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3 (ITEM) From the County Executive recommending adoption of a resolution
4 /ordinance to create an Office of the Comptroller through the transfer of funds and
5 transfer of employees and to amend various sections of Chapter 1, 9, 13, 15, 30, 32,
6 42, 44, 46, 56, 57 and 79 and to create Chapter 34 of the Milwaukee County Code of
7 General Ordinances to make ordinances consistent with the provisions of 2011
8 Wisconsin Act 62 as it pertains to the creation of the Office of the Comptroller, by
9 recommending adoption of the following:

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11 **A SUBSTITUTE RESOLUTION/ORDINANCE**

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13 WHEREAS, a new Milwaukee County Office of the Comptroller was created by
14 2011 Wisconsin Act 62, which also defines the specific duties and responsibilities of
15 the Comptroller as well as expands the duties of Corporation Counsel; and

16
17 WHEREAS, the County Executive, who supported the legislation creating the
18 Office of the Comptroller, put forth a proposal to define its duties, responsibilities and
19 staffing in a report reviewed by the Committee on Finance and Audit at its meeting on
20 March 8, 2012; and

21
22 WHEREAS, the Committee on Finance and Audit referred the matter to
23 Department of Audit and County Board staff to make recommendations on the
24 County Executive's proposal after consulting with the newly elected Comptroller, who
25 was sworn in on April 27, 2012; and

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27 WHEREAS, in a report dated May 10, 2012, the Director of Audits and County
28 Board Fiscal and Budget Analyst found that the County Executive's proposal to
29 create the Office of the Comptroller lacked the resources needed to carry out the
30 duties and responsibilities of the Office, including, but not limited to, the oversight of
31 all debt, financial reporting, fiscal analysis and fiscal note review and financial
32 forecasting; and

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34 WHEREAS, in addition to the positions recommended for transfer into the
35 Office of the Comptroller by the County Executive, Department of Audit and County
36 Board staff recommended that one position each of Capital Finance Manager and
37 Capital Finance Planning Analyst 3 be transferred from DAS-Fiscal Affairs into the
38 newly created Office and that two new positions of Fiscal and Management Analyst 3
39 be created to handle other duties and responsibilities; and

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41 WHEREAS, the staff report also recommended that the Comptroller, working
42 in conjunction with DAS and County Board staff, review fiscal and accounting
43 positions throughout the County to determine if line of reporting and fiscal
44 independence can be improved in light of the creation of the Office of the
45 Comptroller; and

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WHEREAS, the staff report also recognizes that while the County Executive needs adequate resources to prepare the Recommended Budget, the legislation required that the resources to staff the Office of the Comptroller for the initial year (2012) must come from other departments so that it can remain “cost neutral” in the first year; and

WHEREAS, it is recognized that, even with the transfer of these positions, the Comptroller is likely to want to further restructure the Office (e.g. reclassifications, abolish/creates, etc) as more experience with the skill sets that will be necessary to carry out the duties of the office; and

WHEREAS, after a full review of current Wisconsin Statutes, Milwaukee County General Ordinances and current Milwaukee County procedures, as well as incorporating the recommendations of the staff report, the following actions are necessary to effectuate 2011 Wisconsin Act 62 in Milwaukee County; now, therefore,

BE IT RESOLVED, that the following positions shall be transferred into the newly created Office of the Comptroller, Agency 370, effective pay period 14, beginning June 10, 2012:

<u>Department</u>	<u>Position Title</u>	<u>Position Number</u>
DAS-Fiscal Affairs	Accountant 1 – Fiscal Affairs	00004120000001
DAS-Fiscal Affairs	Accountant 3	00004300000015
DAS-Fiscal Affairs	Accountant 3	00004300000019
DAS-Fiscal Affairs	Accountant 4 - NR	00004350000001
DAS-Fiscal Affairs	Accountant 4 – NR	00004350000002
DAS-Fiscal Affairs	Accountant 4 – Treasury Serv NR	00004355000001
DAS-Fiscal Affairs	Accting Manager DOA	00076980000002
DAS-Fiscal Affairs	Office Support Asst 1	00000004000001
DAS-Fiscal Affairs	Office Support Asst 2	00000007000002
DAS-Fiscal Affairs	Admin Spec – Fiscal Affairs NR	00000073000004
DAS-Fiscal Affairs	Fiscal Asst 1	00004040000001
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000002
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000003
<u>Department</u>	<u>Position Title</u>	<u>Position Number</u>
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000004
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000005
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000006
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000007
DAS-Fiscal Affairs	Accts Payable Supv FA	00004490000001
DAS-Fiscal Affairs	Accts Payable Supv FA	00004490000001
DAS-Fiscal Affairs	Accting Manager	00004605000001
DAS-Fiscal Affairs	Secretary NR	00000068000001

DAS-Fiscal Affairs	Accountant 5	00004370000001
DAS-Fiscal Affairs	Accting Manager	00004605000004
DAS-Fiscal Affairs	Accting Manager Aging	00076150000001
DAS-Fiscal Affairs	Exdir2-Controller	00080012000001
DAS-Fiscal Affairs	Exdir1-Deputy Controller	00080088000001
DAS-Fiscal Affairs	Admin Spec-Payroll	00004131000001
DAS-Fiscal Affairs	Admin Spec-Payroll	00004131000002
DAS-Fiscal Affairs	Payroll Specialist 2	00004151000001
DAS-Fiscal Affairs	Payroll Specialist 2	00004151000002
DAS-Fiscal Affairs	Accting Manager	00004605000002
DAS-Fiscal Affairs	Capital Finance Manager	00087840000001
DAS-Fiscal Affairs	Capital Finance Planning Analyst 3	00012243000001
Dept. of Audit	Office Supp Asst 2	00000007000001
Dept. of Audit	Clerical Asst 2 Nr	00000017000001
Dept. of Audit	Perform Evaluator 3	00004510000001
Dept. of Audit	Perform Evaluator 3	00004510000002
Dept. of Audit	Perform Evaluator 3	00004510000003
Dept. of Audit	Perform Evaluator 3	00004510000004
Dept. of Audit	Perform Evaluator 3	00004510000005
Dept. of Audit	Perform Evaluator 3	00004510000006
Dept. of Audit	Perform Evaluator 3	00004510000007
Dept. of Audit	Perform Evaluator 3	00004510000008
Dept. of Audit	Auditor Asst 3	00004671000001
Dept. of Audit	Auditor Asst 3	00004671000002
Dept. of Audit	Dep Dir Audits	00076180000001
Dept. of Audit	Director of Audits	00076190000001
Dept. of Audit	Adm Sec Audit Adm Asst	00084910000001
Dept. of Audit	Adm Sec Lead Auditor	00085460000001
Dept. of Audit	Adm Sec Lead Auditor	00085460000002
<u>Department</u>	<u>Position Title</u>	<u>Position Number</u>
Dept. of Audit	Adm Sec Lead Auditor	00085460000003
Dept. of Audit	Adm Sec Lead Auditor	00085460000004
Dept. of Audit	Adm Sec Lead Auditor	00085460000005
Dept. of Audit	Student Intern	00085770000001
Dept. of Audit	Adm Sec Forensic Auditor	00086750000001
Dept. of Audit	Adm Sec Audit Mgr	00088590000001
Dept. of Audit	Adm Sec Audit Mgr	00088590000002
Dept. of Audit	Adm Sec Audit Comp Mgr	00089870000001

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; and

BE IT FURTHER RESOLVED, that two new positions of Fiscal and Management Analyst 3 (Title Code 00012220) are created effective pay period 14,

72 beginning June 10, 2012, to perform duties assigned to the Office of the Comptroller;
73 and

74
75 BE IT FURTHER RESOLVED, that the DAS – Fiscal Affairs Division, with
76 review and approval of the Comptroller, is hereby authorized to prepare an
77 administrative DAS-only fund transfer effective June 10, 2012 that has zero tax levy
78 impact and moves all unspent budget appropriations, including unrealized revenue,
79 for all functions that the Comptroller will perform in the newly created agency for the
80 Office of the Comptroller; and

81
82 BE IT FURTHER RESOLVED, that the Comptroller shall provide an
83 informational report in the July 2012 cycle to the Committee on Finance and Audit
84 summarizing the DAS-only fund transfer prepared and effectuated for the purposes of
85 creating the Office of the Comptroller; and

86
87 BE IT FURTHER RESOLVED, that the Comptroller, working in conjunction
88 with DAS and County Board staff, review fiscal and accounting positions throughout
89 the County to determine if line of reporting and fiscal independence can be improved
90 in light of the creation of the Milwaukee County Office of the Comptroller, and a report
91 shall be furnished to the Committee on Finance and Audit for consideration by
92 October 1, 2012; and

93
94 BE IT FURTHER RESOLVED, that the Comptroller is requested to report to
95 the Committee on Finance and Audit as soon as practicable to share policies and
96 procedures on how he intends to meet the responsibilities of the Office of the
97 Comptroller that have been granted under the legislation; specifically in regards to
98 fiscal notes and analysis and audits; and

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100 BE IT FURTHER RESOLVED, that the Milwaukee County Board of
101 Supervisors hereby amends Chapter 1, 9, 13, 15, 30, 32, 42, 44, 46, 56, 57 and 79
102 and creates Chapter 34 of the Milwaukee County Code of General Ordinances by
103 adopting the following:

104
105 **AN ORDINANCE**

106
107 The County Board of Supervisors of the County of Milwaukee does ordain as
108 follows:

109
110 **SECTION 1. Chapter 1 of the General Ordinances of Milwaukee County is**
111 **amended as follows:**

112 1.10. - Fiscal notes.

113 (1) No resolution or ordinance from any county officer, board or commission shall be
114 considered by the county board, or by any committee thereof to which it has been
115 referred, unless it shall have attached as a note a reliable estimate of the fiscal effect
116 which has been reviewed per the policies established by the comptroller. The fiscal

117 note shall be prepared on a form approved by the committee on finance and audit
118 and supplied by the ~~comptroller department of administrative services~~. With respect
119 to any collective bargaining agreement, any amendment to chapter 17 of the general
120 ordinances affecting wages or benefits, or any other action affecting the wages or
121 benefits of county employees, the fiscal note shall include as much information as is
122 practicable under the circumstances about the fiscal impact upon each department
123 affected by the action. In addition, at minimum, the fiscal note shall set forth details of
124 the projected annual countywide fiscal impact projected for each year of the collective
125 bargaining agreement or, in the case of any other action affecting the wages or
126 benefits of county employees, shall contain information regarding the projected fiscal
127 impact at least five (5) years into the future. When necessary, affected agencies may
128 assist the author in the preparation of the fiscal note.

129 1.11. – Standing Committees.

130 (c) The duties of such committees shall be to have charge of the several matters
131 hereinafter designated but such enumeration shall not be exclusive:

132 (2) Committee on finance and audit.

- 133 1. Departmental policy of: the general office of the county executive,
134 general office of the county board, ~~department of audit~~, department
135 of administrative services (divisions of administration & fiscal affairs,
136 information management services, procurement, and risk
137 management), department of human resources and divisions of
138 employee benefits labor relations, office of the comptroller, and
139 county treasurer.
- 140 2. County budget matters.
- 141 3. Issuance of debt.
- 142 4. Taxation matters.
- 143 5. Insurance matters.
- 144 6. Need for additional positions.
- 145 7. Policy matters having a fiscal effect outside the current budget.
- 146 8. Review the audit reports of the office of the comptroller ~~audit~~
147 ~~department~~ to ensure that departments implement the many
148 program improvements and cost saving recommendations so that
149 the county board can provide the best service at the lowest possible
150 cost to the taxpayer. (The chairperson of the committee on finance
151 and audit may appoint a special audit implementing subcommittee to
152 spearhead the implementation of audit ~~department~~ report
153 recommendations.)

154

155 SECTION 2.

156

157 **Chapter 9 of the General Ordinances of Milwaukee County is amended as**
158 **follows:**

159 9.04. - Form of statement.

160 (a) The person filing a statement of economic interests, as required under this
161 chapter, shall file the statement on a form prescribed by the ethics board, with the

162 concurrence of corporation counsel and the office of the comptroller ~~department of~~
163 ~~audit~~, and shall include the following information applicable as of the 15th day of
164 the month preceding the month in which the statement is required to be filed:
165

166 **SECTION 3.**

167
168 **Chapter 13 of the General Ordinances of Milwaukee County is amended as**
169 **follows:**

170 13.06. - Relationship—Friends groups. Because of their close relationship with public
171 institutions, friends groups acquire a quasipublic status. The public often perceives
172 them to be a functional part and representative of a county department. Public
173 confidence and support is best maintained by adequate disclosure of all activities.
174 Basic to the quasipublic nature of friends groups, the department head shall negotiate
175 a written agreement with each friends group for approval by the county executive and
176 the county board, including:

177 (d) Filing annually, with the office of the comptroller ~~director of audits~~, for public
178 record:

- 179 (1) If the organization's annual gross receipts exceed four thousand dollars
180 (\$4,000.00), a copy of its state form 308 (charitable organization annual
181 report) submitted to the state department of regulation and licensing to
182 comply with s. 440.41, Wis. Stats.
- 183 (2) In addition, if the organization's annual gross receipts exceed twenty-
184 five thousand dollars (\$25,000.00), a copy of its IRS form 990 (return of
185 organization exempt from income tax).
- 186 (3) In addition, if the organization's annual gross receipts exceed fifty
187 thousand dollars (\$50,000.00), a certified, independently audited,
188 financial statement reporting an audit performed in accordance with
189 generally accepted accounting principles.

190
191 **SECTION 4.**

192
193 **Chapter 15 of the General Ordinances of Milwaukee County is amended as**
194 **follows:**

195 15.01. - Disbursements. Except as otherwise provided by this chapter, all
196 disbursements from the county treasury shall be made by bank check signed by the
197 county treasurer and the county clerk upon authority of vouchers, certificates, payrolls
198 and public assistance rolls approved by the ~~department of administration~~ office of the
199 comptroller and filed with the county clerk

200 15.02. – Purchase orders and contracts. Purchase orders or contracts shall be
201 issued in advance for all purchases where called for by the ordinance on purchasing.
202 All copies of purchase orders and contracts shall be submitted to the ~~department of~~
203 ~~administration~~ office of the comptroller where all purchase orders and contracts that
204 do not exceed the respective appropriations against which the same are properly
205 chargeable shall be posted to such accounts before release of said purchase orders
206 and contracts to vendors, and all copies thereof shall be marked "appropriations

207 encumbered." Any purchase order or contract which exceeds the respective
208 appropriations against which it is properly chargeable shall be returned to the issuing
209 agent with the notation "insufficient funds" and shall not be issued to the vendor until
210 sufficient funds have been provided therefor. An auditing copy of the purchase order
211 or contract, for which funds have been appropriated, shall be retained by the
212 ~~department of administration~~ office of the comptroller for subsequent audit of
213 invoice(s) issued against said purchase order or contract.

214 15.03. – County board resolution directing payment. Whenever the county board, by
215 resolution, directs the proper county officers to make a payment(s), ~~the department of~~
216 ~~administration~~ office of the comptroller shall prepare and execute a voucher in the
217 name of the authorized payee(s), and show on said voucher the proper reference to
218 the respective resolution authorizing the payment.

219 15.04. – Vendors invoices.

220 (1) ~~The department of administration~~ office of the comptroller shall audit all invoices,
221 except for those noted in subsection (4), as follows:

222 (a) See that the form of authorization of the purchase of the materials or
223 services, for which payment is requested by an invoice, conforms to that
224 prescribed in the purchasing procedures established by the county board
225 and/or the purchasing director.

226 (b) See that acknowledgment of satisfactory receipt of the materials or
227 services as ordered, and as specified on the invoice, has been made by
228 the department that received the materials or services. This
229 acknowledgment may take the form of the completed, properly signed
230 receiving report, or other notation signed by a responsible representative of
231 the department that received the materials or services.

232 (c) See that invoices are supported by encumbered purchase orders, or that
233 the purchases represented by the invoices are encumbered prior to
234 approval of the invoices for payment.

235 (d) Perform any other audit tests deemed advisable.

236 (2) After audit, ~~the department of administration~~ office of the comptroller shall classify
237 and code vendor's invoices as to the proper appropriations chargeable, and shall
238 indicate approval thereon. Such approval may be by the use of a facsimile
239 signature affixed by a mechanical device or stamp by person duly authorized to
240 grant such approval.

241 (3) After approval of invoices or vouchers, ~~the department of administration~~ office of
242 the comptroller shall prepare bank checks in payment thereof. ~~The department of~~
243 ~~administration~~ office of the comptroller shall also prepare a certificate in triplicate
244 showing the check numbers and the total amount to be disbursed in payment of
245 approved invoices or vouchers, and shall submit two (2) copies thereof, and the
246 checks, to the county clerk who shall sign the checks and forward one (1) copy of
247 ~~the department of administration~~ office of the comptroller certificate, and the
248 checks, to the county treasurer. The county treasurer shall sign such checks and
249 deliver the same to the respective payees.

250 (4) ~~The department of administration~~ office of the comptroller shall follow the above
251 ~~procedures for all county departments except for the John L. Doyne Hospital. The~~

252 John L. Doyne Hospital shall audit their own invoices, as prescribed above,
253 classify to the proper account and prepare bank checks in payment thereof. The
254 John L. Doyne Hospital will prepare a certificate in triplicate showing the check
255 number and the total amount to be disbursed in payment of approved John L.
256 Doyne Hospital invoices or vouchers, submitting all copies of the certificate to the
257 department of administration office of the comptroller for approval, who will
258 process the certificate in accordance with number (3) above.

259 15.05. – Disbursements for other than vendors invoices.

260 (1) Where a disbursement must originate by other than a vendor's invoice and by
261 other than a county board resolution, a request for check form shall be prepared
262 by the individual or department originating the charge and sent to the ~~department~~
263 ~~of administration~~ office of the comptroller. The request for check shall then be
264 processed as set forth in section 15.04

265 (2) Disbursements originating from payroll deductions, such as withholding tax, social
266 security tax, annuity funds, union and other dues. United Way and credit unions
267 shall be originated by the ~~department of administration~~ office of the comptroller by
268 preparation of a request for check therefor. The request for check shall then be
269 processed as set forth in section 15.04. The payroll deductions for U.S. savings
270 bonds and hospital and surgical premiums shall be credited to the appropriate
271 payroll account by the ~~department of administration~~ office of the comptroller.

