain employee awareness regrading potentially dangerous e-mails.

4. **Update on District’s Corrective Action Plan Addressing 2021 BWB Risk Assessment (Top 11):** Mr. McDow updated the committee on the remaining three open items, as noted below;

Item #	Target Implementation Date	Current Status
1 – Policy Accounting for Fixed Assets	Dec. 2022 Feb. 2023 April 2023 Open	Expect to have third party firm conduct full inventory during spring break, and complete report by the end of April 2023.

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Item #	Target Implementation Date	Current Status
2 – Policy Budget Transfers	Dec. 2022 Completed	Policy 5330 (Budget Transfers) approved by BoE in February, introduced a \$100K threshold requiring BoE approval.
49 - IT Controls	During 2023 (In-progress)	District has a CoSer in-place with Erie 1 BOCES, Sedara is doing work on all areas noted in their quote from 10/17/2022, and things are going well.

5. **Review Internal Claims Auditor Reports for Nov. 2022 through Feb. 2023:** The committee received copies of Mr. Kofod’s monthly reports for Nov, Dec, Jan, and Feb. Mr. Kofod has added more detail to the report detailing “checks warranting further investigation due to concerns”. This additional information will allow the Business Office and the Audit Committee to watch for recurring trends. Thank you Mr. Kofod for adding this data.

6. **Discussion on Big Picture Program:** Mr. Swiatek gave the committee an overview of the Big Picture program. We discussed how housing the program in the Hamburg Senior Center might present internship-type opportunities with the Town, where Big Picture students interact with the seniors who utilize the center. There may also be other internship-type opportunities with other Town departments housed in the building.

Respectfully submitted on
 March 14, 2023 by P. Boyle

✓ **Tentative next meeting for BWB to present their 2022-23 Risk Assessment & Controls Testing to committee on Tuesday April 18, 2023 at 7:30 AM, once P. Boyle confirms readiness of reports from BWB – this date will be finalized.**