

# WETCC Council of Trustees Meeting Agenda

February 11, 2020

2:00 p.m.

WETCC Mitigomizh Conference Room

## MEETING MINUTES

**Call to order:** Sue Heisler, Chair called the meeting to order at 2:00pm

**PRESENT:** Sue Heisler, Dean Johnson, Brent Gish, Joan Lavoy, Joy Anette *via conference call*, LeAnn Person at 2:06pm

**OTHERS PRESENT:** Lorna LaGue, Gina Murray, Luke Warnsholz, Jennifer McDougall, Brian on behalf of Brady Martz

- I. **Approval/Amendments to agenda:** Lorna is requesting a couple additions, indicated by the red font on the agenda. Motion to approve the agenda with the additions by Joan, second by Dean, Motion approved 5-0
- II. **Public Comments (5 minutes each):** None
- III. **Introduction of New Employees:** None
- IV. **Action Items:**
  - A. **Approval of Meeting Minutes:**
    - i. The minutes of the Regular Meeting held January 14, 2020 was reviewed. Motion to approve the minutes as submitted by Brent, second by Joan, Motion approved 5-0.

LeAnn joined the meeting at 2:06

- B. **FY19 Audit Presentation.** Brian - Brady Martz. Brian went over the whole packet and presented a high level overview of the audit and how the audit went overall. Brian explained that there is a swing that can go up or down based on our history with students, but there have been no difficulties. A few adjustments were made on the last page by Eric Flyen (Former Director of Finance). Brian explained the process of the audit and what they are looking for when they conducted the audit. The independent auditors report is unmodified, considered a clean audit with a good opinion. The first audit financial statement provides the net position and Brian explained the financial statement. The college has \$7.6 million of equity. There was a positive change of net position from last year. The Federal revenues were down slightly this year. There are reserves built up for the health of the college as a whole. Brian explained the cash flows and the net cash flow and changes of \$675,000 which are subject to changes and can flipflop throughout the year. Depreciation is noncash. Brian went through the notes on the financial statements and the accounting policies and numbers that support the financial statements. The governmental regulations were reviewed for auditing requirements. Brian explained it is common that entities our size would have a comment about the segregation of duties. A single audit was required because we have over \$700,000 in federal awards, mainly the Title III grant. No issues were found and overall a good audit. Discussion was held on the segregation of duties, strong checks and balances, separating all steps within the accounting processes. Motion to accept the audit as presented by Dean, second by Joy, Motion approved 6-0.
- C. **Financial Statements:**
  - i. Gina Murray presented the January Financial Statements. Eric Flyen assisted with the report for January. Payroll was higher this month due to three payrolls in the month, but the BIE operating funds came in, so that helped. We had a few scholarships checks come in. Pell disbursement are going out so tuition and books

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will be coming in. Expenses are down about \$50,000 and each department is watching their spending. Overall, we are financially stable and the net income should increase once tuition and the Tribal appropriation are received. Motion to accept the statements as presented by LeAnn, second by Brent, motion approved 6-0

- ii. WETCC Foundation – Gina provided the Foundation account statement. This statement doesn't come in until the 6<sup>th</sup> or 7<sup>th</sup> of every month so it is normally not included in the emailed packet. Motion to accept by Dean, second by Joan, motion approved 6-0.

## D. Large Expenditure:

- i. The \$30,538.25 expenditure for National Business Furniture was removed from the agenda. There are some possible expenditures that may take precedence in the HVAC system.
- ii. White Earth Scholarship - \$5,000.00 – This is a refund to the White Earth Scholarship. Motion to send back the money to the scholarship by LeAnn, second by Brent, motion approved 6-0.

## E. Contracts: None

## F. Policies:

### i. Finance (Annual Review):

1. Accounting Requirements Policy – Brent had a suggestion about everyone having the proper training to carry out these policies pertaining to offerings the receipts and knowing the ledger system. Joy had a question about receipts and testing out and Gina explained these are provided in SOPs. Motion to accept by Joan, second by Dean, motion approved 5-1 (Joy opposed because she did not have a copy with her).
2. Accounts Receivable Policy – Brent had a question about delinquent accounts and wants to ensure we are following what is outlined in the policies. Gina explained statements are sent out, but many are returned – non payment does put a hold on student accounts. Motion by Brent to approve the policy with edits, second by LeAnn, Motion approved 6-0.

*Joan LaVoy Left meeting at 2:43pm*

3. Bad Debts Policy – Dean had a question about the phrase “Write Off” Lorna explained the assets and the audits. Joy had a question about invoices and Gina explained the systems CAMS and Populi. Joy had a question about disbursements and Gina explained the payment process and the students are not allowed to register for the next semester until there bill is payed off from previous semesters. Brent is wondering about the COT discussion section at the end of the page. We will take the COT discussion out. Motion by Brent to approve the policy with edits, second by LeAnn, motion approved 5-0
4. Bookstore Policy – Dean had a question about a sentence about a book charge. Gina explained. Motion to accept as written by Dean, second by Brent, motion approved 5-0