272 15.06. – Payrolls.

273 (1) The department of human resources shall maintain control over adding employes
274 to the payroll and additions, deletions, and modifications to employe status,
275 including control of the rate of pay as authorized by the county board.

276 (2) The ~~department of administration~~ office of the comptroller shall maintain control
277 over the additions to, removals from, and changes in gross pay and hours worked
278 after the employe's time sheets have been approved by the appropriate
279 departmental supervisory personnel.

280 (3) The ~~department of administration~~ office of the comptroller shall maintain control
281 over all deductions from gross pay, in accordance with applicable federal and
282 state statutes or regulations and/or in accordance with signed authorizations from
283 employes with respect to any voluntary deductions authorized by the county
284 board.

285 (4) Payroll preparation shall be in accordance with the Code.

286 15.13. – Assignments and garnishments. Whenever money payable to a vendor,
287 claimant or an employe is legally required to be paid in whole or in part to a third
288 party, the office of the county clerk shall coordinate all necessary communication with
289 affected county departments and make such legally required payments through a
290 depository bank account established for such purpose.

291 ~~(1) In the case of a vendor or claimant, the county clerk shall advise the office of the~~
292 ~~department of administration~~ office of the comptroller, ~~the John L. Doyne Hospital,~~
293 ~~the department of human services and/or any other department that may have~~
294 ~~responsibility for the issuance of disbursement checks, as necessary and~~
295 ~~appropriate, of such legal requirement. Such appropriate department shall make a~~
296 ~~disbursement check payable to the county clerk—assignment account. The~~

297 ~~county clerk shall issue checks on said account in payment of legal claims filed~~
298 ~~against payments due vendors or other claimants.~~

299 ~~(2)~~ (1)

300 (a) In the case of an employe, to the extent that processing as hereinafter
301 described can be accomplished in conformance with the requirements of
302 ss. 812.31 through 812.44 Wis. Stats., s. 767.265 Wis. Stats., and any
303 other applicable statute or rule, the county clerk shall forward written notice
304 of any legal requirement to pay wages of an employe to a third party to the
305 ~~department of administration~~ office of the comptroller—central payroll unit,
306 and the county clerk shall forward therewith any additional data,
307 computations or other information necessary to carry such legal
308 requirement into effect in conformance with applicable statutes and rules.
309 The central payroll unit will process the notice received as an additional
310 deduction from the employe's payroll check. Upon completion of payroll
311 processing, the central payroll unit will cause the funds so deducted to be
312 transferred to the county clerk's assignment account by check or other
313 means and provide a listing of all amounts deducted for each employe
314 under each such legal deduction requirement. The county clerk will
315 disburse those funds to the employe's creditors or other payees at such
316 times and in such amounts as the law and applicable orders of the court
317 may require.

318 (b) In the event that it is impossible or impracticable to process a legal
319 requirement to pay wages of an employe to a third party in conformance
320 with the applicable statutes and rules using the procedure described in
321 subsection (2)(b), such legal requirement shall be satisfied by means of
322 such practices and procedures as the county clerk, the ~~department of~~
323 ~~administration~~ office of the comptroller and the county treasurer deem
324 lawful and appropriate.

325 15.15. – Reconciliation of bank accounts. The ~~director of audits~~ office of the
326 comptroller shall reconcile all of the treasurer's bank accounts, as well as other bank
327 accounts, when such reconciliation is authorized by the committee on financial and
328 audit of the county board. The ~~director of audits~~ comptroller may request the
329 respective depositories to submit statements and cancelled checks at any time during
330 the month in order to enable his/her office staff to spread out the work of reconciling
331 bank accounts throughout the month. The bank account reconciliation shall contain a
332 detailed listing of the check number and amount of outstanding checks, as well as
333 other factors needed in a proper reconciliation.

334 15.16. – Treasurer's cash reports. The county treasurer shall submit a daily report of
335 cash receipts and disbursements, including all support documentation, to the
336 ~~department of administration~~ office of the comptroller who shall, after inspection and
337 verification of disbursements with its record of vouchers and payrolls allowed for
338 payment, cause the general accounting records of the county to be updated. The
339 treasurer shall submit a copy of each daily report of cash receipts and disbursements,
340 without documentation, to the county clerk ~~and the department of audit~~ and the office
341 of the comptroller.

342 15.17. – Departmental imprest fund.

343 (2) The following is a schedule of authorized imprest funds. Any part of such imprest
 344 funds authorized to be deposited in a public depository as indicated in each
 345 subsection of this section, may be withdrawn by check signed by the highest
 346 ranking official of each department or by an incumbent of a position so designated
 347 by such departmental official.

			Amount	Bankable
(a)	1.	County board-travel	\$ 750	yes
	2.	County board-except travel	500	yes
(b)		County executive-general office	300	no
(c)		County executive-division of emergency government	—closed	no
(d)		County executive-intergovernmental relations	—closed	no
(e)		County executive-veterans service	—closed	no
(f)		Corporation counsel	700	yes
(g)		Department of human resources	200	yes
(h)		DOA-procurement division	100	yes
(i)		DOA-fiscal affairs division	200	no
(j)		Child support enforcement	8,000	yes
(k)		Register in probate	100	yes
(l)		Clerk of circuit court	300	yes
(m)		Clerk of courts-C/M/T	500	yes
(n)		Clerk of civil court	300	yes
(o)		County treasurer	100	yes
(p)		County clerk	200	yes
(q)		Register of deeds	1,300	yes
(r)		Law library	—closed	yes
(s)		Medical examiner	100	yes
(t)		Sheriff	5,000	yes
(u)		House of correction	1,500	yes
(v)		District attorney	4,000	yes
(w)	1.	DPW DOT - airport (general operations)	4,500	yes
	2.	DPW DOT - airport (parking structure refunds)	2,500	yes
	3.	DPW DOT - airport (change-making)	closed	yes
	4.	DPW DOT - airport (employee parking refunds)	2,500	yes

(x)	1.	DPW DOT - support services	500	yes
	2.	DTPW DOT -highway maintenance	1,150	yes
	3.(a)	DPWDAS -facilities management (general)	1,000	yes
	(b)	DPWDAS -facilities management (change making)	4,000	yes
	4.	DPWDAS -institutions management support	1,000	yes
	5.	DPW -joint certification program	—closed	yes
	6.	DPW DOT -fleet maintenance	150	yes
(y)	DHHS—Behavioral Health Division		7,000	yes
(z)	John L. Doyne Hospital		—closed	yes
(aa)	Department on aging			
	1.	Emergency payment to clients	—closed	yes
	2.	Petty cash	200	no
(bb)	1.	Human services (fund A-emergency grants)	3,500	yes
	2.	Human services (fund B-general operations)	1,000	yes
(cc)	Children's court center		250	yes
(dd)	1.	DPPI , Park systems (May-Oct.)	52,155	yes
	2.	DPPI , Park systems (Nov.-Apr.)	38,155	yes
(ee)	1.	Zoological gardens (Apr.-Nov.)	56,500	yes
	2.	Zoological gardens (Dec.-Mar.)	32,000	yes
(ff)	1.	County museum (to be dissolved 03-31-92)	—closed	no
	2.	County museum (specimen and artifact) (to be dissolved 03-31-92)	—closed	yes
(gg)	County extension service		70	no
(hh)	DOA-Division of county health related programs		200	no
(ii)	Department of audit — <u>Office of the Comptroller</u>		100	no
(jj)	DOA—Information Management Services Division		200	no
(kk)	DOADHHS —Housing and Community Development Division		200	no
(ll)	Election Commission		50	no

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15.19. – Designation by department head of persons authorized to sign or countersign bank checks or approve vouchers.

Whenever a department head designates persons in his/her department to sign or countersign bank checks, or approve vouchers or orders for payment as provided in

353 this chapter, such designation shall be in writing and a signed copy thereof shall be
354 filed by such department head with the county clerk, county treasurer, ~~department of~~
355 ~~administration~~ the office of the comptroller and the public depositories concerned.
356 Whenever such department head withdraws such designation, he/she shall likewise
357 file a signed copy of such withdrawal of designation with the aforesaid officials and
358 depositories concerned. When requested to do so by a public depository with respect
359 to any person authorized to sign or countersign checks, the county clerk shall file with
360 such public depository a certificate of incumbency of such official or employe and an
361 identification of signature.

362

363 SECTION 5.

364

365 Chapter 30 – Minimum Wages - of the General Ordinances of Milwaukee County 366 is amended as follows:

367 30.04. - Audit authority; complaints and filing fees; penalties; hearings; duty of
368 contractor and subcontractor to make and keep payroll records; proof of compliance
369 with chapter 30.

370 (2) Complaint and filing fee. Audit requests from third parties shall be based upon
371 verified complaints which shall be filed with the ~~department~~ office of the
372 comptroller and shall, upon filing, become public records. The ~~director~~ comptroller
373 shall establish a complaint format and an audit complaint filing fee not to exceed
374 fifty dollars (\$50.00) which shall be paid to the ~~department~~ office of the comptroller
375 upon the filing of a complaint requesting an audit. Such fee shall be applied
376 toward the costs of the audit. If the contractor, subcontractor or agent subject to
377 the audit is found to be in compliance with this chapter the ~~department~~ office of
378 the comptroller shall retain a sufficient amount from said deposit to cover the
379 costs of the audit and return the balance of said deposit, if any, to the person who
380 signed the complaint. If noncompliance is established, the full deposit shall be
381 returned to the person who signed the complaint, and the costs of the audit shall
382 be charged against the contractor and deducted from any payments due the
383 contractor on the project.

384 (3) Penalties. If the contractor, subcontractor, or agent is determined by the audit to
385 be in violation of this chapter, the ~~director~~ comptroller may declare the contractor
386 in default and seek recourse against the contractor's bond for payment of the
387 unpaid wages or benefits determined to be due offended employes of the
388 contractor. If the county is holding monies due or to become due to the contractor
389 on the contract, a sum sufficient to make whole the offended employes of the
390 contractor may be withheld from the contractor, paid to the employes, and
391 charged against the balance due the offending contractor. The ~~director~~
392 comptroller may, in addition, declare the offending contractor ineligible to bid on
393 contracts or subcontracts on county projects for up to three (3) years from the
394 date of completion of the audit.

395

396 SECTION 6.

397

398 **Chapter 32 of the General Ordinances of Milwaukee County is amended as**
399 **follows:**

400 32.03. - Purpose. The department of administration is created to carry out the
401 functions outlined in greater detail under each subchapter, by division. The general
402 purpose of this department is to increase the coordination and improve management
403 techniques including such specialties as budgeting, planning, ~~accounting~~, purchasing,
404 etc. and to coordinate many of the central services which are used by more than one
405 (1) county unit.

406 32.06. - Controller.

407 (1) The controller shall be appointed by the county executive, with the concurrence of
408 a majority of the county board and shall not serve at the pleasure of the county
409 executive. Any incumbent controller serving on June 25, 2009, shall retain that
410 position ~~and title unless dismissed at any time by the county executive with the~~
411 ~~concurrence of a majority of the members elect of the county board. The~~
412 ~~controller may also be dismissed at any time by a majority vote of the county~~
413 ~~board. If the county executive vetoes an action by the county board to dismiss the~~
414 ~~controller, the county board may override the veto by a two-thirds vote of the~~
415 ~~members elect of the county board. until December 31, 2012. Either upon the~~
416 date of the vacancy of the controller position or January 1, 2013, whichever is
417 earlier, the position of the controller shall be abolished.

418 32.09. - Five-year strategic and financial plan. The County, under the direction of the
419 comptroller, hereby establishes a five-year strategic and financial plan, as required by
420 s. 59.85(2)(d)(1), Wis. Stats., related to funding the prior service liability of the county.

421 (a) The goals of the five-year strategic and financial plan are:

- 422 (1) To maintain an optimal funding ratio of total assets to total liabilities of
423 the employee retirement system as determined in the annual budget.
424 The ratio shall be determined on an actuarial basis, comparing the total
425 actuarial assets to the total actuarial liabilities, both as determined by
426 the county's actuary, on an annual basis.
427 (2) To fund annual pension liabilities through the issuance of appropriation
428 bonds and with annual contributions, in order to achieve and maintain
429 the optimal funding ratio.

430 (b) The strategies for achieving the goals of the five-year strategic and financial plan
431 are:

- 432 (1) To issue appropriation bonds in an amount estimated to help achieve
433 the optimal funding ratio.
434 (2) To create a stabilization fund, and upon issuance of appropriation
435 bonds, to provide an initial deposit to such fund.
436 (3) To budget contributions to such stabilization fund as necessary so that
437 the assets can be used to help maintain the optimal funding ratio, to
438 supplement annual contributions made by the county to the employee
439 retirement system, or to make payments on appropriation bonds, or
440 bond related costs, in accordance with policies established for the fund.
441 (4) To compare in each year the current funding ratio to the optimal funding
442 ratio.

- 443 (5) To establish a contribution plan to achieve or maintain the optimal
- 444 funding ratio, but such annual contributions under such a plan shall not
- 445 exceed the annual required contribution, as provided by the County's
- 446 actuary, unless approved by resolution.
- 447 (6) To continue to maintain funding for the employee retirement system, the
- 448 county shall at a minimum fund the lesser of either the annual required
- 449 contribution or the normal cost as determined in the annual actuarial
- 450 report of the employee retirement system.
- 451 (7) To monitor the financial status of the employee retirement system
- 452 against the five-year strategic and financial plan.

453 ~~(c) In each year that any such appropriation bonds remain outstanding, the director~~
 454 ~~of the department of administrative services shall report to the county board of~~
 455 ~~supervisors on the county's success with achieving the goals of the five-year~~
 456 ~~strategic and financial plan, measured against the following benchmarks:~~

- 457 ~~(1) Current funding ratio for most recent fiscal year, as compared to optimal~~
- 458 ~~funding ratio.~~
- 459 ~~(2) Comparison of current funding ratio and prior year funding ratio, and~~
- 460 ~~reasons for material changes.~~
- 461 ~~(3) Contributions made by the county for the current year, including normal~~
- 462 ~~cost, prior service cost and stabilization fund deposits.~~
- 463 ~~(4) The amount of outstanding appropriation bonds, and the payments~~
- 464 ~~made of principal and interest on such bonds.~~
- 465 ~~(5) Status of the contribution plan.~~

466 32.25. - Purchasing and contracting procedure.

- 467 (1) Purchases of supplies, materials, equipment and contractual services shall be
- 468 based on competitive bids. Bids may be rejected when it is determined by the
- 469 purchasing administrator that to award a contract would not be in the best interest
- 470 of the county. The method of evaluating bids and awarding contracts shall be
- 471 stated in each bid document. Contracts shall be awarded to the lowest, qualified,
- 472 responsive, responsible bidder. If equal low and responsive bids are received, the
- 473 purchasing administrator shall break the tie by a lot drawing in the presence of a
- 474 buyer and another member of the procurement division at a specific time and
- 475 date. The tied bidders shall receive written advance notice.
- 476 (2) Discretionary purchases. Any procurement having an estimated aggregate value
- 477 of ten thousand dollars (\$10,000.00) or less shall be made at the discretion of the
- 478 buyer.
- 479 (3) Open market purchase. Any procurement having an estimated aggregate value in
- 480 excess of ten thousand dollars (\$10,000.00) and less than twenty-five thousand
- 481 dollars (\$25,000.00) shall be made by solicitation of three (3) quotations
- 482 documented by the buyer.
- 483 (4) Informal purchases. Any procurement having an estimated aggregate value of
- 484 twenty-five thousand dollars (\$25,000.00) and less than fifty thousand dollars
- 485 (\$50,000.00) shall be solicited from all vendors of the item on the vendor's list
- 486 maintained by the procurement division and the contract awarded by sealed
- 487 bidding.

- 488 (5) Formal purchases. Any procurement having an estimated aggregate value of fifty
489 thousand dollars (\$50,000.00) or more shall have sealed bids solicited by public
490 notice inserted at least once on the official county web-site at least two (2) weeks
491 before the bid opening date, and by posting official notice on the procurement
492 board in the procurement division office for the same period. The procurement
493 division shall solicit sealed bids by mail from all vendors of the item on the vendor
494 list maintained by the procurement division.
- 495 (6) Sealed bids.
- 496 (a) All sealed bids shall be received in the office of the county clerk and
497 transferred to the procurement division at the time of bid opening, which
498 shall be conducted in public at a specified date, time and place.
- 499 (b) A summary of each bid, with the name of all bidders, shall be posted for
500 public inspection in the office of the procurement division during regular
501 county business hours for a period of not less than ten (10) days after
502 award.
- 503 (c) A noncollusive statement requiring the signature of an authorized officer of
504 the bidder shall be included in each sealed bid. The purchasing
505 administrator shall report suspected collusive bids to the district attorney.
- 506 (7) Exceptions.
- 507 (a) Competitive bidding requirements of this chapter shall apply, except as
508 follows:
- 509 (1) When, after soliciting sealed bids, it is determined by the
510 purchasing administrator, and verified by the purchasing
511 standardization committee, that no valid bids have been received,
512 the purchasing standardization committee may authorize
513 procurement without competition.
- 514 (2) Purchases from a single source which, by their nature, are not
515 adapted to award by competitive bidding as determined by the
516 purchasing administrator and approved by the purchasing
517 standardization committee.
- 518 (3) Purchases from any federal, state or local governmental unit or
519 agency of surplus materials, supplies, commodities or equipment, as
520 approved by the committee on financial and audit of the county
521 board, and otherwise when expressly authorized by the county
522 board.
- 523 (4) Discretionary purchase of ten thousand dollars (\$10,000.00) or less
524 as authorized in subsection 32.25(2) of this section
- 525 (5) Any contract for a public works construction project where the
526 director of public works or his/her designee has recommended, and
527 the purchasing administrator has agreed in writing, that the
528 purchasing administrator shall negotiate for the purpose of services,
529 supplies, materials or equipment needed for such project.
- 530 (b) Purchase of name brand items for resale may be awarded to other than the
531 low bidder.

