



MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT BOARD ADVISORY AUDIT COMMITTEE

Minutes June 11, 2025

CALL TO ORDER

The regular meeting of the Milwaukee Area Technical College District Board Advisory Audit Committee was held in open session on Wednesday, June 11, 2025 and called to order by Mr. Gale Pence at 3:04 p.m. in the Board Room, M210, at the Downtown Milwaukee Campus of Milwaukee Area Technical College (with virtual attendance an option).

A. ROLL CALL

Present: Gale Pence, 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 5, 2024

The minutes were approved with no objections.

D. COMMENTS FROM THE PUBLIC

None.

E. ACTION ITEMS

None.

F. DISCUSSION ITEMS

1. External Audit Update

Mr. Paul Frantz, Partner- Baker Tilly, discussed the scope/approach/timing for the upcoming 6/30/25 year-end F/S and Fed/State Single Audit of Grant funds audits. He noted:

- Kick-off meeting, planning, etc., would begin in June
- The scope would be similar to prior years
- MPS would be incorporated into the final F/S report
- They will examine Executive Orders for potential impact
- Final field work should start the second week of September, lasting three weeks
- The goal is to draft report in Nov, discuss with Committee, and
- Issue final report by Thanksgiving

Mr. Paul Zinck, VP-Administration & Operations, noted that the MATC Foundation was changing its external audit firm. An RFP has been issued. As the final Foundation data is included in the overall MATC F/S, this transition could potentially impact the timing of the audit report.

2. Conflict of Interest (COI) Update

Ms. Sherry Terrell-Webb, VP/General Counsel, discussed the annual COI process at MATC. Traditionally, the Office of General Counsel reported on the process in terms of number of recipients of the COI forms, number of responses, number reporting potential conflicts, number investigated, and any that required action by the employee. The COI had not been sent to all employees, and there had been no 'mandatory' submission if no perceived conflicts. The process is changing for FY2026 (reworked by Human Resources), with all employees receiving the COI forms, and required to submit a response whether or not they have any potential conflicts to report (no negative confirmations going forward).



3. Internal Audit Update

- Risk Assessment – Mr. Kubik briefly described the risk assessment process carried out biannually at MATC. Four risks/risk areas in which audits are planned, and reasons why were discussed. These topics were: Deferred Maintenance, Worker’s Compensation, Data Quality (carryover from FY2025), and a special project (working with the Office of General Counsel) related to ADA Compliance. Additionally, the top three risks/risk areas for which audits were not planned were discussed. These topics were: Culture, Cybersecurity, Chemical Hygiene, Financial Aid, and Compliance. Discussion ensued.
- Audit Plan - The audit plan for FY2025 was discussed, and there have been two audits completed/drafted, two audits deleted from plan, and one nearing completion (initial issues drafted). Further, it was noted an additional review (Zancil Addendum) was completed during FY2025. Other Internal Audit (IA) projects/work also noted.
- Audit Results – Mr. Kubik noted that no audits were completed since the prior Committee meeting.
- Audit Follow Up – It was noted that through April 30, four action plans have been noted as completed since the last Committee meeting, and one (discussed verbally at the last meeting) was noted as “Will Not Be Implemented”. Discussion ensued.
- Share Knowledge – Mr. Kubik shared the information regarding the Administration’s communications to students/employees regarding the multiple Executive Orders issued, and MATC’s response. In short, a consistent message noting the college’s commitment to share resources/guidance as soon as we have it, but also that the college will follow the law, has been delivered throughout CY2025.

Regarding the Committee’s compliance with the Committee Charter, Mr. Kubik noted that his observation was that the Committee (with the conclusion of this meeting) had met its’ Charter requirements for FY2025.

Finally, the AAC Charter was discussed. Committee members were asked to review the Charter and bring forward any comments/suggestions if changes were deemed necessary. Mr. Kubik did note that the copy provided included some preliminary suggestions from the Board Chair, but that these changes have not yet been approved by the Board. After discussion, it was suggested and agreed that this document will be brought back to the Committee after the Board has approved any changes they deem necessary.

4. AAC Committee Member Terms

Mr. Zinck noted that In the AAC Charter, it is specified in the Attachment A that members serve 3-year terms. Mr. Butler first joined the Committee in 2016 (FY2017), and will be finishing his third term this year. Ms. Hoffman joined the Committee in 2017 (FY2018), and her third term will end after FY2026. Ms. Johnson joined the Committee in 2019 (FY2019), and her third term will end after FY2027. Mr. Zinck noted he will reach out to each member at the end of their terms to confirm their intentions to continue with another term.

G. Information Items

Mr. Kubik noted for Committee members and the Leadership team that the annual “Governance and Management” survey would be sent out within the next 7-10 days. This is an annual survey to gather feedback on the IA function, and the AAC Committee meetings.

H. Old Business/New Business

The date and time of the next meeting will be Wednesday, September 10 at 3:00 p.m.

Adjournment

The meeting adjourned at 4:10 p.m.

Respectfully submitted,

Jolene Arnold

Executive Assistant, Finance & Student Engagement