

Board of Directors' Meeting Minutes

**Wednesday, December 8, 2021
10:00 a.m. to 11:00 a.m.**

**Workforce Development Board
via Conference Call
(312) 626-6799
Meeting ID: 812 2036 0816**

Members: Laura Cataldo, Chair; Francis Langer, Chair-Elect; Pam Christenson, Past-Chair; Elizabeth Roddy, Secretary; Mel Bruins, Marcia Christiansen, Kathy Cromey, Paul Dietmann Michelle Eilbes, Kevin Gundlach, Richard Hands, Todd Kearney, Chuck Klein, Jennifer Klein, Pam Korth, Alan Langeteig, Barb LeDuc, Margaret Leitinger, Ann McNeary, Linda Mingus, Melissa Montey, Nikia Morton, Charles Poches, Lisa Pollard, Dave Robinson, Dave Shaw, Jac Weitzel, Calvin White Eagle, Bryan Woodhouse

Staff: Seth Lentz, Lameece Tyne, Jackie Hall, Chris Ziegel, Becca Collins

Guests: Jason Frey; John Hemming, Wipfli

Agenda Item 1 – Introductions & Announcements

Cataldo welcomed everyone, called the meeting to order at 10:02 a.m., and noted there was no one registered for public comment.

Cataldo noted the retirement of Rich Hands and Alan Langeteig.

Agenda Item 2 – Review and Approval of the September 29, 2021 Board Meeting Minutes

Cataldo asked for a motion to approve the minutes of the September 29, 2021 Full Board meeting minutes as presented. Kearney moved to approve and Christenson offered the second. No discussion followed on this motion. The vote was unanimous in favor of the motion.

Agenda Item 3 – Report from the Audit Committee and Presentation of the Workforce Development Board Annual Fiscal Audit

Hemming 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 2021 audit tested the WIOA cluster which constitutes 65% of federal dollars received.

Hemming reminded the Committee the WIOA clusters tested are the Adult, Dislocated Worker, and Youth programs. Programs are distinguished as either Type A or Type B. The threshold for distinguishing Type A programs consists of grants issued over \$750,000 and requires testing every three years. The WDBSCW does not have any Type B programs. Seventy-eight percent of federal dollars received were audited as a major program. The WDBSCW was determined to be a low risk auditee. Kearney inquired on the threshold limits.

Hemming noted low risk auditee covers 20% of total expenditures (federal and state). If not low risk, it covers 40%. The 65% tested was more than acceptable.

Hemming summarized the audit was performed following Generally Accepted Audit Standards, Government Auditing Standards, and Uniform Guidance. WDBSCW does not have any significant estimates and disclosures are neutral, consistent, and clear. Business conditions disclosure related to COVID-19 Crisis describe the fact that COVID-19 may impact various parts of WDBSCW's 2021-2022 operations and financial results. 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.

Hemming 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 5% increase in expenditures and no depreciation.

Hemming outlined operating statistics and comparisons with six other Workforce Development Boards within Wisconsin. WDBSCW revenue and expenses are up 5.7% from last year. Program expenses are at 93.3% which is comparable to the other six boards audited, averaging at 90.98%. WDBSCW operates eight (8) federal programs with WIOA expenditures totaling \$3.6 million and is 54% of total expenses. Current year change in Net Assets Without Donor Restrictions amounts to \$8,150.

Hemming finished with Upcoming Accounting Standards which include:

- 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).

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

Kearney and Cataldo recognized Tyne for her outstanding performance with no instances of non-compliance.

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

Agenda Item 4 – Report of the Executive Committee

Cataldo reviewed the agenda items discussed from the November 4th Executive Committee meeting and provided additional details on grant updates.

Lentz noted training for the Worker Advancement Initiative grant will be held tomorrow.

Agenda Item 5 – Election of Workforce Development Board Officers

Cataldo reminded the Board of the prior election of Francis Langer as Chair of the Workforce Development Board of South Central Wisconsin, serving from January 1, 2022 to December 31, 2023.

Cataldo stated that the Executive Committee of the Board wishes to advance the nomination of Todd Kearney as the Chair-Elect, Pam Christenson as Secretary, and Paul Dietmann as Treasurer of the Workforce Development Board of South Central Wisconsin from January 1, 2022 to December 31, 2023.

Cataldo asked if there are any additional nominations from the floor. Hearing none, Cataldo requested a motion.

Cataldo asked for a motion to elect Todd Kearney as the Chair-Elect, Pam Christenson as Secretary, and Paul Dietmann as Treasurer of the WDBSCW from January 1, 2022 to December 31, 2023. Mingus moved to approve the motion as presented. Langeteig offered the second. No discussion followed on this motion. The vote was unanimous in favor of the motion.

Agenda Item 6 – Adjournment

Cataldo recognized board staff for another great year in workforce development.

With no additional business for the Board, Cataldo made a motion to adjourn at 10:31 a.m.

Adjourned: 10:31 a.m.

Respectfully Submitted:

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

Attachment for Board Records:

- Minutes from September 29, 2021
- WIPFLI Audit Presentation
- Election of Officers Handout