- 532 (c) Purchases required for immediate budgeted repairs, exclusive of inventory
533 items.
- 534 (d) Notwithstanding any other provisions of this chapter to the contrary, the
535 purchasing administrator shall have the authority, in any situation where a
536 contract is to be let through the bidding process, to reserve such contract
537 exclusively for vendors listed on the minority business enterprise and
538 women business enterprise list. In such event, the bid announcements
539 shall indicate such reservation, citing this subsection as authority therefor.
540 Reservations by the purchasing administrator may be on a commodity
541 basis or on an individual contract basis.
- 542 (e) Annually the county board shall adopt by resolution a recommended
543 minimum percentage goal for the participation of disadvantaged business
544 enterprise vendors in contracts awarded pursuant to chapter 32. Such
545 goals are not mandatory; however, the purchasing administrator shall make
546 diligent efforts to achieve or exceed such annual participation goals.
- 547 (8) All contracts ~~formats recommended~~ issued by the procurement division shall be
548 reviewed for approval by the corporation counsel prior to use.
- 549 (9) Comptroller responsibility.
- 550 (a) All contracts issued by the division shall be reported to and
551 countersigned by the comptroller, under policies established by the
552 comptroller, if he or she determines that the county has, or will have, the
553 necessary funds to pay the liability that the county may incur under the
554 contract. No contract is valid until so countersigned.
- 555 (b) The comptroller shall, on a monthly basis, summarize the reports
556 received from the division concerning blanket contracts and one one (1)
557 copy to the committee on finance and audit and one (1) copy to the county
558 executive.
- 559 (c) The comptroller shall deny payment for any payment request submitted
560 by a vendor to an administrator if all conditions of this chapter have not
561 been met. The comptroller shall report such denials and the reason for
562 denial to the committee on finance and audit along with the monthly report.
563 In such cases, the administrator may appeal the decision to the committee
564 on finance and audit.
- 565 ~~32.84. – Uniform Accounting.~~
- 566 ~~(1) Prescribe the accounting policies to be followed by all county departments as they~~
567 ~~relate to the preparations of the county's annual report, including the method of~~
568 ~~accruing revenues and expenditures, disclosure requirements relating to material~~
569 ~~assets and liabilities, including contingencies, the method of valuing inventories~~
570 ~~and other assets, etc.~~
- 571 ~~(2) Prescribe the form of accounts and other financial records:~~
- 572 ~~(a) So as to be as uniform as practical, and as simple as is consistent with an~~
573 ~~accurate and detailed record of all receipts and disbursements and all other~~
574 ~~transactions affecting the acquisition, custodianship and disposition of~~
575 ~~assets, and,~~
- 576 ~~(b) So as to meet applicable statutory requirements.~~

577 ~~(3) Review all transactions for reasonable compliance with subsections (1) and (2)~~
578 ~~above.~~

579 ~~(4) Prescribing cost accounting policy for county departments.~~

580 ~~(5) Prescribing the methods for allocating direct and indirect cost to programs,~~
581 ~~projects, grants, etc., including the methods for establishing direct, indirect and~~
582 ~~overhead cost rates.~~

583 ~~(6) Prescribing the methods for maintaining cost accounting records in county~~
584 ~~departments.~~

585 ~~32.85. Accounting and preauditing.~~

586 ~~(1) Maintain a unified accounting record, consisting of a general ledger which reflects~~
587 ~~the financial transactions of the county government, including accounts of~~
588 ~~revenues, expenditures, appropriations, encumbrances, assets, liabilities, etc. The~~
589 ~~fiscal affairs division shall be responsible for the substantial accuracy and~~
590 ~~reasonable propriety of all transactions which affect the tax levy. In the case of~~
591 ~~trust and agency funds, where the subsidiary ledgers and supporting documents~~
592 ~~are maintained by another department or institution, the accuracy of the records is~~
593 ~~the responsibility of that other department or institution. The administrators thereof~~
594 ~~shall annually certify that the accounting records are accurate and consistent with~~
595 ~~the accounting policies and procedures prescribed by central accounting, and that~~
596 ~~all significant assets and liabilities are adequately disclosed. The fiscal affairs~~
597 ~~division shall assure that such certifications are submitted by departmental~~
598 ~~administrators annually, prior to the preparation of the annual report.~~

599 ~~(2) Preaudit claims against the county in conformance with chapter 15 of the Code.~~

600 ~~(3) Submit to the county board committee on financial and audit and the county~~
601 ~~board, for formal approval, charges or credits, if any, to the county's~~
602 ~~unappropriated surplus account, other than those year-end entries made to close~~
603 ~~out appropriations, expenditures, estimated revenues and revenues.~~

604 ~~32.86. Financial report. Prepare, at the end of each fiscal year, a condensed report~~
605 ~~of the county's financial condition.~~

606 ~~32.89. Payroll. Provide centralized payroll functions, including the computation of~~
607 ~~required and voluntary deductions, preparation and verification of payrolls,~~
608 ~~maintenance of payroll records and reports, preparation of various reports for federal~~
609 ~~and state governmental agencies, and processing of payments to employees and~~
610 ~~other agencies for which payroll deductions were made.~~

611 ~~32.91. Unreserved fund balance. Carryover of appropriations.~~

612 ~~(1) Prepare a report on the year-end unreserved fund balance (surplus/deficit) in the~~
613 ~~general fund of the county no later than June 1 of the following year, and make it~~
614 ~~available simultaneously to the county executive and county board, including an~~
615 ~~analysis of the changes in fund balance between years and disclosure of any~~
616 ~~differences, and their fiscal impact, in accounting transactions or policies with prior~~
617 ~~year's computation.~~

618 ~~(2) All accounting and budgeting under this section shall be in accordance with~~
619 ~~generally accepted accounting principals (GAAP) for government as promulgated~~
620 ~~by the governmental accounting standards board.~~

- 621 ~~(3) For the purpose of this section, words shall be defined in accordance with~~
622 ~~generally accepted accounting principles as follows:~~
- 623 ~~(a) Assets. Resources owned or held by the county which have a monetary~~
624 ~~value.~~
 - 625 ~~(b) Current assets. Assets which are available, can be readily available by~~
626 ~~conversion to cash within one (1) year, or which will be used up within one~~
627 ~~(1) year to finance current operations or to pay current liabilities. (Examples~~
628 ~~include, but are not limited to, cash, temporary investments, taxes~~
629 ~~receivable which will be collected within one (1) year.)~~
 - 630 ~~(c) Current liabilities. Liabilities which are payable within one (1) year.~~
 - 631 ~~(d) Encumbrances. Commitment of an appropriation for future delivery of~~
632 ~~goods or services.~~
 - 633 ~~(e) Fund. A fiscal and accounting entity with a self-balancing set of accounts~~
634 ~~recording cash and other financial resources, together with all related~~
635 ~~liabilities and residual balances which are segregated for the purpose of~~
636 ~~carrying on specific activities or attaining certain objectives. (Examples of~~
637 ~~funds include enterprise, internal service, debt service, capital project,~~
638 ~~general, trust and agency.)~~
 - 639 ~~(f) Fund balance. Represents the fund equity of governmental funds.~~
 - 640 ~~(g) General fund. The fund used to account for all financial resources except~~
641 ~~those required to be accounted for in another fund.~~
 - 642 ~~(h) Governmental fund. A term used when referring to a government's general,~~
643 ~~capital project, special revenue or debt service fund.~~
 - 644 ~~(i) Liabilities. Debt or other legal obligations arising out of transactions in the~~
645 ~~past which must be liquidated at some future date. The term does not~~
646 ~~include encumbrances.~~
 - 647 ~~(j) Noncurrent. Items receivable or payable after one (1) year.~~
 - 648 ~~(k) Proprietary fund. A term used when referring to a government's enterprise~~
649 ~~and internal service funds.~~
 - 650 ~~(l) Reserve. An account used to segregate a portion of fund balance that is~~
651 ~~not appropriated for expenditure or is segregated for specific future use.~~
 - 652 ~~(m) Transfers. Represent residual and/or operating transfers of money from a~~
653 ~~fund receiving revenue to the fund through which resources are expended.~~
 - 654 ~~(n) Unreserved fund balance. Is the amount in the general fund which results~~
655 ~~when liabilities and reserves are deducted from assets.~~
 - 656 ~~(o) Working capital. Reflects the excess of current assets over current~~
657 ~~liabilities.~~
- 658 ~~(4) The following reserves will be used to compute the unreserved fund balance~~
659 ~~(surplus/deficit) in the general fund.~~
- 660 ~~(a) Those reserves representing an amount segregated from fund balance~~
661 ~~established for a specific future use including the following:~~
 - 662 ~~(1) Reserve for encumbrances. An amount set aside for future~~
663 ~~delivery of goods or services.~~
 - 664 ~~(2) Reserve for appropriation and estimated revenue carryover.~~
665 ~~Represents available appropriations authorized by the county~~

666 board, offset by any related estimated non-property tax revenue,
667 for which the purpose of the appropriation remains.

668 (3) ~~Reserve for the redemption or repurchase of bonded obligations.~~
669 ~~Represents available appropriations authorized by the county~~
670 ~~board for the redemption or repurchase of county bonds.~~
671 ~~However, any appropriation to this reserve from the surplus of~~
672 ~~the previous fiscal year must be adopted by a vote of two-thirds~~
673 ~~of the members elect of the county board.~~

674 (4) ~~Reserve for future year appropriations. Represents the amount~~
675 ~~of surplus or deficit from the previous fiscal year which is~~
676 ~~appropriated in the succeeding years. (For example, 1980~~
677 ~~surplus appropriated in the 1982 budget.)~~

678 (b) ~~Those reserves that are not available for expenditure or not available to~~
679 ~~finance current operations are known as reserves for working capital,~~
680 ~~including the following:~~

681 (1) ~~Reserve for imprest accounts. Represents imprest cash amounts~~
682 ~~established in various departments of the county.~~

683 (2) ~~Reserve for taxes receivable. Represents the noncurrent portion~~
684 ~~of taxes receivable due the county.~~

685 (3) ~~Reserve for loans receivable. Represents the noncurrent portion~~
686 ~~of loans receivable.~~

687 (4) ~~Reserve for advances. Represents the noncurrent portion of any~~
688 ~~advances made by the county to other entities.~~

689 (5) ~~Reserve for inventories. Represents the amount established for~~
690 ~~inventories of goods and supplies.~~

691 (6) ~~Reserve for other noncurrent assets and liabilities. Represents~~
692 ~~amounts segregated from fund balance which reflect the~~
693 ~~noncurrent portion of assets and liabilities.~~

694 (5) ~~The unreserved fund balance is calculated by deducting liabilities and reserves~~
695 ~~from assets in the general fund, after all transfers have been made between the~~
696 ~~general fund and other governmental and proprietary funds for fixed assets and~~
697 ~~accumulated depreciation.~~

698 (6) ~~The unreserved fund balance, prior to the adoption of the tax levy, may, by~~
699 ~~resolution adopted by two-thirds of the members elect of the county board, be~~
700 ~~appropriated in whole or part to provide for emergency needs pursuant to s.~~
701 ~~59.60(9), Wis. Stats. Otherwise the unreserved fund balance in the general fund~~
702 ~~shall be used in calculating the following year's tax levy.~~

703 (7) ~~Every appropriation excepting an appropriation for a capital expenditure, or a~~
704 ~~major repair (operating 8500 accounting series), shall lapse at the close of the~~
705 ~~fiscal year to the extent that it has not been expended or encumbered. An~~
706 ~~appropriation for a capital expenditure or a major repair shall continue in force~~
707 ~~until the purpose for which it was made has been accomplished or abandoned.~~
708 ~~The purpose of such appropriation for any capital expenditure or a major repair~~
709 ~~shall be considered abandoned if three (3) years pass without any expenditure~~
710 ~~from, or encumbrance of, the appropriation concerned. A final comprehensive~~

711 annual list of capital projects and major repairs identified as completed and/or
712 recommended to be abandoned shall be submitted to the committee on finance
713 and audit of the county board by the department of administrative services
714 division of fiscal affairs no later than May 1st of each year. The committee shall
715 review this report and submit its recommendations to the county board. Failure of
716 the county board to take action prior to June 1 shall be deemed approval of the
717 department of administrative services recommendations.
718 ~~(8) All enterprise funds must submit a quarterly report to the committee on financial~~
719 ~~and audit, a tabulation of year-to-day expenses and revenues, and projected year-~~
720 ~~end expenses and revenues. A corrective plan must also be provided for any net~~
721 ~~year-end deficits.~~

722 SECTION 7.

723 Chapter 34 – Office of the Comptroller - of the General Ordinances of 724 Milwaukee County is created as follows:

725 34 – Office of the Comptroller.

726 34.01. – Creation and general organization. There is hereby created pursuant to s.
727 59.255, Wis. Stats., an independent “office of the comptroller” for the county.

728 The standing board committee that the comptroller shall report to is the committee on
729 finance and audit.

730 34.02. – Purpose. The office of the comptroller is created to carry out the functions
731 outlined specifically in s. 59.255(2), Wis. Stats. and those outlined in this chapter.

732 34.025 – Duties and responsibilities

733 (1) The comptroller is the chief financial officer of the county, and the administer of
734 the county’s financial affairs. The comptroller shall oversee all of the county’s debt.

735 (a) Overseeing all of the county debt shall include, but not be limited to,
736 administration of bond underwriters and counsel, financial advisor services
737 and capital fiscal monitoring.

738 (b) The comptroller shall not be responsible for the development of capital budget
739 recommendations or managing projects as these are the duties of the county
740 executive and board.

741 (2) The comptroller shall appoint one deputy to aid the comptroller, under the
742 comptroller’s direction, in the discharge of the duties of the office of comptroller. A
743 deputy appointed under this paragraph may be removed only for just cause. The
744 appointment shall be in writing and shall be filed and recorded in the comptroller’s
745 office. Such deputy, in the absence of the comptroller from the comptroller’s
746 office or in case of a vacancy in said office or any disability of the comptroller to
747 perform the duties of the office of comptroller, unless another is appointed therefor
748 as provided par. (3), shall perform all of the duties of the office of comptroller until
749 such vacancy is filled or such disability is removed. The person so appointed
750 shall take and file the official oath. The person shall file his or her appointment
751 with the clerk. The board may, at its annual meeting or at any special meeting,
752 provide a salary for the deputy.
753
754

755 (3) If any comptroller is incapable of discharging the duties of the office of
756 comptroller, the county executive shall appoint a person, subject to confirmation of
757 the board, comptroller who shall serve until such disability is removed. A person so
758 appointed or appointed to fill a vacancy in the office of the comptroller, upon giving an
759 official bond with like sureties as are required of such comptroller, shall perform all of
760 the duties of such office, and thereupon the powers and duties of any deputy
761 performing the duties of the last comptroller shall cease.

762 (4) Whenever requested to do so by the county executive or board, the comptroller
763 shall provide an independent fiscal analysis of any matter affecting the county, and
764 shall provide the county executive and board with a fiscal note for all proposed
765 legislation.

766 34.03. – Uniform Accounting.

767 (1) Prescribe the accounting policies to be followed by all county departments as they
768 relate to the preparations of the county's annual report, including the method of
769 accruing revenues and expenditures, disclosure requirements relating to material
770 assets and liabilities, including contingencies, the method of valuing inventories
771 and other assets, etc.

772 (2) Prescribe the form of accounts and other financial records:

773 (a) So as to be as uniform as practical, and as simple as is consistent with an
774 accurate and detailed record of all receipts and disbursements and all other
775 transactions affecting the acquisition, custodianship and disposition of
776 assets, and,

777 (b) So as to meet applicable statutory requirements.

778 (3) Review all transactions for reasonable compliance with subsections (1) and (2)
779 above.

780 (4) Prescribing cost accounting policy for county departments.

781 (5) Prescribing the methods for allocating direct and indirect cost to programs,
782 projects, grants, etc., including the methods for establishing direct, indirect and
783 overhead cost rates.

784 (6) Prescribing the methods for maintaining cost accounting records in county
785 departments

786 34.04. - Accounting and preauditing.

787 (1) Maintain a unified accounting record, consisting of a general ledger which reflects
788 the financial transactions of the county government, including accounts of
789 revenues, expenditures, appropriations, encumbrances, assets, liabilities, etc. The
790 office of the comptroller shall be responsible for the substantial accuracy and
791 reasonable propriety of all transactions which affect the tax levy. In the case of
792 trust and agency funds, where the subsidiary ledgers and supporting documents
793 are maintained by another department or institution, the accuracy of the records is
794 the responsibility of that other department or institution. The administrators thereof
795 shall annually certify that the accounting records are accurate and consistent with
796 the accounting policies and procedures prescribed by the office of the comptroller,
797 and that all significant assets and liabilities are adequately disclosed. The office of
798 the comptroller shall assure that such certifications are submitted by departmental
799 administrators annually, prior to the preparation of the annual report.

- 800 (2) Preaudit claims against the county in conformance with chapter 15 of the Code.
801 (3) Submit to the county board committee on financial and audit and the county
802 board, for formal approval, charges or credits, if any, to the county's
803 unappropriated surplus account, other than those year-end entries made to close
804 out appropriations, expenditures, estimated revenues and revenues.
- 805 34.05. - Financial report. The comptroller shall file with the county executive and the
806 board each year on or before October 1 a certified and detailed statement of the
807 receipts and disbursements on account of each fund of the county during the
808 preceding fiscal year, specifying the source of each receipt and the object of each
809 disbursement.
- 810 34.06. - Payroll. Provide centralized payroll functions, including the computation of
811 required and voluntary deductions, preparation and verification of payrolls,
812 maintenance of payroll records and reports, preparation of various reports for federal
813 and state governmental agencies, and processing of payments to employes and
814 other agencies for which payroll deductions were made.
- 815 34.07. - Unreserved fund balance.
- 816 (1) Prepare a report on the year-end unreserved fund balance (surplus/deficit) in the
817 general fund of the county no later than June 1 of the following year, and make it
818 available simultaneously to the county executive and county board, including an
819 analysis of the changes in fund balance between years and disclosure of any
820 differences, and their fiscal impact, in accounting transactions or policies with prior
821 year's computation.
- 822 (2) All accounting and budgeting under this section shall be in accordance with
823 generally accepted accounting principals (GAAP) for government as promulgated
824 by the governmental accounting standards board.
- 825 (3) For the purpose of this section, words shall be defined in accordance with
826 generally accepted accounting principles as follows:
- 827 (a) Assets. Resources owned or held by the county which have a monetary
828 value.
- 829 (b) Current assets. Assets which are available, can be readily available by
830 conversion to cash within one (1) year, or which will be used up within
831 one (1) year to finance current operations or to pay current liabilities.
832 (Examples include, but are not limited to, cash, temporary investments,
833 taxes receivable which will be collected within one (1) year.)
- 834 (c) Current liabilities. Liabilities which are payable within one (1) year.
- 835 (d) Encumbrances. Commitment of an appropriation for future delivery of
836 goods or services.
- 837 (e) Fund. A fiscal and accounting entity with a self-balancing set of
838 accounts recording cash and other financial resources, together with all
839 related liabilities and residual balances which are segregated for the
840 purpose of carrying on specific activities or attaining certain objectives.
841 (Examples of funds include enterprise, internal service, debt service,
842 capital project, general, trust and agency.)
- 843 (f) Fund balance. Represents the fund equity of governmental funds.

