

Board of Directors Meeting

**Wednesday, December 9, 2020
9:30 a.m. to 11:00 a.m.**

**Workforce Development Board
via Conference Call
(312) 626-6799
Meeting ID: 926 4638 7505**

Members: Laura Cataldo, Chair; Francis Langer, Chair-Elect; Pam Christenson, Past-Chair; Paul Dietmann; Treasurer; Elizabeth Roddy, Secretary; Melanie Bruins, Marcia Christiansen, Kathy Crome, Michelle Eilbes, Randy Guttenberg, Richard Hands, T Lindsay Jones, Todd Kearney, Chuck Klein, Jennifer Klein, Pam Korth, Alan Langeteig, Joseph Ledger, Barb LeDuc, Ann McNeary, Linda Mingus, Melissa Montey, Nikia Morton, Lisa Pollard, Ryan Pulvermacher, Dave Robinson, Calvin White Eagle, Ed White, Bryan Woodhouse

Staff: Seth Lentz, Lameece Tyne, Erin Bechen, Jackie Hall, Briana Shekels, Chris Ziegel, Alex Maves, Becca Collins, Jeff Westra, Jeff Kennedy

Guests: Michelle Knutson, Wipfli; Jason Frey

Agenda Item 1 – Introductions & Announcements

Cataldo welcomed everyone, called the meeting to order at 9:33 a.m., and noted there was no one registered for public comment.

Cataldo introduced new Board Member Nikia Morton and informed the Board of Member departures, Dave Branson; Joe Ledger; and Ryan Pulvermacher.

Agenda Item 2 – Review and Approval of the September 23, 2020 Board Meeting Minutes

Cataldo asked for a motion to approve the minutes of the September 23, 2020 Full Board meeting minutes as presented. Jones moved to approve and McNeary offered the second. No discussion followed on this motion. The vote was unanimous in favor of the motion.

Agenda Item 3 – Report of the Executive Committee

Cataldo briefed the Board on agenda items covered at the Executive Committee meeting on November 5th which included the financials as of September 30th, updates on the 2020-2023 WIOA Local Plan; the 2020-2021 Memorandum of Understanding for the south-central region's three job center; the Memorandum of Understanding for WIOA Youth, updates on grant initiatives and pursuits, status of the



region's job centers, and upcoming monitoring from the Department of Workforce Development (DWD) as well as local contractor monitoring.

Agenda Item 4 – Report of the Planning and Development Committee

Cromey briefed the Board on agenda items covered at the Planning & Development Committee meeting on November 10th which included updates on dislocation activities, discussion surrounding new programmatic strategies such as the drive-thru job fairs; remote speed interviewing; and reverse job fairs, distillation highlights of information gathered from the breakout sessions at the September 23rd Board Meeting, and preparation for State and local WIOA monitoring.

Lentz pointed out that the State is investing into a virtual job fair platform which will allow for further collaboration and coordinated initiatives statewide. In addition, we are working with community partners and Madison Area Technical College on implementing a new training platform for worker preparation.

Agenda Item 5 – Report of the Youth Committee

Guttenberg briefed the Board on agenda items covered at the Youth Committee meeting on November 12th which included two waiver requests related to WIOA Youth and further clarification on the definition of “requires additional assistance” for our 2020-2023 WIOA Local Plan. The waiver requests allow for additional flexibility with funding toward enrolled WIOA Youth. The verbiage utilized for “requires additional assistance” focuses on eligibility requirements for WIOA Youth in regards to work history, living conditions, and familial support, and has been approved by the Youth Committee for consideration to the full Board.

Lentz added the specifics in verbiage is needed as a final component for our 2020-2023 WIOA Local Plan. The clarified verbiage was presented to our contracted youth service providers who have confirmed the proposed revisions would not affect current practices. The criterion is rarely used, with two participants in total that qualified under this verbiage for last program year.

Cataldo requested a motion to approve the Local Plan changes as presented. Christiansen moved to approve the motion as presented. White offered the second. No discussion followed on this motion. The vote was unanimous in favor of the motion.

Agenda Item 6 – Report from the Audit Committee and Presentation of the Workforce Development Board Annual Fiscal Audit

Kearney briefed the Board on agenda items covered at the Audit Committee meeting on December 9th and recognized Tyne for her outstanding performance with no issues of non-compliance.

Knutson began with the highlights of the audit—Wipfli issued an unmodified opinion in regards to the financial statements and Notes to Financial Statements, the Report on Compliance and Internal Control,

and the Report on Compliance for Major Programs. There were no deficiencies and no instances of non-compliance to report. Financial Year 2020 audit tested the WIOA cluster which constitutes 78% of federal dollars received.

Knutson continued with updates to the financial statements which included the required new policies for revenue recognition and contributions. WDBSCW does not have any significant estimates and disclosures are neutral, consistent, and clear. There were no difficulties encountered with the audit, no corrected and uncorrected misstatements, no disagreements with management, no consultations with other accountants, and no internal control related matters.

Knutson presented on the Statement of Financial Position, Statements of Activities, and Statements of Cash Flows highlighting three year' worth of activity. Amounts remain consistent with about a 19% decrease in expenditures and no depreciation.

Knutson finished with Upcoming Accounting Standards which include:

- ASU No. 2018-08, *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* - Revenue Recognition for Exchange Transaction. Making contributions as a provider will be effective June 30, 2021.
- ASU No. 2016-02, *Leases* – Leases with a term greater than 12 months will require recognition with a Right-of-Use Asset and Liability. This will affect the Baraboo/Sauk County lease as well as the main WDBSCW leases. Calculation and journal entry requirements going into the new fiscal year., which will be effective for WDBSCW's 6/30/2023 audit (if material).

Knutson and Kearney thanked Tyne and WDBSCW staff for the success of the audit's outcome.

Kearney requested motion to accept the audit as presented. Cataldo moved to approve the motion as presented. McNearney offered the second. No discussion followed on this motion. The vote was unanimous in favor of the motion.

Cataldo inquired if the financials are similar to the other workforce development areas (WDA) within the State.

Lentz acknowledged expansion of the net asset pool to help increase activities is a priority as more than the core WIOA funds are needed to function adequately. Some WDAs partner with their local area's Division of Vocational Rehabilitation program to help generate additional revenue. Boards continue to pursue additional revenue opportunities as the WIOA allocation continues to contract year-over-year.

Knutson mentioned WDAs are struggling with meeting the state goal for spending levels for training.

Lentz noted collaborations to capitalize on additional funding opportunities such as expanding work with the Department of Corrections (DOC) and the Bureau of Apprenticeship Standards to support workforce development initiatives.

Agenda Item 7 – Meeting Adjournment

Cataldo thanked Board Members and staff for another great year and directed all call participants to attend the Annual Celebration.

With no additional business for the board, Cataldo asked for a motion to adjourn at 10:04 a.m.

Adjourned: 10:04 a.m.

Respectfully Submitted:

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

Attachment for Board Records:

- Minutes from September 23, 2020
- Dislocation Activity Handout
- Local Plan Recommendations Handout
- Wipfli Audit Presentation
- Financials Ending September 30, 2020