

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><tr><th>Item #</th><th>Target Implementation Date</th><th>Current Status</th></tr><tr><td>1 – Policy Accounting for Fixed Assets</td><td>Dec. 2022 Feb 2023</td><td>Expect to have third party firm complete full inventory by the end of February 2023.</td></tr><tr><td>2 – Policy Budget Transfers</td><td>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>49 - IT Controls</td><td>During 2023</td><td>Working with Erie 1 BOCES and Sedara to establish a CoSer and to begin a new remediation project.</td></tr></table>		Item #	Target Implementation Date	Current Status	1 – Policy Accounting for Fixed Assets	Dec. 2022 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.	
Item #	Target Implementation Date	Current Status												
1 – Policy Accounting for Fixed Assets	Dec. 2022 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.												
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												