

**Frontier Central School District Audit Committee Meeting Agenda**

**Tuesday June 13, 2023 @ 7:30 AM**

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

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

**Guests:** Nichole Ruf, Director Drescher & Malecki LLP

<b>Item</b>	<b>Time Slot</b>
1. Welcome & Introductions	7:30 AM
2. Update on Drescher Malecki LLP Year End Audit Plans – N. Ruf & R. McDow	7:30- 7:50 AM
3. Review of BWB Risk Assessment (April 2023) to Select Top 7 for Submission to District for Potential Attention – P. Boyle	7:50 – 8:20 AM
4. Results of District-wide Fixed Asset Inventory Conducted During April 2023 – R. McDow	8:20 - 8:30 AM
5. Discussion of Changing Internal Audit Firms – R. McDow	8:30 – 8:40 AM
6. Update on Sedara Cyber Security Assessment Activities – R. McDow	8:40 – 8:50 AM
7. Review Internal Claims Auditor Reports for Feb. '23 through April '23 – P. Boyle	8:50 – 8:55 AM
8. Any Other Issues or Concerns by Members of Committee	8:55 AM