- 844 (g) General fund. The fund used to account for all financial resources
845 except those required to be accounted for in another fund.
- 846 (h) Governmental fund. A term used when referring to a government's
847 general, capital project, special revenue or debt service fund.
- 848 (i) Liabilities. Debt or other legal obligations arising out of transactions in
849 the past which must be liquidated at some future date. The term does
850 not include encumbrances.
- 851 (j) Noncurrent. Items receivable or payable after one (1) year.
- 852 (k) Proprietary fund. A term used when referring to a government's
853 enterprise and internal service funds.
- 854 (l) Reserve. An account used to segregate a portion of fund balance that is
855 not appropriated for expenditure or is segregated for specific future use.
- 856 (m) Transfers. Represent residual and/or operating transfers of money from
857 a fund receiving revenue to the fund through which resources are
858 expended.
- 859 (n) Unreserved fund balance. Is the amount in the general fund which
860 results when liabilities and reserves are deducted from assets.
- 861 (o) Working capital. Reflects the excess of current assets over current
862 liabilities.
- 863 (4) The following reserves will be used to compute the unreserved fund balance
864 (surplus/deficit) in the general fund.
- 865 (a) Those reserves representing an amount segregated from fund balance
866 established for a specific future use including the following:
- 867 (1) Reserve for encumbrances. An amount set aside for
868 future delivery of goods or services.
- 869 (2) Reserve for appropriation and estimated revenue
870 carryover. Represents available appropriations authorized
871 by the county board, offset by any related estimated non-
872 property tax revenue, for which the purpose of the
873 appropriation remains.
- 874 (3) Reserve for the redemption or repurchase of bonded
875 obligations. Represents available appropriations
876 authorized by the county board for the redemption or
877 repurchase of county bonds. However, any appropriation
878 to this reserve from the surplus of the previous fiscal year
879 must be adopted by a vote of two-thirds of the members-
880 elect of the county board.
- 881 (4) Reserve for future year appropriations. Represents the
882 amount of surplus or deficit from the previous fiscal year
883 which is appropriated in the succeeding years. (For
884 example, 1980 surplus appropriated in the 1982 budget.)
- 885 (b) Those reserves that are not available for expenditure or not available to
886 finance current operations are known as reserves for working capital,
887 including the following:

- 888 (1) Reserve for imprest accounts. Represents imprest cash
889 amounts established in various departments of the county.
890 (2) Reserve for taxes receivable. Represents the noncurrent
891 portion of taxes receivable due the county.
892 (3) Reserve for loans receivable. Represents the noncurrent
893 portion of loans receivable.
894 (4) Reserve for advances. Represents the noncurrent portion
895 of any advances made by the county to other entities.
896 (5) Reserve for inventories. Represents the amount
897 established for inventories of goods and supplies.
898 (6) Reserve for other noncurrent assets and liabilities.
899 Represents amounts segregated from fund balance which
900 reflect the noncurrent portion of assets and liabilities.
901 (5) The unreserved fund balance is calculated by deducting liabilities and reserves
902 from assets in the general fund, after all transfers have been made between the
903 general fund and other governmental and proprietary funds for fixed assets and
904 accumulated depreciation.
905 (6) The unreserved fund balance, prior to the adoption of the tax levy, may, by
906 resolution adopted by two-thirds of the members-elect of the county board, be
907 appropriated in whole or part to provide for emergency needs pursuant to s.
908 59.60(9), Wis. Stats. Otherwise the unreserved fund balance in the general fund
909 shall be used in calculating the following year's tax levy.
910 (7) All enterprise funds must submit a quarterly report to the committee on financial
911 and audit, a tabulation of year-to-day expenses and revenues, and projected year-
912 end expenses and revenues. A corrective plan must also be provided for any net
913 year-end deficits.
914 34.08. Shared Services Contracts. The comptroller shall administer and oversee all
915 contracts as defined in Wis. Stats. 66.0301(2).
916 34.09. Audit
917 (1) The comptroller shall perform all audit functions related to county government in
918 accordance with governmental auditing standards issued by the comptroller
919 general of the United States and generally accepted auditing standards. Those
920 duties shall include, but are not limited to, the following:
921 (a) All duties and all powers and responsibilities conferred upon the clerk as
922 auditor under Wis. Stats. 59.47(1).
923 (b) All duties imposed and conferred upon the comptroller by resolution of the
924 county board.
925 (c) Supervise and be responsible for post auditing the fiscal concerns of the
926 county; such audit requirement to include an annual audit of the county's
927 financial statements and the financial statements of the county's employe
928 retirement system as well as periodic reviews of the fiscal records of all
929 county offices, departments, boards and commissions.
930 (d) Examine or cause to be examined by professional consultants, such
931 records and procedures of any county office, department, board or
932 commission as may be necessary relating to program effectiveness.

- 933 efficiency and propriety of performance, state of compliance with all
934 regulatory authority, and adequacy of internal control over cash and other
935 assets.
- 936 (e) Make such special examinations of the accounts and financial transactions
937 of any county unit as may be requested by county board resolution.
- 938 (f) Prepare written reports of all audits and submit same to the county board
939 with copies to the county executive, department of administration and
940 administrative head of the county unit involved. The report where
941 appropriate shall include recommendations for improvements and
942 efficiencies, and include special instances, if any, of illegal or improper
943 expenditures.
- 944 (g) Reconcile bank accounts pursuant to section 15.15 of the Code.
- 945 (2) Availability of records to comptroller. The documents, books and records of each
946 county office, department, board or commission, or any agency receiving a grant
947 of county funds, or any agency receiving a grant of federal or state funds through
948 the county and for which the county is accountable shall be available to the
949 director of audits at any and all times with or without notice. Every county unit and
950 grantee is to cooperate with the director of audits and comply with all requests for
951 information relating to this function.
- 952 34.10. Pension obligation bond reporting.
- 953 (1) In each year that any such appropriation bonds remain outstanding, the
954 comptroller shall report to the county board of supervisors on the county's
955 success with achieving the goals of the five-year strategic and financial plan,
956 measured against the following benchmarks:
- 957 (a) Current funding ratio for most recent fiscal year, as compared to optimal
958 funding ratio.
- 959 (b) Comparison of current funding ratio and prior year funding ratio, and
960 reasons for material changes.
- 961 (c) Contributions made by the county for the current year, including normal
962 cost, prior service cost and stabilization fund deposits.
- 963 (d) The amount of outstanding appropriation bonds, and the payments made
964 of principal and interest on such bonds.
- 965 (e) Status of the contribution plan.
- 966 (2) Annually, the comptroller shall report to the governor, the department of revenue,
967 the department of administration, and to the chief clerk of each house of the
968 legislature, a report that meets all the criteria of Wis. Stats. 59.85(2)(d)(2).

970 SECTION 8.

972 Chapter 42 of the General Ordinances of Milwaukee County is amended as 973 follows:

974 42.06. - Professional services and other non-professional service contracting.

- 975 (1) Regardless of the dollar amount of the contract, all county department
976 administrators are required to notify the office in writing prior to publication of an
977 RFP or an RFQ. The department heads and administrators are required to submit

978 an approved CBDP recommendation form to the CBDP office for approval. The
979 office will then furnish to the department administrator a list of certified DBEs and
980 ACDBEs that the department administrator shall use in its selection process
981 unless waived for good cause by the CBDP office upon written request from the
982 department administrator. Written request from the department administrator shall
983 involve the CBDP office in development of DBE or ACDBE specification language
984 to be utilized in the appropriate selection process. The department administrator
985 shall notify the office and the ~~controller~~ comptroller, in writing, of its selection
986 regardless of whether or not a DBE or ACDBE is selected. No contract shall be
987 issued without review and written approval by the CBDP office that provisions of
988 this section have been met.

989 **SECTION 9.**

990 **Chapter 44 of the General Ordinances of Milwaukee County is amended as**
991 **follows:**

992 **44.09. - Bid withdrawal, correction and contract award.**

- 993
- 994 (a) Bid withdrawal. A bidder may withdraw at any time prior to the time set for bid
995 closing and submit a new bid if done prior to bid closing. A bidder claiming an
996 error or omission after bid closing but prior to bid opening shall immediately
997 notify the department of public works and the bid shall be returned immediately
998 and the bidder shall not be eligible to bid on the work unless it is relet by
999 advertisement.
- 1000
- 1001 (b) Bid withdrawal after bid opening. If an error or omission is discovered after bid
1002 opening, bidder shall immediately give written notice to the department and
1003 present clear and satisfactory evidence that it was not caused by carelessness
1004 in examining the plans and specifications. If the department is satisfied with
1005 the explanation, in accordance with department procedures, the bid
1006 documents shall be returned without bid deposit forfeiture.
- 1007 (c) Bid correction. After the time set for bid closing, a bidder shall not be allowed
1008 to correct its bid.
- 1009 (d) Execution of contract.
- 1010 (1) Each contract awarded shall be reviewed and countersigned by
1011 corporation counsel verifying that the contract complies with all statutes,
1012 rules, ordinances, and the county's ethics policy. No contract is valid
1013 until so countersigned.
- 1014 (2) All contracts issued shall be reported to and countersigned by the
1015 comptroller if he or she determines that the county has, or will have, the
1016 necessary funds to pay the liability that the county may incur under the
1017 contract. No contract is valid until so countersigned.
- 1018 (3) In addition to the requirements of subsection (1), cContracts shall only
1019 be effective upon execution by the contractor and the county, and
1020 compliance by the contractor with performance bond and insurance
1021 requirements. Fulfillment of these conditions shall be documented by
1022 the issue of a notice to proceed from the department to the contractor.

- 1023 (e) Comptroller responsibility.
1024 (1) The comptroller shall, on a monthly basis, summarize the reports
1025 received from the division concerning public works contracts and
1026 provide one (1) copy to the committee on finance and audit and one (1)
1027 copy to the county executive
1028 (2) The comptroller shall deny payment for any payment request submitted
1029 by a contractor to an administrator if all conditions of this chapter have
1030 not been met. The comptroller shall report such denials and the reason
1031 for denial to the committee on finance and audit along with the monthly
1032 report. In such cases, the administrator may appeal the decision to the
1033 committee on finance and audit.
1034

1035 **SECTION 10.**

1036
1037 **Chapter 46 of the General Ordinances of Milwaukee County is amended as**
1038 **follows:**

1039 46.03. - Imprest fund for emergency aid. An imprest fund of three thousand five
1040 hundred dollars (\$3,500.00) is established for the use of the department of human
1041 services in issuing aid checks in emergency cases where it is impossible to make aid
1042 payments in the regular manner. Examples of this condition are, but not limited to,
1043 client waiting for a replacement, payments where a computerized bookkeeping
1044 machine check cannot be prepared either because of insufficient information or
1045 computer inability, checks needed to cover transportation costs for medical treatment,
1046 or for special handling where a computerized check would be produced too late,
1047 although all computer edit checks are met.

1048 The department shall obtain reimbursement for all such payments drawn on such
1049 imprest fund by including the items disbursed with a succeeding day's regular aid roll.
1050 The amount of deposit in the foregoing imprest fund, together with all unvouchered
1051 grants, shall at all times equal three thousand five hundred dollars (\$3,500.00). If
1052 payments exceed three thousand five hundred dollars (\$3,500.00), the director of the
1053 department shall notify the director of audits of the situation, giving the reasons this
1054 limit had to be exceeded. ~~The director of audits~~ comptroller shall notify the committee
1055 on finance and audit and the director of human services of necessary corrective
1056 action if he/she deems it necessary.

1057 The director of the department of human services is authorized to sign checks drawn
1058 on this imprest fund and is also authorized to delegate his/her authority to sign
1059 checks to incumbents of the following positions in the department: deputy director I,
1060 accounting manager and business office supervisor. U.S. Bank is hereby designated
1061 as the depository for such imprest fund.

1062 46.09. - Purchase of care and services by the county.

1063 (1) Policy. It is deemed to be in the interests of the county that in the purchase of
1064 human services, as herein defined, from nongovernmental vendors, that the
1065 following policy be observed. It is the policy of the county board that contract
1066 amounts proposed for award to any provider recommended to provide human
1067 services, except as defined in subsection (3), shall be submitted to the

1068 appropriate county board committee for review and recommendation. No contract
1069 or contract adjustment, except for services as defined in subsection (3), shall take
1070 effect until approved by resolution of the county board.

1071 (2) Definitions. For the purposes of this section, the following terms, words and
1072 phrases shall have the meanings given herein:

1073 (a) "Department" means the department of human services.
1074 (b) "Provider" means a nongovernmental public or private agency or
1075 proprietary organization furnishing the human services being
1076 contractually purchased.
1077 (c) "Human services" means:
1078 (1) The care or treatment services the department of human services is
1079 authorized by statute to provide or purchase; and
1080 (2) The services the commission on aging is authorized by law to provide
1081 or purchase.
1082 (d) "Qualified recipient" means an individual who is being furnished the
1083 purchased care or treatment service by a provider pursuant to request of
1084 the department or under chapter 46, 53 or 93 of the Code.

1085 (3) Pursuant to s. 46.215(2), Wis. Stats., the county board may not exercise approval
1086 or disapproval power over contracts and purchases of the director of the
1087 department relating to community living arrangements, as defined in s.
1088 46.03(22)(a), Wis. Stats., or foster homes, and entered into pursuant to a
1089 coordinated plan and budget, regardless of whether the coordinated plan and
1090 budget mentions the provider.

1091 (4) Written contract: minimum provisions.

1092 (a) Except as hereinafter noted, each provider that sells or furnishes care
1093 or services to the department shall enter into a written contract with the
1094 department setting forth the minimum terms of the agreement, as specified
1095 in s. 46.036, Wis. Stats., and all appropriate state and federal rules and
1096 regulations.

1097 (b) Prior to entering into contract, corporation counsel shall approve said
1098 contract as to format- and compliance with all statutes, rules, ordinances,
1099 and the county's ethics policy. No contract is valid until so approved by
1100 corporation counsel.

1101 (c) The comptroller shall countersign each contract if he or she determines
1102 that the county has, or will have, the necessary funds to pay the liability
1103 that the county may incur under the contract. No contract is valid until so
1104 countersigned by the comptroller.

1105 (d) The contract terms shall also include:

1106 (1) Clear and concise statement that the final authority for the
1107 determination of eligibility for the purchased care or service is the
1108 department.

1109 (2) Description of the method and procedure to be used by the
1110 department in referring eligible recipients to the provider for service.

1111 (3) Clear and concise statement that department representatives, as
1112 well as representatives of other appropriate county, state and

1113 federal agencies shall have right of visual inspection of a provider's
1114 facility at any time during which the care or service is being
1115 furnished.

1116 (4) Clear and concise statement that the department reserves the
1117 right to withdraw any qualified recipient from the program, service,
1118 institution or facility of the provider at any time when in the judgment
1119 of the department it is in the best interests of the department or of
1120 the qualified recipient so to do.

1121 (5) Provision that no qualified recipient is to be denied service or to
1122 be subjected to unlawful discrimination because of race, color,
1123 creed, national origin, age, religion, sex, handicap or other
1124 developmental disability as defined in s. 55.01(2), Wis. Stats.

1125 (6) Appropriate indemnification and insurance provisions.

1126 (7) Provision that the department reserves the right to terminate the
1127 contract in the event that reimbursement to the county from any
1128 applicable state or federal source is not obtained or continued at a
1129 level sufficient to allow the department to purchase the care or
1130 service from provider.

1131 (8) All contracts entered into by or on behalf of the county for the
1132 purchase of care or treatment services shall, unless waived by the
1133 county board, provide for the payment of interest on amounts
1134 determined to have been overpaid by the county or to be repaid to
1135 the county by provider as a result of post contract reconciliations or
1136 audits. The rate of interest shall be the statutory rate in effect for
1137 delinquent county property taxes (presently one (1) percent per
1138 month or fraction of a month, s. 74.47(1), Wis. Stats.) and the
1139 obligation for payment and calculation thereof shall commence upon
1140 demand for repayment by the county.

1141 (5) Provider file. The department shall create and keep in its offices a provider file for
1142 each provider. Said file shall contain, but not be limited to the following
1143 information:

1144 (a) Original or true copy thereof of the written contract required under this
1145 section.

1146 (b) Original or true copy thereof of all information requested by the department
1147 or furnished by provider for contract negotiation, rate setting and audit
1148 purposes.

1149 (c) Reports of director of audits as to the results of periodic test audits of
1150 financial records of provider (or other audit findings).

1151 (6) Furnishing of information for contract rate setting. Every provider that furnishes or
1152 desires to furnish care or services shall provide the department with all requested
1153 provider financial information for rate setting pursuant to s. 46.03(18), Wis. Stats.
1154 The county may audit the financial records of provider, summarizing the results
1155 with appropriate commentary. Provider shall make available to the county director
1156 of audits all necessary records.

1157 (7) Quality control. The department shall annually review the adequacy of purchased
1158 care or service furnished pursuant to the provider's contract.

1159 (8) Comptroller responsibility.

1160 (1) The comptroller shall, on a monthly basis, summarize the reports
1161 received from the division concerning purchase of service contracts and
1162 provide one (1) copy to the committee on finance and audit and one (1)
1163 copy to the county executive

1164 (2) The comptroller shall deny payment for any payment request submitted
1165 by a contractor to an administrator if all conditions of this chapter have not
1166 been met. The comptroller shall report such denials and the reason for
1167 denial to the committee on finance and audit along with the monthly report.
1168 In such cases, the administrator may appeal the decision to the committee
1169 on finance and audit.

