

## **Audit Committee Entrance Conference Minutes**

**Todd Kearney, Chair  
Melanie Bruins  
Kathy Cromey  
Paul Dietmann  
Alan Langeteig  
Dave Robinson**

**Wednesday, September 23, 2021  
1:00 p.m. to 2:00 p.m.**

**Workforce Development Board  
via Conference Call  
(312) 626-6799  
Meeting ID: 841 6431 7862**

**Members Present:** Todd Kearney, Chair; Melanie Bruins, Kathy Cromey, Dave Robinson

**Staff Present:** Seth Lentz, Lameece Tyne, Chris Ziegel

**Guests Present:** John Hemming, Wipfli; Kimberly Tomala, Wipfli

### **Agenda Item 1 – Introductions and Announcements**

Kearney welcomed everyone and called the meeting to order at 1:06 p.m. Kearney noted that the meeting was properly noticed and a quorum was present.

### **Agenda Item 2 – Review and Approval of the September 15, 2021 Meeting Minutes**

Kearney asked for a motion to approve the minutes of the September 15, 2021 Audit Committee meeting as presented. Bruins moved to approve the minutes as presented. Robinson offered the second. No discussion followed on this motion. The vote was unanimous in favor of the motion.

### **Agenda Item 3 – Annual Agency-wide Audit Entrance Conference**

Tomala commented that the upcoming audit is for year ending June 30, 2021 and the audit began on September 20, 2021. Kimm Tomala and Neha Uppal will be the auditing team from Wipfli. WIOA will be the main program test in the audit as federal program testing is required for any federal program administered totaling over \$750,000 and requires testing every three (3) years. WIOA is our only federal program over \$750,000. The State of Wisconsin also requires program testing for programs administered totaling over \$250,000 and this year's testing will be the local Youth Apprenticeship program. The programs are tested for compliance requirements that are set by the state and federal government.



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Tomala highlighted there were no prior year findings or management letter comments, and we continue to be a low-risk auditee.

Tomala inquired on any potential fraud or concerns of areas to focus testing on.

Lentz responded no areas of concerns or potential fraud.

Kearney acknowledged his interview regarding fraud and expressed no concerns.

Hemming noted upcoming accounting changes encompassing leases. Operating leases over 12 months will be shown as a right to use asset and lease obligation on the balance sheet. Changes are effective for financial statements for fiscal years beginning after December 15, 2021.

Hemming noted new funding from COVID-19 grants and National Emergency grants will have additional analysis performed for testing determination.

Hemming opened the conversation up for any questions from the committee. No questions were raised.

#### **Agenda Item 4 – Adjournment**

With no additional business for the Committee, Kearney moved to adjourn at 1:26 p.m.

Adjourned: 1:26 p.m.

Respectfully Submitted:

Elizabeth Roddy  
Board Secretary  
Workforce Development Board of South Central Wisconsin, Inc.

Attachment for Board Records:

- Agenda
- Draft Minutes from September 15, 2021
- Wipfli Audit Agenda