



## Niagara County Brownfield Development Corporation

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**AUDIT COMMITTEE MEETING MINUTES**  
**Niagara County Brownfield Development Corporation**  
**Monday, December 19, 2022**  
**12:00 p.m.**

**Members Present:** Chairman Robert Restaino, Vice Chairman Richard Updegrove,  
Secretary Michael Casale

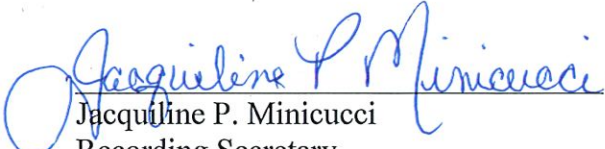
**Others Present:** R. Thomas Burgasser, Amy Fisk, Scott Hapeman, Seth Hennard, Jenna Sheehan  
(Lumsden & McCormick), Jacqueline Minicucci

- 1.0 The meeting was called to order at 12:04 p.m. by Chairman Restaino
- 2.0 Roll was called. Board members present were Chairman Restaino, Vice Chairman Updegrove, and Secretary Michael Casale

### ACTION ITEMS

- 3.0 Presentation of 2022 Niagara County Brownfield Development Corporation Audit. Seth Hennard and Jenna Sheehan, Auditors with Lumsden & McCormick, LLC presented the findings of the recent audit conducted by their firm for the year ending September 30, 2022. Ms. Sheehan reviewed the NCBDC Financial Statements report dated September 30, 2022, Mr. Hennard reviewed the Communication with Those Charged with Governance Letter and Management Letter, both dated December 5, 2022. Mr. Hennard stated there were no issues or deficiencies.
- 4.0 A motion to recommend the audit report be accepted at the annual board of directors meeting was made by Mr. Updegrove and seconded by Mr. Casale. Unanimous. Carried.
- 5.0 A motion for adjournment at 12:16 p.m. was made by Mr. Casale and seconded by Mr. Updegrove. Unanimous. Carried.

Respectfully submitted,

  
Jacqueline P. Minicucci  
Recording Secretary