1170

1171 SECTION 11.

1172

1173 **Chapter 56 of the General Ordinances of Milwaukee County is amended as**
1174 **follows:**

1175 56.02. - Actions resulting in reduction of revenue.

1176 (1) Each person in charge of any county office, department, agency, or any
1177 nondepartmental account shall submit a written report to the county executive, the
1178 committee on finance and audit of the county board, the office of the comptroller
1179 and the department of administration whenever such person has reason to know
1180 or believe that a deficit of seventy-five thousand dollars (\$75,000.00) or more in
1181 any revenue account will occur for the division of county government under the
1182 supervision of that person. The report shall be submitted as soon as practicable,
1183 but shall not exceed ten (10) working days from the earliest date that such person
1184 first has reason to believe or know of the reduction of anticipated revenue. Such
1185 report shall include the reasons for the anticipated revenue deficit, as well as a
1186 recommended plan of action or alternatives to offset such deficit.

1187 (2) ~~The department of administration~~ office of the comptroller shall report, on a
1188 monthly ~~quarterly~~ basis ~~or in a manner determined to be most useful and~~
1189 ~~effective~~, on the financial condition of the county, which report shall identify all
1190 major variances from the adopted budget on a department-by-department basis,
1191 including any revenue deficits reported under section 56.02(1) and shall include
1192 the condition of each of the county's funds and the claims payable from the funds
1193 and shall also include an estimate of the receipts and disbursements for the
1194 current fiscal year.

1195 (3) The county executive is authorized to request and develop a corrective action
1196 plan to address any such reported deficits if it is determined that timely action is
1197 necessary. If such a situation should occur, the corrective action plan shall be
1198 reported to the finance and audit committee and the county board in time for their
1199 next regularly scheduled meetings for approval prior to implementation.

1200 (4) The department of administration, with assistance from the office of the
1201 comptroller, shall monitor, on a timely basis, all departmental operating

1202 statements during the fiscal year, for the purpose of identifying potential fiscal
1203 problems including projected revenue deficits. The department shall report all
1204 potential fiscal problems to the responsible department administrator.

1205 (5) After the close of each fiscal year, the ~~department of administration~~ office of the
1206 comptroller shall prepare a report regarding the surplus/deficit from operations for
1207 the county, including a detail breakdown showing the surplus/deficit in both
1208 appropriations and revenues for each county department. Such report shall be
1209 submitted to the county executive, county board, and to all responsible
1210 department administrators. After receipt of the report, those responsible
1211 department administrators indicated as incurring a revenue deficit of seventy-five
1212 thousand dollars (\$75,000.00) or more shall, within ten (10) working days,
1213 respond in writing to the county executive, committee on financial and audit and
1214 the department as to why the revenue deficit occurred. However, in those cases
1215 where an appropriation surplus offsets the revenue deficit, department
1216 administrators are not required to respond regarding the revenue deficit.

1217 56.14. – Records Management.

1218 (3) County records committee. The county records committee (hereinafter referred to
1219 as "committee") shall consist of the following five (5) members or their designees:
1220 corporation counsel; ~~director of audits~~ comptroller; director, department of
1221 ~~administration~~ administrative services, who shall serve as chairperson; director of
1222 ~~public works~~ transportation; and director of the county historical society. The
1223 department of ~~administration~~ administrative services shall furnish necessary staff
1224 assistance to the committee. The committee shall provide general guidelines to
1225 the department records management program to promote efficient and
1226 economical management methods for the retention, preservation and disposition
1227 of county records.

1228 56.30. – Professional Services.

1229 (2)

1230 (a) General policy statement. All county departments and institution
1231 administrators are responsible for procuring professional services and for
1232 soliciting, negotiating and entering into service contracts as defined in
1233 section 32.20(17) in accordance with the provisions of this section. However,
1234 the office of the county executive and the county board shall be exempt from
1235 the provisions contained herein with the exception of subsection (6)(a) and
1236 (6)(i) as shall be the department of administration with the exception of
1237 subsection (6)(a) and (6)(i) for the purpose of securing credit rating services
1238 related to debt issuance and administration.

1239 (b) Disadvantaged business enterprise requirement. All county departments and
1240 institutions administrators are required to notify the disadvantaged business
1241 development (CDBP) division in writing prior to entering into professional
1242 service contracts and service contracts as defined in section 32.20(17).
1243 Annual percentage goals for DBE participation on professional services
1244 contracts will be established as set forth by county ordinance. The
1245 procedures to be followed by departments regarding DBE participation shall
1246 conform to provisions as contained in chapter 42. No professional services

- 1247 contract or service contract as defined in section 32.20(17) shall be issued
1248 without review and written approval by the CBDP division that all provisions
1249 of chapter 42 regarding disadvantaged business participation have been
1250 met.
- 1251 (c) Fiscal constraint statement. Notwithstanding any other provisions of section
1252 56.30, during a period of fiscal constraint the county board may, by
1253 resolution, adopt a procedure which requires committee on finance and audit
1254 review and county board approval of all professional services expenditures
1255 prior to execution of said contracts.
- 1256 (d) Reference to ordinance and administrative manual. When a county
1257 department or institution is preparing to begin a contract for professional
1258 services the department should follow the ordinances of this section 56.30,
1259 chapter 42 on the requirements for using disadvantaged business
1260 enterprises in county contracting, including professional services, and
1261 administrative manual section 1.13, which provides further guidance on
1262 complying with professional service contracting requirements.
- 1263 (e) Justification for using professional services. Contract administrators must
1264 document in the contract file the justification for utilizing a professional
1265 service contract as opposed to completing the work using county staff. This
1266 justification may or may not employ a formal cost benefit analysis, depending
1267 on the circumstances
- 1268 (6) Contract.
- 1269 (a) All contracts, excluding departmental purchase orders, shall be reviewed
1270 by the corporation counsel to determine if they meet the definition of
1271 professional services and to verify that the contracts comply with all
1272 statutes, rules, ordinances, and the county's ethics policy.
- 1273 (b) Approval. The contract must be approved by the office of the corporation
1274 counsel prior to execution.
- 1275 (c) All provisions of the Code governing administration of contracts must be
1276 followed.
- 1277 (d) All contracts which have been approved by action of the county board shall
1278 contain language referencing the county board file number and date of
1279 county board approval.
- 1280 (e) All professional services contracts shall contain a provision which provides
1281 that the contractor shall permit the authorized representatives of the ~~county~~
1282 auditor, office of the comptroller, after reasonable notice, the right to inspect
1283 and audit all data and records of contractor related to carrying out the
1284 contract for a period of up to three (3) years after completion of the
1285 contract.
- 1286 (f) All contracts will be reviewed and approved, in writing, by the county's risk
1287 manager for financial responsibility and liability management, including
1288 appropriate insurance provisions and modifications in indemnity
1289 agreements.
- 1290 (g) All county departments and institutions administrators are required to notify
1291 the Community Business Development Partners division in writing prior to

- 1292 entering into professional services contracts. Annual percentage goals for
 1293 DBE participation on professional services contracts will be established as
 1294 set forth by county ordinance. The procedures to be followed by
 1295 departments regarding DBE participation shall conform to provisions as
 1296 contained in Chapter 42. No professional services contract shall be issued
 1297 without review and written approval by the CBDP division that all provisions
 1298 of Chapter 42 regarding disadvantaged business participation have been
 1299 met.
- 1300 (h) All contracts shall include the foundation and mechanism for billing for any
 1301 professional service provided under the agreement.
- 1302 (i) No contract shall be valid until the office of the comptroller has determined
 1303 that the county has, or will have, the necessary funds to pay the liability
 1304 that the county may incur under the contract and has countersigned the
 1305 contract. No contract is valid until so countersigned.
- 1306 (8) ~~Controller~~ Comptroller responsibility.
- 1307 (a) ~~The controller~~ comptroller shall, on a ~~quarterly~~ monthly basis,
 1308 summarize the reports received from department administrators
 1309 concerning professional services contracts and send one (1) copy to the
 1310 committee on finance and audit and one (1) copy to the county
 1311 executive and one (1) copy to the CBDP office.
- 1312 (b) ~~The controller~~ comptroller shall deny payment for any payment request
 1313 for professional services submitted by a contractor to an administrator if
 1314 all conditions of this chapter have not been met. ~~The controller~~
 1315 comptroller shall report such denials and the reason for denial to the
 1316 committee on finance and audit along with the ~~quarterly~~ monthly report.
 1317 In such cases, the administrator may appeal the decision to the finance
 1318 and audit committee.

1319
 1320 **SECTION 12.**

1321
 1322 **Chapter 57 of the General Ordinance of Milwaukee County is struck in its**
 1323 **entirety.**

1324 ~~57.01.— Department of audit created, duties.~~

1325 ~~(1) There is hereby created an independent "department of audit" for the county with~~
 1326 ~~the departmental policies subject to the jurisdiction of the county board through its~~
 1327 ~~committee on financial and audit.~~

1328 ~~(2) The department shall be in charge of an administrator designated as "director of~~
 1329 ~~audits," who shall be appointed by the chairperson of the county board pursuant~~
 1330 ~~to the provisions of ss. 63.01— 63.17, Wis. Stats. and shall be subject to~~
 1331 ~~confirmation by the county board.~~

1332 ~~(3) The director shall be provided with an adequate number of staff assistants and~~
 1333 ~~such other personnel, as in the opinion of the county board are required to carry~~
 1334 ~~out the functions and purpose of the department.~~

1335 ~~57.02.— Duties of director of audits.~~

1336 ~~The director of audits shall:~~

- 1337 ~~(1) Supervise and be responsible for post auditing the fiscal concerns of the county;~~
1338 ~~such audit requirement to include an annual audit of the county's financial~~
1339 ~~statements and the financial statements of the county's employe retirement~~
1340 ~~system as well as periodic reviews of the fiscal records of all county offices,~~
1341 ~~departments, boards and commissions.~~
1342 ~~(2) Examine or cause to be examined by professional consultants, such records and~~
1343 ~~procedures of any county office, department, board or commission as may be~~
1344 ~~necessary relating to program effectiveness, efficiency and propriety of~~
1345 ~~performance, state of compliance with all regulatory authority, and adequacy of~~
1346 ~~internal control over cash and other assets.~~
1347 ~~(3) Make such special examinations of the accounts and financial transactions of any~~
1348 ~~county unit as may be requested by county board resolution.~~
1349 ~~(4) Prepare written reports of all audits and submit same to the county board with~~
1350 ~~copies to the county executive, department of administration and administrative~~
1351 ~~head of the county unit involved. The report where appropriate shall include~~
1352 ~~recommendations for improvements and efficiencies, and include special~~
1353 ~~instances, if any, of illegal or improper expenditures.~~
1354 ~~(5) Reconcile bank accounts pursuant to section 15.15 of the Code.~~
1355 ~~57.03. -- Bond of director of audits. The amount of the official bond of the director of~~
1356 ~~audits shall be fixed by the county board and the cost thereof shall be charged to the~~
1357 ~~proper county appropriation.~~
1358 ~~57.04. -- Availability of records to director of audits. The documents, books and~~
1359 ~~records of each county office, department, board or commission, or any agency~~
1360 ~~receiving a grant of county funds, or any agency receiving a grant of federal or state~~
1361 ~~funds through the county and for which the county is accountable shall be available to~~
1362 ~~the director of audits at any and all times with or without notice. Every county unit and~~
1363 ~~grantee is to cooperate with the director of audits and comply with all requests for~~
1364 ~~information relating to this function.~~

1365

1366 **SECTION 13.**

1367

1368 **Chapter 79 of the General Ordinances of Milwaukee County is amended as** 1369 **follows:**

1370 79.02. - Responsibilities of the director. The director of labor relations shall be
1371 responsible for:

- 1372 (1) The negotiation of all collective bargaining agreements with certified bargaining
1373 representatives of the employees of the county conducted along policy lines
1374 established by the committee on personnel pursuant to chapter 80. The director of
1375 labor relations shall not agree, on behalf of the county, to any terms or provisions
1376 of a negotiated contract without prior direction and approval from the committee.
1377 Prior to drafting any tentative contract, the director of labor relations shall provide
1378 the director of human resources and the director of employee benefits with a copy
1379 of the terms of the proposed agreement for review relative to administration of
1380 said proposal and shall provide the director of administrative services, fiscal and
1381 budget administrator and ~~controller~~ comptroller with a copy of the terms of the

1382 proposed agreement for the comptroller's preparation of a fiscal note relative to
1383 the proposed agreement. Such fiscal note shall include, at minimum, all
1384 assumptions used in developing the fiscal note including actuarial assumptions
1385 where appropriate, calculations, estimates, one-time costs and savings, ongoing
1386 costs and savings, annual incremental costs as well as cumulative costs and shall
1387 otherwise be prepared in accordance with established fiscal note policies and
1388 procedures. Subsequent to preparation of the fiscal note - and prior to the drafting
1389 of the tentative contract - a copy of the fiscal note shall be provided to ~~the director~~
1390 ~~of audits and~~ county board staff for review.

1391

1392 **SECTION 14.**

1393 The provisions of this ordinance shall be effective upon passage and publication.

1
2
3 (ITEM) From the County Executive recommending adoption of a resolution
4 /ordinance to create an Office of the Comptroller through the transfer of funds and
5 transfer of employees and to amend various sections of Chapter 1, 9, 13, 15, 30, 32,
6 42, 44, 46, 56, 57 and 79 and to create Chapter 34 of the Milwaukee County Code of
7 General Ordinances to make ordinances consistent with the provisions of 2011
8 Wisconsin Act 62 as it pertains to the creation of the Office of the Comptroller, by
9 recommending adoption of the following:

10
11 **A SUBSTITUTE RESOLUTION/ORDINANCE**

12
13 WHEREAS, a new Milwaukee County Office of the Comptroller was created by
14 2011 Wisconsin Act 62, which also defines the specific duties and responsibilities of
15 the Comptroller as well as expands the duties of Corporation Counsel; and

16
17 WHEREAS, the County Executive, who supported the legislation creating the
18 Office of the Comptroller, put forth a proposal to define its duties, responsibilities and
19 staffing in a report reviewed by the Committee on Finance and Audit at its meeting on
20 March 8, 2012; and

21
22 WHEREAS, the Committee on Finance and Audit referred the matter to
23 Department of Audit and County Board staff to make recommendations on the
24 County Executive's proposal after consulting with the newly elected Comptroller, who
25 was sworn in on April 27, 2012; and

26
27 WHEREAS, in a report dated May 10, 2012, the Director of Audits and County
28 Board Fiscal and Budget Analyst found that the County Executive's proposal to
29 create the Office of the Comptroller lacked the resources needed to carry out the
30 duties and responsibilities of the Office, including, but not limited to, the oversight of
31 all debt, financial reporting, fiscal analysis and fiscal note review and financial
32 forecasting; and

33
34 WHEREAS, in addition to the positions recommended for transfer into the
35 Office of the Comptroller by the County Executive, Department of Audit and County
36 Board staff recommended that one position each of Capital Finance Manager and
37 Capital Finance Planning Analyst 3 be transferred from DAS-Fiscal Affairs into the
38 newly created Office and that two new positions of Fiscal and Management Analyst 3
39 be created to handle other duties and responsibilities; and

40
41 WHEREAS, the staff report also recommended that the Comptroller, working
42 in conjunction with DAS and County Board staff, review fiscal and accounting
43 positions throughout the County to determine if line of reporting and fiscal
44 independence can be improved in light of the creation of the Office of the
45 Comptroller; and

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WHEREAS, the staff report also recognizes that while the County Executive needs adequate resources to prepare the Recommended Budget, the legislation required that the resources to staff the Office of the Comptroller for the initial year (2012) must come from other departments so that it can remain “cost neutral” in the first year; and

WHEREAS, it is recognized that, even with the transfer of these positions, the Comptroller is likely to want to further restructure the Office (e.g. reclassifications, abolish/creates, etc) as more experience with the skill sets that will be necessary to carry out the duties of the office; and

WHEREAS, after a full review of current Wisconsin Statutes, Milwaukee County General Ordinances and current Milwaukee County procedures, as well as incorporating the recommendations of the staff report, the following actions are necessary to effectuate 2011 Wisconsin Act 62 in Milwaukee County; now, therefore,

BE IT RESOLVED, that the following positions shall be transferred into the newly created Office of the Comptroller, Agency 370, effective pay period 14, beginning June 10, 2012:

<u>Department</u>	<u>Position Title</u>	<u>Position Number</u>
DAS-Fiscal Affairs	Accountant 1 – Fiscal Affairs	00004120000001
DAS-Fiscal Affairs	Accountant 3	00004300000015
DAS-Fiscal Affairs	Accountant 3	00004300000019
DAS-Fiscal Affairs	Accountant 4 - NR	00004350000001
DAS-Fiscal Affairs	Accountant 4 – NR	00004350000002
DAS-Fiscal Affairs	Accountant 4 – Treasury Serv NR	00004355000001
DAS-Fiscal Affairs	Accting Manager DOA	00076980000002
DAS-Fiscal Affairs	Office Support Asst 1	00000004000001
DAS-Fiscal Affairs	Office Support Asst 2	00000007000002
DAS-Fiscal Affairs	Admin Spec – Fiscal Affairs NR	00000073000004
DAS-Fiscal Affairs	Fiscal Asst 1	00004040000001
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000002
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000003
<u>Department</u>	<u>Position Title</u>	<u>Position Number</u>
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000004
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000005
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000006
DAS-Fiscal Affairs	Fiscal Asst 2	00004041000007
DAS-Fiscal Affairs	Accts Payable Supv FA	00004490000001
DAS-Fiscal Affairs	Accts Payable Supv FA	00004490000001
DAS-Fiscal Affairs	Accting Manager	00004605000001
DAS-Fiscal Affairs	Secretary NR	00000068000001

