



**MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT BOARD  
ADVISORY AUDIT COMMITTEE**

**Minutes August 26, 2021**

**CALL TO ORDER**

The regular meeting of the Milwaukee Area Technical College District Board Advisory Audit Committee was held in open session on Thursday, August 26, 2021 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, May 13, 2021**

The minutes were approved with no objections.

**D. COMMENTS FROM THE PUBLIC**

None.

**E. ACTION ITEMS**

None.

**F. DISCUSSION ITEMS**

**1. Risk Assessment**

- a. Dr. Josie Veal, Public Health Officer reported that the Health and Safety team look at factors weekly regarding the COVID-19 status in the community, as well as key indicators such as the number of cases on campus, frequency of cases, and community hospitalizations. Recent factors revealed that we could resume classes in the fall, while following the guidelines from the Centers for Disease Control, local Health Department(s), and the State Department of Health. Masks are required while on campus regardless of vaccination status. Vaccinations are available on campus to staff, students, and the public. In addition, student ambassadors are stationed at the entrances to provide masks to those who do not have one. During the spring semester COVID-19 testing was offered and testing will resume September 14 for staff and students. The Health and Safety team does monitor and will make recommendations based on trends that will cause risks to those on campus. The Committee asked if the college has results or percentages of those vaccinated and those who choose not to be vaccinated? Dr. Veal will provide survey results to this committee on the percentage of those vaccinated and those who choose not to be vaccinated.

**2. Internal Audit Update – Hollow**

Mr. Jeffrey Hollow, Vice President of Finance reported in the absence of Brian Kubik.

- a. CASH HANDLING: 17 of the 20 controls were noted as effective, with 2 identified as having a Control Deficiency in Design and one a Control Deficiency in Operation.
  - i. Standard Operating Procedures: As the process maps were generated based on interviews and observations, a few questions arose that did not have defined procedures in place. Both Student Accounts and the Cash Offices have some Standard Operating Procedures (SOPs) developed, but are also engaged in the college's campus wide SOP Initiative.
  - ii. Payment Card Readers found in the Cash Offices. Upon review, and verification with



MATC's Director- IT Security, payment card readers were not compliant with the Payment Card Industry Data Security Standards (PCI DSS). Management is working closely with IT to obtain newer, compliant card readers.

- b. Audit Follow-up: Overall, no action plans have been completed since the May meeting. Many are in process (especially those related to SOPs). Internal Audit has had meetings with the VP's over ENTER / STAY / LEARN related to many of these items. Multiple action plans are in various stages of completion. Internal Audit will continue to work with the action plan owners to obtain the necessary evidence to validate completion.
- c. Other (Share Knowledge): In terms of the Customer Satisfaction survey scores, the overall results were very consistent (4.29 vs 4.32, Scale 1-5, five being Strongly Agree) with last year, and each individual question was fairly consistent as well.

In terms of the Governance & Leadership survey scores the overall results were very consistent (4.41 vs 4.39) with last year. Most of the scores from Governance went up slightly, while three (of eight) scores went down from Leadership.

- d. Committee Charter Assessment
  - i. FY2020-21: As assessed by Internal Audit, the Committee met all of its Charter requirements in FY2020-21 (see Attachment 2).
  - ii. FY2021-22: After one month (July), there is nothing noted that would put the Committee in danger of missing any of its requirements (see Attachment 3).

**G. INFORMATION ITEMS**

None

**H. OLD BUSINESS/NEW BUSINESS**

The date and time of the next meeting is December 9, 3:00 p.m.

**Adjournment**

The meeting adjourned at 3:25p.m.

Respectfully submitted,  
Kathleen Lawson  
Executive Assistant, Finance & HR