

**Audit Ad Hoc Committee Meeting**  
 Thursday, October 7, 2021  
**Meeting Minutes**

The Audit Ad Hoc Committee of the Southwest Wisconsin Workforce Development Board (SWWDB) met on Thursday, October 7, 2021, at the SWWDB Administrative Office in Platteville via video conference. Attendance was as follows:

<b>Members Present:</b>	Mr. James Otterstein	Mr. Michael Williams
	Ms. Andrea Simon	
<b>Members Excused:</b>	Ms. Heather McLean	
<b>Guests Present:</b>	Mr. Derek Hilst, Wegner LLP	
<b>Staff Present:</b>	Ms. Katie Gerhards	Ms. Danielle Thousand
	Ms. Rhonda Suda	

The meeting was called to order at 9:00 a.m.

**1. Provide Summary of 2020-21 Audit Procedures: Wegner, LLP Audit Associates**

The purpose of the post-audit meeting is for Wegner LLP Audit associates to provide SWWDB staff and committee members with preliminary audit results.

Mr. Hilst is not recommending any adjustments be made or adjusting journal entries. He congratulated SWWDB on a successful audit. His only comment was verbal and will not be in the audit report. There was a client file that had a copy of a birth certificate in it. Ms. Suda will make sure it gets removed.

Mr. Hilst recommends SWWDB obtain cyber security insurance and offer cyber security training for staff. Ms. Thousand stated that SWWDB has this type of insurance. Matt Riley, SWWDB's Network Coordinator, has conducted cyber security training before. SWWDB administration will look into scheduling another training. Mr. Hilst thanked SWWDB and indicated that Wegner likes to provide ideas for their clients.

Mr. Hilst went on to say that the client files were well organized. He indicated his desire to get into ASSET someday. ASSET is the Department of Workforce Development's (DWD) management information system and official system of record for customer reporting and data collection for the Workforce Innovation and Opportunity Act (WIOA) Title I Adult, Dislocated Worker, and Youth Programs. It includes eligibility information but does not track accounting. However, it includes notes about vouchers. Ms. Simon said giving auditor's access could be tricky, but recommended talking to Bruce Palzkill about limited access. Ms. Suda will look into this.

Mr. Hilst will wrap up the audit today and start the work papers next week. He will present them to Scott Haumersen, Partner at Wegner, for review. The draft results will be issued in two (2) to three (3) weeks. Ms. Thousand requested drafts of the financial statements and Form 990 by November 8 to allow time for review and prep for meetings. Mr. Hilst will strive to meet that deadline.

There were no questions. Committee members thanked Wegner and SWWDB finance staff.

**2. Closed Session (upon request)**

Pursuant to Wis. Stats. 19.85 (1) (f), if necessary, the committee may hold confidential discussions with the audit team regarding issues or concerns identified during the audit. Committee members agreed that

they did not feel it was necessary to move to a closed session.

**3. Reconvene in Open Session**

There was no closed session.

**4. Adjournment**

Ms. Suda adjourned the meeting at 9:15 a.m.