



MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT BOARD ADVISORY AUDIT COMMITTEE

Minutes May 19, 2022

CALL TO ORDER

The regular meeting of the Milwaukee Area Technical College District Board Advisory Audit Committee was held in open session on Thursday, May 19, 2022 and called to order by Ms. Nikki Moews at 3:00 p.m. The meeting was held virtually and/or via phone.

A. ROLL CALL

Present: Nikki Moews, Dennis Butler, Sharon Johnson and Katherine Reilly.

B. COMPLIANCE WITH THE OPEN MEETINGS LAW

Proper notice of the meeting had been given in compliance with the Wisconsin Open Meetings Law.

C. APPROVAL OF MINUTES, February 16, 2022

The minutes were approved with no objections.

D. COMMENTS FROM THE PUBLIC

None.

E. ACTION ITEMS

None.

F. DISCUSSION ITEMS

1. External Audit Update– Vasvi Joshi, Senior Manager, Baker Tilly
 - A. Scope of Services consist of annual financial statements, the single audit, and various additional reports. There are no changes in the scope when compared to last year.
 - B. The Audit Plan consists of two phases. The planning phase includes preliminary field work, review of processes/controls, testing and planning. This phase will occur in June, 2022. Phase II of the audit will occur in September, and will include a thorough look at all of the numbers, the single audit and grants testing. After drafting the financial statements, Baker Tilly will await receipt of pension information from the State of Wisconsin. When complete, presentations to this Committee and the District Board typically occur in November.
2. Compliance Update – Kristen DeCato, MATC Assistant General Counsel
 - A. MATC is providing training based on risks identified by leadership and the Office of General Counsel. In March 2022, MATC delivered a training in consultation with our outside counsel on the Americans with Disabilities Act and the Family and Medical Leave Act. We made this training mandatory - 96 of 127 management members attended the live virtual session, while the remainder completed a review of the training (via video) by the March 31 deadline.
 - B. During the summer of 2022, training on Ethics, Conflicts of Interest, and Public Records Law will be provided. It will focus on college obligations, vendor relationships, and other topics in higher education.
 - C. MATC is in the process of renewing our cyber insurance and expect the cost to increase by 23%. This increased premium will apply to the entire Wisconsin Technical College System.
 - D. We are working to improve the Conflict of Interest/Collateral Employment submissions. This includes working with HR to make this a required activity (required to be eligible for pay progressions), as well as sending out reminder emails for those who have not completed the activity.
3. Internal Audit (IA) – Brian Kubik, Manager-Internal Audit
 - A. Risk Assessment – Mr. Kubik gave an overview of the risk assessment process, and the following three topics that are planned for review between the current time and December 31, 2022:
 - i. Pay Equity – this review will focus on the process the college follows to develop offers to external and internal candidates, as well as a data review to look for any anomalies in pay between genders and races and any root causes.



- ii. Faculty Pay: Zancils – Zancils are used to pay faculty for ‘other professional assignments outside of their normal teaching duties.’ This review will focus on the process for assigning Zancils, the payment of Zancils, and whether internal controls are in place to ensure the integrity of the process.
 - iii. Data Quality/Consistency – this review will attempt to validate whether Colleague or feeder applications provide for automated controls (and if so whether in use), and if not whether manual controls are being utilized.
- B. Audit Plan – It was noted that three audits were planned for the current period. The first was discussed at the November meeting, the second will be discussed next, and the third (Data Quality/ Consistency) will be carried over to FY2023. In addition, work has continued on several none audit projects, including: development of a Risk & Compliance Oversight framework for the college, the development of an Environment Health & Safety (EH&S) Committee, assisting in an initiative to update all college Administrative Procedures, the SOP Development Initiative, and others.
- C. Audit Results – Mr. Kubik noted the audit was a review of the four MATC Safety Plans and their impact on classroom safety. It was completed as both the Risk & Compliance Oversight group and the EH&S Committee were initiated. As those groups are currently working to develop frameworks for the college, IA will provide recommendations rather than issues/action plans. Recommendations included:
- i. Regarding the Chemical Hygiene Plan (CHP): Mandating specific positions as Chemical Hygiene Committee (CHC) members; Holding regular CHC meetings with agenda/minutes; Developing Communication Channels for CHC information; Completing Chemical Inventories; Creating SOPs for Handling Chemicals; and Development of CHP Training Requirements.
 - ii. Regarding the Hazardous Communications (HazCom) Program: Development of a HazCom Committee; Completing Chemical/HazCom Inventories; Development of HazCom Training Requirements; and Providing Access to MSDA Online Administrator Site.
 - iii. Regarding the Bloodborne Pathogen Plan and the Personal Protective Equipment Program: Development of Training Requirements and Review of Internal Audit Notes/Feedback on plans.
 - iv. Regarding the Classroom Impact: Implementation of Classroom Review Protocols; Safety Language in Class Syllabi; Safety Language in the Academic Master Plan; Training Requirements/ Tracking for Faculty; Development of Consistent Student Safety Training; Oversight of Faculty Certifications/Licensure Requirements; and Implementing Signed Student Safety Agreements.
- D. Audit Follow-up – Mr. Kubik noted that two action plans have been completed since the last meeting.
- E. Share Knowledge – Mr. Kubik noted that IA is working to create an IA webpage on MATC’s internal portal, and the Committee was invited to provide input (i.e., content, links, resources, etc.).
- Finally, the Advisory Audit Committee Charter Self-Assessment was discussed. As of the end of this meeting, all pending items have been met, and it is the opinion of IA that the Committee has met all of its requirements for FY2022-23.

G. INFORMATION ITEMS

None.

H. OLD BUSINESS/NEW BUSINESS

The date and time of the next meeting is August 18, 3:00 p.m.

Adjournment

The meeting adjourned at 3:59p.m.

Respectfully submitted,
Kathleen Lawson
Executive Assistant, Finance & HR