



**MILWAUKEE AREA TECHNICAL COLLEGE DISTRICT BOARD
ADVISORY AUDIT COMMITTEE**

Minutes September 10, 2025

CALL TO ORDER

The regular meeting of the Milwaukee Area Technical College (MATC) District Board Advisory Audit Committee (AAC) was held in open session on Wednesday, September 10, 2025 and called to order by Mr. Gale Pence at 3:01 p.m. in the Board Room, M210, at the Downtown Campus of MATC (with virtual attendance an option).

A. ROLL CALL

AAC Members Present: Gale Pence, Dennis Butler, Sharon Johnson and Katherine Reilly.

Others Present: Dr. Phillip King (EVP-Student Success), Ms. Sherry Terrell-Webb (VP/General Counsel), Mr. Paul Zinck (VP-), Ms. Eva Kuether (CFO), Dr. Yan Wang (VP), Ms. Suzanne Jarvis (Controller), Mr. Donald Kasprzak (Director-Information Security), Mr. Brian Kubik (Manager-Internal Audit)

B. COMPLIANCE WITH THE OPEN MEETINGS LAW

Proper notice of the meeting was provided in compliance with the Wisconsin Open Meetings Law.

C. APPROVAL OF MINUTES, June 11, 2025

The minutes were approved with no objections.

D. COMMENTS FROM THE PUBLIC

None.

E. ACTION ITEMS

1. AAC Charter Review

Ms. Sherry Terrell-Webb, Vice President/General Counsel, led a discussion regarding proposed changes to the AAC Charter. These changes were being proposed due to (1) the requirement for periodic review of the Charter which was due, (2) a new President at the college, (3) a change to the AAC Chair and Board liaison process at the Board level, (4) a recommendation to allow the President to appoint a second member of the colleges Leadership team to the AAC, and (5) a recommendation to allow the Board to bring in an external audit firm if any issue related to an Administrator at the college arises that would present a conflict of interest for the colleges internal auditor. After brief discussion, the recommended changes were approved, and will be brought before the District Board for final approval.

F. DISCUSSION ITEMS

1. Internal Audit Update

- Risk Assessment – Mr. Kubik briefly shared information on GenAI and MATC's efforts to date, before introducing Don Kasprzak, Director- Information Security at MATC. Mr. Kasprzak discussed AI, GenAI, the Google Gemini product and its potential uses, and how it can potentially assist MATC in both the academic and operational sides of the institution. Discussion followed, including risks and risks mitigated at MATC by use of this tool versus other GenAI tools.
- Audit Plan - The audit plan for FY2026 was noted as unchanged since the June AAC meeting. In total, four audits/projects planned, one drafted, one in-process, one in planning stage, and one that is well underway primarily via General Counsel's office and Marketing/Communications.
- Audit Results – Mr. Kubik discussed the draft findings from the "Data Quality" review. The five issues noted related to: Data Standards; Internal Controls; Training; Data Dictionary/Data Classification; and Tracking Data Issues. Discussion followed with input shared by Dr. Phillip King (Executive Vice President-Student Success) and Mr. Paul Zinck (Vice President, Administration & Operations).



- Audit Follow Up – It was noted that since the last AAC meeting, no action plans have been noted as completed. The Cash Handling issue (card readers) was discussed to provide an update to AAC members.
- Share Knowledge – Mr. Kubik shared the results of Internal Audit two survey tools – the annual Governance & Leadership Survey, and the Customer Satisfaction Survey (sent out after audit completion to key participants in the audit process). The results were consistent with prior years (approximately 4.5 on 1-5 scale). Key takeaways from the former were briefly discussed.

Regarding the Committee's compliance with the Committee Charter, Mr. Kubik noted that his observation was that the Committee had met its' Charter requirements for FY2025. With the changes in the AAC Charter to go before the District Board, updates on FY2026 compliance will be shared starting with our next meeting.

2. AAC Committee Member Update

Mr. Zinck noted that spoke with each of the AAC members since the prior meeting, and all have graciously agreed to continue serving in this role. Feedback was also shared, which included a desire to include more discussion/information related to financial matters/internal controls in the meetings. Additionally, all members felt the changes proposed to the Charter were positive, with consistency being a primary improvement.

G. Information Items

Ms. Eva Kuether, CFO, provided the Committee members with an update on the FY2025 external audit. She noted the Baker Tilly auditors have commenced fieldwork on the FY2025 financial audit, and the process is progressing as expected. The unaudited year-end FY25 financial report included in the agenda remains preliminary, as we are still receiving final information such as healthcare costs from the WTC Employee Benefits Consortium and implementing new GASB 101 requirements for compensated absences accruals. Due to ongoing auditor testing and these pending items, some adjustments to the reported figures are anticipated.

H. Old Business/New Business

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

Adjournment

The meeting adjourned at 4:05 p.m.

Respectfully submitted,
Brian Kubik
Manager- Internal Audit