DAS-Fiscal Affairs	Accountant 5	00004370000001
DAS-Fiscal Affairs	Accting Manager	00004605000004
DAS-Fiscal Affairs	Accting Manager Aging	00076150000001
DAS-Fiscal Affairs	Exdir2-Controller	00080012000001
DAS-Fiscal Affairs	Exdir1-Deputy Controller	00080088000001
DAS-Fiscal Affairs	Admin Spec-Payroll	00004131000001
DAS-Fiscal Affairs	Admin Spec-Payroll	00004131000002
DAS-Fiscal Affairs	Payroll Specialist 2	00004151000001
DAS-Fiscal Affairs	Payroll Specialist 2	00004151000002
DAS-Fiscal Affairs	Accting Manager	00004605000002
DAS-Fiscal Affairs	Capital Finance Manager	00087840000001
DAS-Fiscal Affairs	Capital Finance Planning Analyst 3	00012243000001
Dept. of Audit	Office Supp Asst 2	00000007000001
Dept. of Audit	Clerical Asst 2 Nr	00000017000001
Dept. of Audit	Perform Evaluator 3	00004510000001
Dept. of Audit	Perform Evaluator 3	00004510000002
Dept. of Audit	Perform Evaluator 3	00004510000003
Dept. of Audit	Perform Evaluator 3	00004510000004
Dept. of Audit	Perform Evaluator 3	00004510000005
Dept. of Audit	Perform Evaluator 3	00004510000006
Dept. of Audit	Perform Evaluator 3	00004510000007
Dept. of Audit	Perform Evaluator 3	00004510000008
Dept. of Audit	Auditor Asst 3	00004671000001
Dept. of Audit	Auditor Asst 3	00004671000002
Dept. of Audit	Dep Dir Audits	00076180000001
Dept. of Audit	Director of Audits	00076190000001
Dept. of Audit	Adm Sec Audit Adm Asst	00084910000001
Dept. of Audit	Adm Sec Lead Auditor	00085460000001
Dept. of Audit	Adm Sec Lead Auditor	00085460000002
<u>Department</u>	<u>Position Title</u>	<u>Position Number</u>
Dept. of Audit	Adm Sec Lead Auditor	00085460000003
Dept. of Audit	Adm Sec Lead Auditor	00085460000004
Dept. of Audit	Adm Sec Lead Auditor	00085460000005
Dept. of Audit	Student Intern	00085770000001
Dept. of Audit	Adm Sec Forensic Auditor	00086750000001
Dept. of Audit	Adm Sec Audit Mgr	00088590000001
Dept. of Audit	Adm Sec Audit Mgr	00088590000002
Dept. of Audit	Adm Sec Audit Comp Mgr	00089870000001

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; and

BE IT FURTHER RESOLVED, that two new positions of Fiscal and Management Analyst 3 (Title Code 00012220) are created effective pay period 14,

72 beginning June 10, 2012, to perform duties assigned to the Office of the Comptroller;
73 and

74
75 BE IT FURTHER RESOLVED, that the DAS – Fiscal Affairs Division, with
76 review and approval of the Comptroller, is hereby authorized to prepare an
77 administrative DAS-only fund transfer effective June 10, 2012 that has zero tax levy
78 impact and moves all unspent budget appropriations, including unrealized revenue,
79 for all functions that the Comptroller will perform in the newly created agency for the
80 Office of the Comptroller; and

81
82 BE IT FURTHER RESOLVED, that the Comptroller shall provide an
83 informational report in the July 2012 cycle to the Committee on Finance and Audit
84 summarizing the DAS-only fund transfer prepared and effectuated for the purposes of
85 creating the Office of the Comptroller; and

86
87 BE IT FURTHER RESOLVED, that the Comptroller, working in conjunction
88 with DAS and County Board staff, review fiscal and accounting positions throughout
89 the County to determine if line of reporting and fiscal independence can be improved
90 in light of the creation of the Milwaukee County Office of the Comptroller, and a report
91 shall be furnished to the Committee on Finance and Audit for consideration by
92 October 1, 2012; and

93
94 BE IT FURTHER RESOLVED, that the Comptroller is requested to report to
95 the Committee on Finance and Audit as soon as practicable to share policies and
96 procedures on how he intends to meet the responsibilities of the Office of the
97 Comptroller that have been granted under the legislation; specifically in regards to
98 fiscal notes and analysis and audits; and

99
100 BE IT FURTHER RESOLVED, that the Milwaukee County Board of
101 Supervisors hereby amends Chapter 1, 9, 13, 15, 30, 32, 42, 44, 46, 56, 57 and 79
102 and creates Chapter 34 of the Milwaukee County Code of General Ordinances by
103 adopting the following:

104
105 **AN ORDINANCE**

106
107 The County Board of Supervisors of the County of Milwaukee does ordain as
108 follows:

109
110 **SECTION 1. Chapter 1 of the General Ordinances of Milwaukee County is**
111 **amended as follows:**

112 1.10. - Fiscal notes.

113 (1) No resolution or ordinance from any county officer, board or commission shall be
114 considered by the county board, or by any committee thereof to which it has been
115 referred, unless it shall have attached as a note a reliable estimate of the fiscal effect
116 which has been reviewed per the policies established by the comptroller. The fiscal

117 note shall be prepared on a form approved by the committee on finance and audit
118 and supplied by the ~~comptroller department of administrative services~~. With respect
119 to any collective bargaining agreement, any amendment to chapter 17 of the general
120 ordinances affecting wages or benefits, or any other action affecting the wages or
121 benefits of county employees, the fiscal note shall include as much information as is
122 practicable under the circumstances about the fiscal impact upon each department
123 affected by the action. In addition, at minimum, the fiscal note shall set forth details of
124 the projected annual countywide fiscal impact projected for each year of the collective
125 bargaining agreement or, in the case of any other action affecting the wages or
126 benefits of county employees, shall contain information regarding the projected fiscal
127 impact at least five (5) years into the future. When necessary, affected agencies may
128 assist the author in the preparation of the fiscal note.

129 1.11. – Standing Committees.

130 (c) The duties of such committees shall be to have charge of the several matters
131 hereinafter designated but such enumeration shall not be exclusive:

132 (2) Committee on finance and audit.

- 133 1. Departmental policy of: the general office of the county executive,
134 general office of the county board, ~~department of audit~~, department
135 of administrative services (divisions of administration & fiscal affairs,
136 information management services, procurement, and risk
137 management), department of human resources and divisions of
138 employee benefits labor relations, office of the comptroller, and
139 county treasurer.
- 140 2. County budget matters.
- 141 3. Issuance of debt.
- 142 4. Taxation matters.
- 143 5. Insurance matters.
- 144 6. Need for additional positions.
- 145 7. Policy matters having a fiscal effect outside the current budget.
- 146 8. Review the audit reports of the office of the comptroller ~~audit~~
147 ~~department~~ to ensure that departments implement the many
148 program improvements and cost saving recommendations so that
149 the county board can provide the best service at the lowest possible
150 cost to the taxpayer. (The chairperson of the committee on finance
151 and audit may appoint a special audit implementing subcommittee to
152 spearhead the implementation of audit ~~department~~ report
153 recommendations.)

154 SECTION 2.

155 **Chapter 9 of the General Ordinances of Milwaukee County is amended as**
156 **follows:**

157 9.04. - Form of statement.

158 (a) The person filing a statement of economic interests, as required under this
159 chapter, shall file the statement on a form prescribed by the ethics board, with the
160
161

162 concurrence of corporation counsel and the office of the comptroller ~~department of~~
163 ~~audit~~, and shall include the following information applicable as of the 15th day of
164 the month preceding the month in which the statement is required to be filed:
165

166 **SECTION 3.**

167
168 **Chapter 13 of the General Ordinances of Milwaukee County is amended as**
169 **follows:**

170 13.06. - Relationship—Friends groups. Because of their close relationship with public
171 institutions, friends groups acquire a quasipublic status. The public often perceives
172 them to be a functional part and representative of a county department. Public
173 confidence and support is best maintained by adequate disclosure of all activities.
174 Basic to the quasipublic nature of friends groups, the department head shall negotiate
175 a written agreement with each friends group for approval by the county executive and
176 the county board, including:

177 (d) Filing annually, with the office of the comptroller ~~director of audits~~, for public
178 record:

- 179 (1) If the organization's annual gross receipts exceed four thousand dollars
180 (\$4,000.00), a copy of its state form 308 (charitable organization annual
181 report) submitted to the state department of regulation and licensing to
182 comply with s. 440.41, Wis. Stats.
- 183 (2) In addition, if the organization's annual gross receipts exceed twenty-
184 five thousand dollars (\$25,000.00), a copy of its IRS form 990 (return of
185 organization exempt from income tax).
- 186 (3) In addition, if the organization's annual gross receipts exceed fifty
187 thousand dollars (\$50,000.00), a certified, independently audited,
188 financial statement reporting an audit performed in accordance with
189 generally accepted accounting principles.

190
191 **SECTION 4.**

192
193 **Chapter 15 of the General Ordinances of Milwaukee County is amended as**
194 **follows:**

195 15.01. - Disbursements. Except as otherwise provided by this chapter, all
196 disbursements from the county treasury shall be made by bank check signed by the
197 county treasurer and the county clerk upon authority of vouchers, certificates, payrolls
198 and public assistance rolls approved by the ~~department of administration~~ office of the
199 comptroller and filed with the county clerk

200 15.02. – Purchase orders and contracts. Purchase orders or contracts shall be
201 issued in advance for all purchases where called for by the ordinance on purchasing.
202 All copies of purchase orders and contracts shall be submitted to the ~~department of~~
203 ~~administration~~ office of the comptroller where all purchase orders and contracts that
204 do not exceed the respective appropriations against which the same are properly
205 chargeable shall be posted to such accounts before release of said purchase orders
206 and contracts to vendors, and all copies thereof shall be marked "appropriations

207 encumbered." Any purchase order or contract which exceeds the respective
208 appropriations against which it is properly chargeable shall be returned to the issuing
209 agent with the notation "insufficient funds" and shall not be issued to the vendor until
210 sufficient funds have been provided therefor. An auditing copy of the purchase order
211 or contract, for which funds have been appropriated, shall be retained by the
212 ~~department of administration~~ office of the comptroller for subsequent audit of
213 invoice(s) issued against said purchase order or contract.

214 15.03. – County board resolution directing payment. Whenever the county board, by
215 resolution, directs the proper county officers to make a payment(s), ~~the department of~~
216 ~~administration~~ office of the comptroller shall prepare and execute a voucher in the
217 name of the authorized payee(s), and show on said voucher the proper reference to
218 the respective resolution authorizing the payment.

219 15.04. – Vendors invoices.

220 (1) ~~The department of administration~~ office of the comptroller shall audit all invoices,
221 except for those noted in subsection (4), as follows:

222 (a) See that the form of authorization of the purchase of the materials or
223 services, for which payment is requested by an invoice, conforms to that
224 prescribed in the purchasing procedures established by the county board
225 and/or the purchasing director.

226 (b) See that acknowledgment of satisfactory receipt of the materials or
227 services as ordered, and as specified on the invoice, has been made by
228 the department that received the materials or services. This
229 acknowledgment may take the form of the completed, properly signed
230 receiving report, or other notation signed by a responsible representative of
231 the department that received the materials or services.

232 (c) See that invoices are supported by encumbered purchase orders, or that
233 the purchases represented by the invoices are encumbered prior to
234 approval of the invoices for payment.

235 (d) Perform any other audit tests deemed advisable.

236 (2) After audit, ~~the department of administration~~ office of the comptroller shall classify
237 and code vendor's invoices as to the proper appropriations chargeable, and shall
238 indicate approval thereon. Such approval may be by the use of a facsimile
239 signature affixed by a mechanical device or stamp by person duly authorized to
240 grant such approval.

241 (3) After approval of invoices or vouchers, ~~the department of administration~~ office of
242 the comptroller shall prepare bank checks in payment thereof. ~~The department of~~
243 ~~administration~~ office of the comptroller shall also prepare a certificate in triplicate
244 showing the check numbers and the total amount to be disbursed in payment of
245 approved invoices or vouchers, and shall submit two (2) copies thereof, and the
246 checks, to the county clerk who shall sign the checks and forward one (1) copy of
247 ~~the department of administration~~ office of the comptroller certificate, and the
248 checks, to the county treasurer. The county treasurer shall sign such checks and
249 deliver the same to the respective payees.

250 (4) ~~The department of administration~~ office of the comptroller shall follow the above
251 ~~procedures for all county departments except for the John L. Doyne Hospital. The~~

252 John L. Doyne Hospital shall audit their own invoices, as prescribed above,
253 classify to the proper account and prepare bank checks in payment thereof. The
254 John L. Doyne Hospital will prepare a certificate in triplicate showing the check
255 number and the total amount to be disbursed in payment of approved John L.
256 Doyne Hospital invoices or vouchers, submitting all copies of the certificate to the
257 department of administration office of the comptroller for approval, who will
258 process the certificate in accordance with number (3) above.

259 15.05. – Disbursements for other than vendors invoices.

260 (1) Where a disbursement must originate by other than a vendor's invoice and by
261 other than a county board resolution, a request for check form shall be prepared
262 by the individual or department originating the charge and sent to the ~~department~~
263 ~~of administration~~ office of the comptroller. The request for check shall then be
264 processed as set forth in section 15.04

265 (2) Disbursements originating from payroll deductions, such as withholding tax, social
266 security tax, annuity funds, union and other dues. United Way and credit unions
267 shall be originated by the ~~department of administration~~ office of the comptroller by
268 preparation of a request for check therefor. The request for check shall then be
269 processed as set forth in section 15.04. The payroll deductions for U.S. savings
270 bonds and hospital and surgical premiums shall be credited to the appropriate
271 payroll account by the ~~department of administration~~ office of the comptroller.

272 15.06. – Payrolls.

273 (1) The department of human resources shall maintain control over adding employes
274 to the payroll and additions, deletions, and modifications to employe status,
275 including control of the rate of pay as authorized by the county board.

276 (2) The ~~department of administration~~ office of the comptroller shall maintain control
277 over the additions to, removals from, and changes in gross pay and hours worked
278 after the employe's time sheets have been approved by the appropriate
279 departmental supervisory personnel.

280 (3) The ~~department of administration~~ office of the comptroller shall maintain control
281 over all deductions from gross pay, in accordance with applicable federal and
282 state statutes or regulations and/or in accordance with signed authorizations from
283 employes with respect to any voluntary deductions authorized by the county
284 board.

285 (4) Payroll preparation shall be in accordance with the Code.

286 15.13. – Assignments and garnishments. Whenever money payable to a vendor,
287 claimant or an employe is legally required to be paid in whole or in part to a third
288 party, the office of the county clerk shall coordinate all necessary communication with
289 affected county departments and make such legally required payments through a
290 depository bank account established for such purpose.

291 ~~(1) In the case of a vendor or claimant, the county clerk shall advise the office of the~~
292 ~~department of administration~~ office of the comptroller, ~~the John L. Doyne Hospital,~~
293 ~~the department of human services and/or any other department that may have~~
294 ~~responsibility for the issuance of disbursement checks, as necessary and~~
295 ~~appropriate, of such legal requirement. Such appropriate department shall make a~~
296 ~~disbursement check payable to the county clerk—assignment account. The~~

297 ~~county clerk shall issue checks on said account in payment of legal claims filed~~
298 ~~against payments due vendors or other claimants.~~

299 ~~(2)~~ (1)

300 (a) In the case of an employe, to the extent that processing as hereinafter
301 described can be accomplished in conformance with the requirements of
302 ss. 812.31 through 812.44 Wis. Stats., s. 767.265 Wis. Stats., and any
303 other applicable statute or rule, the county clerk shall forward written notice
304 of any legal requirement to pay wages of an employe to a third party to the
305 ~~department of administration~~ office of the comptroller—central payroll unit,
306 and the county clerk shall forward therewith any additional data,
307 computations or other information necessary to carry such legal
308 requirement into effect in conformance with applicable statutes and rules.
309 The central payroll unit will process the notice received as an additional
310 deduction from the employe's payroll check. Upon completion of payroll
311 processing, the central payroll unit will cause the funds so deducted to be
312 transferred to the county clerk's assignment account by check or other
313 means and provide a listing of all amounts deducted for each employe
314 under each such legal deduction requirement. The county clerk will
315 disburse those funds to the employe's creditors or other payees at such
316 times and in such amounts as the law and applicable orders of the court
317 may require.

318 (b) In the event that it is impossible or impracticable to process a legal
319 requirement to pay wages of an employe to a third party in conformance
320 with the applicable statutes and rules using the procedure described in
321 subsection (2)(b), such legal requirement shall be satisfied by means of
322 such practices and procedures as the county clerk, the ~~department of~~
323 ~~administration~~ office of the comptroller and the county treasurer deem
324 lawful and appropriate.

325 15.15. – Reconciliation of bank accounts. The ~~director of audits~~ office of the
326 comptroller shall reconcile all of the treasurer's bank accounts, as well as other bank
327 accounts, when such reconciliation is authorized by the committee on financial and
328 audit of the county board. The ~~director of audits~~ comptroller may request the
329 respective depositories to submit statements and cancelled checks at any time during
330 the month in order to enable his/her office staff to spread out the work of reconciling
331 bank accounts throughout the month. The bank account reconciliation shall contain a
332 detailed listing of the check number and amount of outstanding checks, as well as
333 other factors needed in a proper reconciliation.

334 15.16. – Treasurer's cash reports. The county treasurer shall submit a daily report of
335 cash receipts and disbursements, including all support documentation, to the
336 ~~department of administration~~ office of the comptroller who shall, after inspection and
337 verification of disbursements with its record of vouchers and payrolls allowed for
338 payment, cause the general accounting records of the county to be updated. The
339 treasurer shall submit a copy of each daily report of cash receipts and disbursements,
340 without documentation, to the county clerk ~~and the department of audit~~ and the office
341 of the comptroller.

342 15.17. – Departmental imprest fund.

343 (2) The following is a schedule of authorized imprest funds. Any part of such imprest
 344 funds authorized to be deposited in a public depository as indicated in each
 345 subsection of this section, may be withdrawn by check signed by the highest
 346 ranking official of each department or by an incumbent of a position so designated
 347 by such departmental official.