*Joan Lavoy re-entered at 2:53pm*

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5. Budget Administration Policy – Sue wanted a phrase changed to “There will be continual communication” Motion by Joan to approve the policy with edits, second by LeAnn, motion approved 6-0.
6. Contract for Services Policy – grammar and punctuation corrections were made. LeAnn had a question about the Vendor/Contractor. Motion by Dean to approve the policy with edits, second by Brent, motion approved 6-0
7. Deposits and Receipts Policy – Joan wanted “is” added. Sue noticed a misspelled word. Dean had a question about wired funds. Gina explained the whole process. Sue wanted to add another sentence to show the two signatures. LeAnn wanted to limit ACH for Credit Cards and Brent suggested added verbal to the policies. Motion by Brent to approve the policy as amended, second by Joan, motion approved 6-0.
8. Disbursements and Payments Policy - Dean suggested a list of all disbursements be provided at COT meetings to provide for more checks and balances. Brent suggested an idea that the COT treasurer will look over it and its their responsibility to review the cash and balances and report to the board. Brent had a question on Cabinet members and wants the word “Authorized” added instead of another. Sue wanted to take out the word “please” . Motion by Joan to approve the policy as amended, second by Dean, motion approved 6-0.
9. Fixed Assets Policy – Grammar and punctuation errors were corrected. Motion by LeAnn to approve the policy as amended, second by Brent, motion approved 6-0.
10. Institutional Mail Policy – Joan wanted “Mail Services will not be liable” and a couple punctuation errors corrected. A wording change was made because the sentence was not correct. Motion by Dean to approve the policy as amended, second by Joan, motion approved 6-0.
11. Payroll Policy – Joan noticed a couple grammar and punctuation corrections. Sue said take everything out of annual leave. Sue wanted “must” . Sue wanted “2” changed to “Two”. Motion by Joan to approve the policy as amended, second by LeAnn, motion approved 6-0.
12. Payroll Advance Policy – Joan asked for a punctuation correction and to change the “2” to “two”. Motion by Joan to approve the policy as amended, second by Brent, Motion approved 6-0.
13. Petty Cash Policy – Motion to accept policy by Dean, second by LeAnn, motion approved 6-0
14. Purchasing Policy – Joan wants a change from “accepts” to “excepts” Cross out last line on first paragraph. Take out the “at no time” line, change granted dollars to grant dollars, take must be and put are, Take out must, take out bargaining and put must be negotiated, take out “proper signatures”, Change the authorization to Finance Supervisor and Finance Assistant, change PO’s to the whole word. Motion by Brent to approve the policy as amended, second by Dean, motion approved 6-0.

*Joy Annette left the meeting via phone call at 3:54pm*

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15. Travel Expenditures Policy –Change the wording of “TA form”, Dean asked about gratuities, after reviewing GSA guidelines, all gratuities were removed from the policy. Motion by Dean to approve as amended, second by Brent, motion approved 5-0
- ii. Culture (Annual Review)
  1. Employee Cultural Competency Policy – Discussion on the definition of “capacity”. Policy tabled until Director is present to discuss more.
- iii. FERPA (revision needed) – The FERPA Officer is proposed to be changed from the Human Resources Tech to Financial Aid Coordinator. Motion to approve by Joan, second by LeAnn, motion approved 5-0.

## G. President’s Report/Monthly Department updates

- i. January Reports – Lorna LaGue. Lorna explained it was a busy month, semester started out at 131 students, our census date we are down to 121 students now. We had 19 students who did not make SAP. We did two orientation sessions this semester. Most of our classes landed in the evening this semester. Jamison Nessman was named AIHEC student of the year. Eric left and the College is searching for a replacement. January is a heavy reporting month such as IPEDS and Title III. IEC committee has been reconvened and will be working on an annual report for the fiscal year 2019. Three students accompanied Lorna and Jen to Washington D.C. Community needs survey is out in the community. We had an all staff meeting well attended. Customized Ed is going strong and holding a lot of trainings. Hillary’s report includes notes on an 84% retention rate for this spring. Anishinaabe Language classes were doubled this semester due to student demand. Lorraine, Rob, and Hillary will go out to Maryland to attend DREAM conference which is a part of our Project Success grant. W2’s and T-1098 forms have been going out We hired Samantha Brunner as the Bookstore Clerk. Sharon left. Motion to accept the President’s reports by Joan, second by LeAnn, motion approved 6-0.

## V. Other

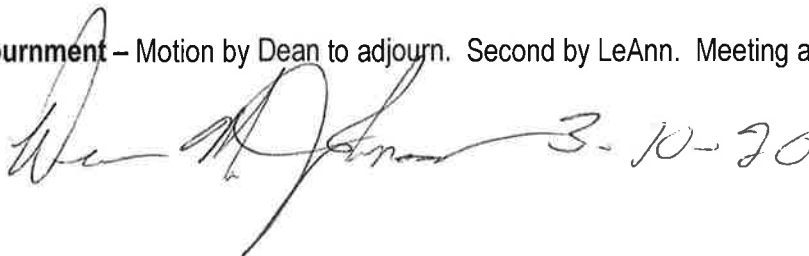
- A. Annual Conflict of Interest Forms (Joy) – Need signature from Joy
- B. WETCC Charter & Bylaw Review - Tabled
- C. New COT Member – The College will continue to advertise and put the announcement in the Tribal newspaper.
- D. ACCT Governance Leadership Institute – FYI – Lorna said that this is at AIHEC there was some discussion on COT members going to Albuquerque for the Governance Training which coincides with the AIHEC conference at the same time. Any COT member interested will let Lorna know..

## VI. Calendar Updates:

- A. Next COT Meeting – March 10, 2020 – 2:00 p.m.

The COT went into Executive Session at 4:48 p.m. and reconvened at 5:30 p.m. – No official action was taken.

- VII. **Adjournment** – Motion by Dean to adjourn. Second by LeAnn. Meeting adjourned at 5:31 p.m.



The image shows a handwritten signature in black ink, which appears to be "W. M. Johnson". To the right of the signature, the date "3-10-20" is written in the same ink.