			Amount	Bankable
(a)	1.	County board-travel	\$ 750	yes
	2.	County board-except travel	500	yes
(b)		County executive-general office	300	no
(c)		County executive-division of emergency government	—closed	no
(d)		County executive-intergovernmental relations	—closed	no
(e)		County executive-veterans service	—closed	no
(f)		Corporation counsel	700	yes
(g)		Department of human resources	200	yes
(h)		DOA-procurement division	100	yes
(i)		DOA-fiscal affairs division	200	no
(j)		Child support enforcement	8,000	yes
(k)		Register in probate	100	yes
(l)		Clerk of circuit court	300	yes
(m)		Clerk of courts-C/M/T	500	yes
(n)		Clerk of civil court	300	yes
(o)		County treasurer	100	yes
(p)		County clerk	200	yes
(q)		Register of deeds	1,300	yes
(r)		Law library	—closed	yes
(s)		Medical examiner	100	yes
(t)		Sheriff	5,000	yes
(u)		House of correction	1,500	yes
(v)		District attorney	4,000	yes
(w)	1.	DPW DOT - airport (general operations)	4,500	yes
	2.	DPW DOT - airport (parking structure refunds)	2,500	yes
	3.	DPW DOT - airport (change-making)	closed	yes
	4.	DPW DOT - airport (employee parking refunds)	2,500	yes

(x)	1.	DPW DOT - support services	500	yes
	2.	DTPW DOT -highway maintenance	1,150	yes
	3.(a)	DPWDAS -facilities management (general)	1,000	yes
	(b)	DPWDAS -facilities management (change making)	4,000	yes
	4.	DPWDAS -institutions management support	1,000	yes
	5.	DPW -joint certification program	—closed	yes
	6.	DPW DOT -fleet maintenance	150	yes
(y)	DHHS—Behavioral Health Division		7,000	yes
(z)	John L. Doyne Hospital		—closed	yes
(aa)	Department on aging			
	1.	Emergency payment to clients	—closed	yes
	2.	Petty cash	200	no
(bb)	1.	Human services (fund A-emergency grants)	3,500	yes
	2.	Human services (fund B-general operations)	1,000	yes
(cc)	Children's court center		250	yes
(dd)	1.	DPPI , Park systems (May-Oct.)	52,155	yes
	2.	DPPI , Park systems (Nov.-Apr.)	38,155	yes
(ee)	1.	Zoological gardens (Apr.-Nov.)	56,500	yes
	2.	Zoological gardens (Dec.-Mar.)	32,000	yes
(ff)	1.	County museum (to be dissolved 03-31-92)	—closed	no
	2.	County museum (specimen and artifact) (to be dissolved 03-31-92)	—closed	yes
(gg)	County extension service		70	no
(hh)	DOA-Division of county health related programs		200	no
(ii)	Department of audit — <u>Office of the Comptroller</u>		100	no
(jj)	DOA—Information Management Services Division		200	no
(kk)	DOADHHS —Housing and Community Development Division		200	no
(ll)	Election Commission		50	no

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15.19. – Designation by department head of persons authorized to sign or countersign bank checks or approve vouchers.

Whenever a department head designates persons in his/her department to sign or countersign bank checks, or approve vouchers or orders for payment as provided in

353 this chapter, such designation shall be in writing and a signed copy thereof shall be
354 filed by such department head with the county clerk, county treasurer, ~~department of~~
355 ~~administration~~ the office of the comptroller and the public depositories concerned.
356 Whenever such department head withdraws such designation, he/she shall likewise
357 file a signed copy of such withdrawal of designation with the aforesaid officials and
358 depositories concerned. When requested to do so by a public depository with respect
359 to any person authorized to sign or countersign checks, the county clerk shall file with
360 such public depository a certificate of incumbency of such official or employe and an
361 identification of signature.

362

363 SECTION 5.

364

365 Chapter 30 – Minimum Wages - of the General Ordinances of Milwaukee County 366 is amended as follows:

367 30.04. - Audit authority; complaints and filing fees; penalties; hearings; duty of
368 contractor and subcontractor to make and keep payroll records; proof of compliance
369 with chapter 30.

370 (2) Complaint and filing fee. Audit requests from third parties shall be based upon
371 verified complaints which shall be filed with the ~~department~~ office of the
372 comptroller and shall, upon filing, become public records. The ~~director~~ comptroller
373 shall establish a complaint format and an audit complaint filing fee not to exceed
374 fifty dollars (\$50.00) which shall be paid to the ~~department~~ office of the comptroller
375 upon the filing of a complaint requesting an audit. Such fee shall be applied
376 toward the costs of the audit. If the contractor, subcontractor or agent subject to
377 the audit is found to be in compliance with this chapter the ~~department~~ office of
378 the comptroller shall retain a sufficient amount from said deposit to cover the
379 costs of the audit and return the balance of said deposit, if any, to the person who
380 signed the complaint. If noncompliance is established, the full deposit shall be
381 returned to the person who signed the complaint, and the costs of the audit shall
382 be charged against the contractor and deducted from any payments due the
383 contractor on the project.

384 (3) Penalties. If the contractor, subcontractor, or agent is determined by the audit to
385 be in violation of this chapter, the ~~director~~ comptroller may declare the contractor
386 in default and seek recourse against the contractor's bond for payment of the
387 unpaid wages or benefits determined to be due offended employes of the
388 contractor. If the county is holding monies due or to become due to the contractor
389 on the contract, a sum sufficient to make whole the offended employes of the
390 contractor may be withheld from the contractor, paid to the employes, and
391 charged against the balance due the offending contractor. The ~~director~~
392 comptroller may, in addition, declare the offending contractor ineligible to bid on
393 contracts or subcontracts on county projects for up to three (3) years from the
394 date of completion of the audit.

395

396 SECTION 6.

397

398 **Chapter 32 of the General Ordinances of Milwaukee County is amended as**
399 **follows:**

400 32.03. - Purpose. The department of administration is created to carry out the
401 functions outlined in greater detail under each subchapter, by division. The general
402 purpose of this department is to increase the coordination and improve management
403 techniques including such specialties as budgeting, planning, ~~accounting~~, purchasing,
404 etc. and to coordinate many of the central services which are used by more than one
405 (1) county unit.

406 32.06. - Controller.

407 (1) The controller shall be appointed by the county executive, with the concurrence of
408 a majority of the county board and shall not serve at the pleasure of the county
409 executive. Any incumbent controller serving on June 25, 2009, shall retain that
410 position ~~and title unless dismissed at any time by the county executive with the~~
411 ~~concurrence of a majority of the members elect of the county board. The~~
412 ~~controller may also be dismissed at any time by a majority vote of the county~~
413 ~~board. If the county executive vetoes an action by the county board to dismiss the~~
414 ~~controller, the county board may override the veto by a two-thirds vote of the~~
415 ~~members elect of the county board. until December 31, 2012. Either upon the~~
416 date of the vacancy of the controller position or January 1, 2013, whichever is
417 earlier, the position of the controller shall be abolished.

418 32.09. - Five-year strategic and financial plan. The County, under the direction of the
419 comptroller, hereby establishes a five-year strategic and financial plan, as required by
420 s. 59.85(2)(d)(1), Wis. Stats., related to funding the prior service liability of the county.

421 (a) The goals of the five-year strategic and financial plan are:

- 422 (1) To maintain an optimal funding ratio of total assets to total liabilities of
423 the employee retirement system as determined in the annual budget.
424 The ratio shall be determined on an actuarial basis, comparing the total
425 actuarial assets to the total actuarial liabilities, both as determined by
426 the county's actuary, on an annual basis.
427 (2) To fund annual pension liabilities through the issuance of appropriation
428 bonds and with annual contributions, in order to achieve and maintain
429 the optimal funding ratio.

430 (b) The strategies for achieving the goals of the five-year strategic and financial plan
431 are:

- 432 (1) To issue appropriation bonds in an amount estimated to help achieve
433 the optimal funding ratio.
434 (2) To create a stabilization fund, and upon issuance of appropriation
435 bonds, to provide an initial deposit to such fund.
436 (3) To budget contributions to such stabilization fund as necessary so that
437 the assets can be used to help maintain the optimal funding ratio, to
438 supplement annual contributions made by the county to the employee
439 retirement system, or to make payments on appropriation bonds, or
440 bond related costs, in accordance with policies established for the fund.
441 (4) To compare in each year the current funding ratio to the optimal funding
442 ratio.

- 443 (5) To establish a contribution plan to achieve or maintain the optimal
- 444 funding ratio, but such annual contributions under such a plan shall not
- 445 exceed the annual required contribution, as provided by the County's
- 446 actuary, unless approved by resolution.
- 447 (6) To continue to maintain funding for the employee retirement system, the
- 448 county shall at a minimum fund the lesser of either the annual required
- 449 contribution or the normal cost as determined in the annual actuarial
- 450 report of the employee retirement system.
- 451 (7) To monitor the financial status of the employee retirement system
- 452 against the five-year strategic and financial plan.

453 ~~(c) In each year that any such appropriation bonds remain outstanding, the director~~
 454 ~~of the department of administrative services shall report to the county board of~~
 455 ~~supervisors on the county's success with achieving the goals of the five-year~~
 456 ~~strategic and financial plan, measured against the following benchmarks:~~

- 457 ~~(1) Current funding ratio for most recent fiscal year, as compared to optimal~~
- 458 ~~funding ratio.~~
- 459 ~~(2) Comparison of current funding ratio and prior year funding ratio, and~~
- 460 ~~reasons for material changes.~~
- 461 ~~(3) Contributions made by the county for the current year, including normal~~
- 462 ~~cost, prior service cost and stabilization fund deposits.~~
- 463 ~~(4) The amount of outstanding appropriation bonds, and the payments~~
- 464 ~~made of principal and interest on such bonds.~~
- 465 ~~(5) Status of the contribution plan.~~

466 32.25. - Purchasing and contracting procedure.

- 467 (1) Purchases of supplies, materials, equipment and contractual services shall be
- 468 based on competitive bids. Bids may be rejected when it is determined by the
- 469 purchasing administrator that to award a contract would not be in the best interest
- 470 of the county. The method of evaluating bids and awarding contracts shall be
- 471 stated in each bid document. Contracts shall be awarded to the lowest, qualified,
- 472 responsive, responsible bidder. If equal low and responsive bids are received, the
- 473 purchasing administrator shall break the tie by a lot drawing in the presence of a
- 474 buyer and another member of the procurement division at a specific time and
- 475 date. The tied bidders shall receive written advance notice.
- 476 (2) Discretionary purchases. Any procurement having an estimated aggregate value
- 477 of ten thousand dollars (\$10,000.00) or less shall be made at the discretion of the
- 478 buyer.
- 479 (3) Open market purchase. Any procurement having an estimated aggregate value in
- 480 excess of ten thousand dollars (\$10,000.00) and less than twenty-five thousand
- 481 dollars (\$25,000.00) shall be made by solicitation of three (3) quotations
- 482 documented by the buyer.
- 483 (4) Informal purchases. Any procurement having an estimated aggregate value of
- 484 twenty-five thousand dollars (\$25,000.00) and less than fifty thousand dollars
- 485 (\$50,000.00) shall be solicited from all vendors of the item on the vendor's list
- 486 maintained by the procurement division and the contract awarded by sealed
- 487 bidding.

- 488 (5) Formal purchases. Any procurement having an estimated aggregate value of fifty
489 thousand dollars (\$50,000.00) or more shall have sealed bids solicited by public
490 notice inserted at least once on the official county web-site at least two (2) weeks
491 before the bid opening date, and by posting official notice on the procurement
492 board in the procurement division office for the same period. The procurement
493 division shall solicit sealed bids by mail from all vendors of the item on the vendor
494 list maintained by the procurement division.
- 495 (6) Sealed bids.
- 496 (a) All sealed bids shall be received in the office of the county clerk and
497 transferred to the procurement division at the time of bid opening, which
498 shall be conducted in public at a specified date, time and place.
- 499 (b) A summary of each bid, with the name of all bidders, shall be posted for
500 public inspection in the office of the procurement division during regular
501 county business hours for a period of not less than ten (10) days after
502 award.
- 503 (c) A noncollusive statement requiring the signature of an authorized officer of
504 the bidder shall be included in each sealed bid. The purchasing
505 administrator shall report suspected collusive bids to the district attorney.
- 506 (7) Exceptions.
- 507 (a) Competitive bidding requirements of this chapter shall apply, except as
508 follows:
- 509 (1) When, after soliciting sealed bids, it is determined by the
510 purchasing administrator, and verified by the purchasing
511 standardization committee, that no valid bids have been received,
512 the purchasing standardization committee may authorize
513 procurement without competition.
- 514 (2) Purchases from a single source which, by their nature, are not
515 adapted to award by competitive bidding as determined by the
516 purchasing administrator and approved by the purchasing
517 standardization committee.
- 518 (3) Purchases from any federal, state or local governmental unit or
519 agency of surplus materials, supplies, commodities or equipment, as
520 approved by the committee on financial and audit of the county
521 board, and otherwise when expressly authorized by the county
522 board.
- 523 (4) Discretionary purchase of ten thousand dollars (\$10,000.00) or less
524 as authorized in subsection 32.25(2) of this section
- 525 (5) Any contract for a public works construction project where the
526 director of public works or his/her designee has recommended, and
527 the purchasing administrator has agreed in writing, that the
528 purchasing administrator shall negotiate for the purpose of services,
529 supplies, materials or equipment needed for such project.
- 530 (b) Purchase of name brand items for resale may be awarded to other than the
531 low bidder.

- 532 (c) Purchases required for immediate budgeted repairs, exclusive of inventory
533 items.
- 534 (d) Notwithstanding any other provisions of this chapter to the contrary, the
535 purchasing administrator shall have the authority, in any situation where a
536 contract is to be let through the bidding process, to reserve such contract
537 exclusively for vendors listed on the minority business enterprise and
538 women business enterprise list. In such event, the bid announcements
539 shall indicate such reservation, citing this subsection as authority therefor.
540 Reservations by the purchasing administrator may be on a commodity
541 basis or on an individual contract basis.
- 542 (e) Annually the county board shall adopt by resolution a recommended
543 minimum percentage goal for the participation of disadvantaged business
544 enterprise vendors in contracts awarded pursuant to chapter 32. Such
545 goals are not mandatory; however, the purchasing administrator shall make
546 diligent efforts to achieve or exceed such annual participation goals.
- 547 (8) All contracts ~~formats recommended~~ issued by the procurement division shall be
548 reviewed for approval by the corporation counsel prior to use.
- 549 (9) Comptroller responsibility.
- 550 (a) All contracts issued by the division shall be reported to and
551 countersigned by the comptroller, under policies established by the
552 comptroller, if he or she determines that the county has, or will have, the
553 necessary funds to pay the liability that the county may incur under the
554 contract. No contract is valid until so countersigned.
- 555 (b) The comptroller shall, on a monthly basis, summarize the reports
556 received from the division concerning blanket contracts and one one (1)
557 copy to the committee on finance and audit and one (1) copy to the county
558 executive.
- 559 (c) The comptroller shall deny payment for any payment request submitted
560 by a vendor to an administrator if all conditions of this chapter have not
561 been met. The comptroller shall report such denials and the reason for
562 denial to the committee on finance and audit along with the monthly report.
563 In such cases, the administrator may appeal the decision to the committee
564 on finance and audit.
- 565 ~~32.84. – Uniform Accounting.~~
- 566 ~~(1) Prescribe the accounting policies to be followed by all county departments as they~~
567 ~~relate to the preparations of the county's annual report, including the method of~~
568 ~~accruing revenues and expenditures, disclosure requirements relating to material~~
569 ~~assets and liabilities, including contingencies, the method of valuing inventories~~
570 ~~and other assets, etc.~~
- 571 ~~(2) Prescribe the form of accounts and other financial records:~~
- 572 ~~(a) So as to be as uniform as practical, and as simple as is consistent with an~~
573 ~~accurate and detailed record of all receipts and disbursements and all other~~
574 ~~transactions affecting the acquisition, custodianship and disposition of~~
575 ~~assets, and,~~
- 576 ~~(b) So as to meet applicable statutory requirements.~~

577 ~~(3) Review all transactions for reasonable compliance with subsections (1) and (2)~~
578 ~~above.~~

579 ~~(4) Prescribing cost accounting policy for county departments.~~

580 ~~(5) Prescribing the methods for allocating direct and indirect cost to programs,~~
581 ~~projects, grants, etc., including the methods for establishing direct, indirect and~~
582 ~~overhead cost rates.~~

583 ~~(6) Prescribing the methods for maintaining cost accounting records in county~~
584 ~~departments.~~

585 ~~32.85. Accounting and preauditing.~~

586 ~~(1) Maintain a unified accounting record, consisting of a general ledger which reflects~~
587 ~~the financial transactions of the county government, including accounts of~~
588 ~~revenues, expenditures, appropriations, encumbrances, assets, liabilities, etc. The~~
589 ~~fiscal affairs division shall be responsible for the substantial accuracy and~~
590 ~~reasonable propriety of all transactions which affect the tax levy. In the case of~~
591 ~~trust and agency funds, where the subsidiary ledgers and supporting documents~~
592 ~~are maintained by another department or institution, the accuracy of the records is~~
593 ~~the responsibility of that other department or institution. The administrators thereof~~
594 ~~shall annually certify that the accounting records are accurate and consistent with~~
595 ~~the accounting policies and procedures prescribed by central accounting, and that~~
596 ~~all significant assets and liabilities are adequately disclosed. The fiscal affairs~~
597 ~~division shall assure that such certifications are submitted by departmental~~
598 ~~administrators annually, prior to the preparation of the annual report.~~

599 ~~(2) Preaudit claims against the county in conformance with chapter 15 of the Code.~~

600 ~~(3) Submit to the county board committee on financial and audit and the county~~
601 ~~board, for formal approval, charges or credits, if any, to the county's~~
602 ~~unappropriated surplus account, other than those year-end entries made to close~~
603 ~~out appropriations, expenditures, estimated revenues and revenues.~~

604 ~~32.86. Financial report. Prepare, at the end of each fiscal year, a condensed report~~
605 ~~of the county's financial condition.~~

606 ~~32.89. Payroll. Provide centralized payroll functions, including the computation of~~
607 ~~required and voluntary deductions, preparation and verification of payrolls,~~
608 ~~maintenance of payroll records and reports, preparation of various reports for federal~~
609 ~~and state governmental agencies, and processing of payments to employees and~~
610 ~~other agencies for which payroll deductions were made.~~

611 ~~32.91. Unreserved fund balance. Carryover of appropriations.~~

612 ~~(1) Prepare a report on the year-end unreserved fund balance (surplus/deficit) in the~~
613 ~~general fund of the county no later than June 1 of the following year, and make it~~
614 ~~available simultaneously to the county executive and county board, including an~~
615 ~~analysis of the changes in fund balance between years and disclosure of any~~
616 ~~differences, and their fiscal impact, in accounting transactions or policies with prior~~
617 ~~year's computation.~~

618 ~~(2) All accounting and budgeting under this section shall be in accordance with~~
619 ~~generally accepted accounting principals (GAAP) for government as promulgated~~
620 ~~by the governmental accounting standards board.~~

- 621 ~~(3) For the purpose of this section, words shall be defined in accordance with~~
622 ~~generally accepted accounting principles as follows:~~
- 623 ~~(a) Assets. Resources owned or held by the county which have a monetary~~
624 ~~value.~~
 - 625 ~~(b) Current assets. Assets which are available, can be readily available by~~
626 ~~conversion to cash within one (1) year, or which will be used up within one~~
627 ~~(1) year to finance current operations or to pay current liabilities. (Examples~~
628 ~~include, but are not limited to, cash, temporary investments, taxes~~
629 ~~receivable which will be collected within one (1) year.)~~
 - 630 ~~(c) Current liabilities. Liabilities which are payable within one (1) year.~~
 - 631 ~~(d) Encumbrances. Commitment of an appropriation for future delivery of~~
632 ~~goods or services.~~
 - 633 ~~(e) Fund. A fiscal and accounting entity with a self-balancing set of accounts~~
634 ~~recording cash and other financial resources, together with all related~~
635 ~~liabilities and residual balances which are segregated for the purpose of~~
636 ~~carrying on specific activities or attaining certain objectives. (Examples of~~
637 ~~funds include enterprise, internal service, debt service, capital project,~~
638 ~~general, trust and agency.)~~
 - 639 ~~(f) Fund balance. Represents the fund equity of governmental funds.~~
 - 640 ~~(g) General fund. The fund used to account for all financial resources except~~
641 ~~those required to be accounted for in another fund.~~
 - 642 ~~(h) Governmental fund. A term used when referring to a government's general,~~
643 ~~capital project, special revenue or debt service fund.~~
 - 644 ~~(i) Liabilities. Debt or other legal obligations arising out of transactions in the~~
645 ~~past which must be liquidated at some future date. The term does not~~
646 ~~include encumbrances.~~
 - 647 ~~(j) Noncurrent. Items receivable or payable after one (1) year.~~
 - 648 ~~(k) Proprietary fund. A term used when referring to a government's enterprise~~
649 ~~and internal service funds.~~
 - 650 ~~(l) Reserve. An account used to segregate a portion of fund balance that is~~
651 ~~not appropriated for expenditure or is segregated for specific future use.~~
 - 652 ~~(m) Transfers. Represent residual and/or operating transfers of money from a~~
653 ~~fund receiving revenue to the fund through which resources are expended.~~
 - 654 ~~(n) Unreserved fund balance. Is the amount in the general fund which results~~
655 ~~when liabilities and reserves are deducted from assets.~~
 - 656 ~~(o) Working capital. Reflects the excess of current assets over current~~
657 ~~liabilities.~~
- 658 ~~(4) The following reserves will be used to compute the unreserved fund balance~~
659 ~~(surplus/deficit) in the general fund.~~
- 660 ~~(a) Those reserves representing an amount segregated from fund balance~~
661 ~~established for a specific future use including the following:~~
 - 662 ~~(1) Reserve for encumbrances. An amount set aside for future~~
663 ~~delivery of goods or services.~~
 - 664 ~~(2) Reserve for appropriation and estimated revenue carryover.~~
665 ~~Represents available appropriations authorized by the county~~

666 board, offset by any related estimated non-property tax revenue,
667 for which the purpose of the appropriation remains.

668 (3) ~~Reserve for the redemption or repurchase of bonded obligations.~~
669 ~~Represents available appropriations authorized by the county~~
670 ~~board for the redemption or repurchase of county bonds.~~
671 ~~However, any appropriation to this reserve from the surplus of~~
672 ~~the previous fiscal year must be adopted by a vote of two-thirds~~
673 ~~of the members elect of the county board.~~

674 (4) ~~Reserve for future year appropriations. Represents the amount~~
675 ~~of surplus or deficit from the previous fiscal year which is~~
676 ~~appropriated in the succeeding years. (For example, 1980~~
677 ~~surplus appropriated in the 1982 budget.)~~

678 (b) ~~Those reserves that are not available for expenditure or not available to~~
679 ~~finance current operations are known as reserves for working capital,~~
680 ~~including the following:~~

681 (1) ~~Reserve for imprest accounts. Represents imprest cash amounts~~
682 ~~established in various departments of the county.~~

683 (2) ~~Reserve for taxes receivable. Represents the noncurrent portion~~
684 ~~of taxes receivable due the county.~~

685 (3) ~~Reserve for loans receivable. Represents the noncurrent portion~~
686 ~~of loans receivable.~~

687 (4) ~~Reserve for advances. Represents the noncurrent portion of any~~
688 ~~advances made by the county to other entities.~~

689 (5) ~~Reserve for inventories. Represents the amount established for~~
690 ~~inventories of goods and supplies.~~

691 (6) ~~Reserve for other noncurrent assets and liabilities. Represents~~
692 ~~amounts segregated from fund balance which reflect the~~
693 ~~noncurrent portion of assets and liabilities.~~

694 (5) ~~The unreserved fund balance is calculated by deducting liabilities and reserves~~
695 ~~from assets in the general fund, after all transfers have been made between the~~
696 ~~general fund and other governmental and proprietary funds for fixed assets and~~
697 ~~accumulated depreciation.~~

698 (6) ~~The unreserved fund balance, prior to the adoption of the tax levy, may, by~~
699 ~~resolution adopted by two-thirds of the members elect of the county board, be~~
700 ~~appropriated in whole or part to provide for emergency needs pursuant to s.~~
701 ~~59.60(9), Wis. Stats. Otherwise the unreserved fund balance in the general fund~~
702 ~~shall be used in calculating the following year's tax levy.~~

703 (7) ~~Every appropriation excepting an appropriation for a capital expenditure, or a~~
704 ~~major repair (operating 8500 accounting series), shall lapse at the close of the~~
705 ~~fiscal year to the extent that it has not been expended or encumbered. An~~
706 ~~appropriation for a capital expenditure or a major repair shall continue in force~~
707 ~~until the purpose for which it was made has been accomplished or abandoned.~~
708 ~~The purpose of such appropriation for any capital expenditure or a major repair~~
709 ~~shall be considered abandoned if three (3) years pass without any expenditure~~
710 ~~from, or encumbrance of, the appropriation concerned. A final comprehensive~~

711 annual list of capital projects and major repairs identified as completed and/or
712 recommended to be abandoned shall be submitted to the committee on finance
713 and audit of the county board by the department of administrative services
714 division of fiscal affairs no later than May 1st of each year. The committee shall
715 review this report and submit its recommendations to the county board. Failure of
716 the county board to take action prior to June 1 shall be deemed approval of the
717 department of administrative services recommendations.
718 ~~(8) All enterprise funds must submit a quarterly report to the committee on financial~~
719 ~~and audit, a tabulation of year-to-day expenses and revenues, and projected year-~~
720 ~~end expenses and revenues. A corrective plan must also be provided for any net~~
721 ~~year-end deficits.~~

722 SECTION 7.

723 Chapter 34 – Office of the Comptroller - of the General Ordinances of 724 Milwaukee County is created as follows:

725 34 – Office of the Comptroller.

726 34.01. – Creation and general organization. There is hereby created pursuant to s.
727 59.255, Wis. Stats., an independent “office of the comptroller” for the county.

728 The standing board committee that the comptroller shall report to is the committee on
729 finance and audit.

730 34.02. – Purpose. The office of the comptroller is created to carry out the functions
731 outlined specifically in s. 59.255(2), Wis. Stats. and those outlined in this chapter.

732 34.025 – Duties and responsibilities

733 (1) The comptroller is the chief financial officer of the county, and the administer of
734 the county’s financial affairs. The comptroller shall oversee all of the county’s debt.

735 (a) Overseeing all of the county debt shall include, but not be limited to,
736 administration of bond underwriters and counsel, financial advisor services
737 and capital fiscal monitoring.

738 (b) The comptroller shall not be responsible for the development of capital budget
739 recommendations or managing projects as these are the duties of the county
740 executive and board.

741 (2) The comptroller shall appoint one deputy to aid the comptroller, under the
742 comptroller’s direction, in the discharge of the duties of the office of comptroller. A
743 deputy appointed under this paragraph may be removed only for just cause. The
744 appointment shall be in writing and shall be filed and recorded in the comptroller’s
745 office. Such deputy, in the absence of the comptroller from the comptroller’s
746 office or in case of a vacancy in said office or any disability of the comptroller to
747 perform the duties of the office of comptroller, unless another is appointed therefor
748 as provided par. (3), shall perform all of the duties of the office of comptroller until
749 such vacancy is filled or such disability is removed. The person so appointed
750 shall take and file the official oath. The person shall file his or her appointment
751 with the clerk. The board may, at its annual meeting or at any special meeting,
752 provide a salary for the deputy.
753
754

755 (3) If any comptroller is incapable of discharging the duties of the office of
756 comptroller, the county executive shall appoint a person, subject to confirmation of
757 the board, comptroller who shall serve until such disability is removed. A person so
758 appointed or appointed to fill a vacancy in the office of the comptroller, upon giving an
759 official bond with like sureties as are required of such comptroller, shall perform all of
760 the duties of such office, and thereupon the powers and duties of any deputy
761 performing the duties of the last comptroller shall cease.

762 (4) Whenever requested to do so by the county executive or board, the comptroller
763 shall provide an independent fiscal analysis of any matter affecting the county, and
764 shall provide the county executive and board with a fiscal note for all proposed
765 legislation.

766 34.03. – Uniform Accounting.

767 (1) Prescribe the accounting policies to be followed by all county departments as they
768 relate to the preparations of the county's annual report, including the method of
769 accruing revenues and expenditures, disclosure requirements relating to material
770 assets and liabilities, including contingencies, the method of valuing inventories
771 and other assets, etc.

772 (2) Prescribe the form of accounts and other financial records:

773 (a) So as to be as uniform as practical, and as simple as is consistent with an
774 accurate and detailed record of all receipts and disbursements and all other
775 transactions affecting the acquisition, custodianship and disposition of
776 assets, and,

777 (b) So as to meet applicable statutory requirements.

778 (3) Review all transactions for reasonable compliance with subsections (1) and (2)
779 above.

780 (4) Prescribing cost accounting policy for county departments.

781 (5) Prescribing the methods for allocating direct and indirect cost to programs,
782 projects, grants, etc., including the methods for establishing direct, indirect and
783 overhead cost rates.

784 (6) Prescribing the methods for maintaining cost accounting records in county
785 departments

786 34.04. - Accounting and preauditing.

787 (1) Maintain a unified accounting record, consisting of a general ledger which reflects
788 the financial transactions of the county government, including accounts of
789 revenues, expenditures, appropriations, encumbrances, assets, liabilities, etc. The
790 office of the comptroller shall be responsible for the substantial accuracy and
791 reasonable propriety of all transactions which affect the tax levy. In the case of
792 trust and agency funds, where the subsidiary ledgers and supporting documents
793 are maintained by another department or institution, the accuracy of the records is
794 the responsibility of that other department or institution. The administrators thereof
795 shall annually certify that the accounting records are accurate and consistent with
796 the accounting policies and procedures prescribed by the office of the comptroller,
797 and that all significant assets and liabilities are adequately disclosed. The office of
798 the comptroller shall assure that such certifications are submitted by departmental
799 administrators annually, prior to the preparation of the annual report.

- 800 (2) Preaudit claims against the county in conformance with chapter 15 of the Code.
801 (3) Submit to the county board committee on financial and audit and the county
802 board, for formal approval, charges or credits, if any, to the county's
803 unappropriated surplus account, other than those year-end entries made to close
804 out appropriations, expenditures, estimated revenues and revenues.
- 805 34.05. - Financial report. The comptroller shall file with the county executive and the
806 board each year on or before October 1 a certified and detailed statement of the
807 receipts and disbursements on account of each fund of the county during the
808 preceding fiscal year, specifying the source of each receipt and the object of each
809 disbursement.
- 810 34.06. - Payroll. Provide centralized payroll functions, including the computation of
811 required and voluntary deductions, preparation and verification of payrolls,
812 maintenance of payroll records and reports, preparation of various reports for federal
813 and state governmental agencies, and processing of payments to employes and
814 other agencies for which payroll deductions were made.
- 815 34.07. - Unreserved fund balance.
- 816 (1) Prepare a report on the year-end unreserved fund balance (surplus/deficit) in the
817 general fund of the county no later than June 1 of the following year, and make it
818 available simultaneously to the county executive and county board, including an
819 analysis of the changes in fund balance between years and disclosure of any
820 differences, and their fiscal impact, in accounting transactions or policies with prior
821 year's computation.
- 822 (2) All accounting and budgeting under this section shall be in accordance with
823 generally accepted accounting principals (GAAP) for government as promulgated
824 by the governmental accounting standards board.
- 825 (3) For the purpose of this section, words shall be defined in accordance with
826 generally accepted accounting principles as follows:
- 827 (a) Assets. Resources owned or held by the county which have a monetary
828 value.
- 829 (b) Current assets. Assets which are available, can be readily available by
830 conversion to cash within one (1) year, or which will be used up within
831 one (1) year to finance current operations or to pay current liabilities.
832 (Examples include, but are not limited to, cash, temporary investments,
833 taxes receivable which will be collected within one (1) year.)
- 834 (c) Current liabilities. Liabilities which are payable within one (1) year.
- 835 (d) Encumbrances. Commitment of an appropriation for future delivery of
836 goods or services.
- 837 (e) Fund. A fiscal and accounting entity with a self-balancing set of
838 accounts recording cash and other financial resources, together with all
839 related liabilities and residual balances which are segregated for the
840 purpose of carrying on specific activities or attaining certain objectives.
841 (Examples of funds include enterprise, internal service, debt service,
842 capital project, general, trust and agency.)
- 843 (f) Fund balance. Represents the fund equity of governmental funds.

- 844 (g) General fund. The fund used to account for all financial resources
845 except those required to be accounted for in another fund.
- 846 (h) Governmental fund. A term used when referring to a government's
847 general, capital project, special revenue or debt service fund.
- 848 (i) Liabilities. Debt or other legal obligations arising out of transactions in
849 the past which must be liquidated at some future date. The term does
850 not include encumbrances.
- 851 (j) Noncurrent. Items receivable or payable after one (1) year.
- 852 (k) Proprietary fund. A term used when referring to a government's
853 enterprise and internal service funds.
- 854 (l) Reserve. An account used to segregate a portion of fund balance that is
855 not appropriated for expenditure or is segregated for specific future use.
- 856 (m) Transfers. Represent residual and/or operating transfers of money from
857 a fund receiving revenue to the fund through which resources are
858 expended.
- 859 (n) Unreserved fund balance. Is the amount in the general fund which
860 results when liabilities and reserves are deducted from assets.
- 861 (o) Working capital. Reflects the excess of current assets over current
862 liabilities.
- 863 (4) The following reserves will be used to compute the unreserved fund balance
864 (surplus/deficit) in the general fund.
- 865 (a) Those reserves representing an amount segregated from fund balance
866 established for a specific future use including the following:
- 867 (1) Reserve for encumbrances. An amount set aside for
868 future delivery of goods or services.
- 869 (2) Reserve for appropriation and estimated revenue
870 carryover. Represents available appropriations authorized
871 by the county board, offset by any related estimated non-
872 property tax revenue, for which the purpose of the
873 appropriation remains.
- 874 (3) Reserve for the redemption or repurchase of bonded
875 obligations. Represents available appropriations
876 authorized by the county board for the redemption or
877 repurchase of county bonds. However, any appropriation
878 to this reserve from the surplus of the previous fiscal year
879 must be adopted by a vote of two-thirds of the members-
880 elect of the county board.
- 881 (4) Reserve for future year appropriations. Represents the
882 amount of surplus or deficit from the previous fiscal year
883 which is appropriated in the succeeding years. (For
884 example, 1980 surplus appropriated in the 1982 budget.)
- 885 (b) Those reserves that are not available for expenditure or not available to
886 finance current operations are known as reserves for working capital,
887 including the following:

- 888 (1) Reserve for imprest accounts. Represents imprest cash
889 amounts established in various departments of the county.
890 (2) Reserve for taxes receivable. Represents the noncurrent
891 portion of taxes receivable due the county.
892 (3) Reserve for loans receivable. Represents the noncurrent
893 portion of loans receivable.
894 (4) Reserve for advances. Represents the noncurrent portion
895 of any advances made by the county to other entities.
896 (5) Reserve for inventories. Represents the amount
897 established for inventories of goods and supplies.
898 (6) Reserve for other noncurrent assets and liabilities.
899 Represents amounts segregated from fund balance which
900 reflect the noncurrent portion of assets and liabilities.
901 (5) The unreserved fund balance is calculated by deducting liabilities and reserves
902 from assets in the general fund, after all transfers have been made between the
903 general fund and other governmental and proprietary funds for fixed assets and
904 accumulated depreciation.
905 (6) The unreserved fund balance, prior to the adoption of the tax levy, may, by
906 resolution adopted by two-thirds of the members-elect of the county board, be
907 appropriated in whole or part to provide for emergency needs pursuant to s.
908 59.60(9), Wis. Stats. Otherwise the unreserved fund balance in the general fund
909 shall be used in calculating the following year's tax levy.
910 (7) All enterprise funds must submit a quarterly report to the committee on financial
911 and audit, a tabulation of year-to-day expenses and revenues, and projected year-
912 end expenses and revenues. A corrective plan must also be provided for any net
913 year-end deficits.
914 34.08. Shared Services Contracts. The comptroller shall administer and oversee all
915 contracts as defined in Wis. Stats. 66.0301(2).
916 34.09. Audit
917 (1) The comptroller shall perform all audit functions related to county government in
918 accordance with governmental auditing standards issued by the comptroller
919 general of the United States and generally accepted auditing standards. Those
920 duties shall include, but are not limited to, the following:
921 (a) All duties and all powers and responsibilities conferred upon the clerk as
922 auditor under Wis. Stats. 59.47(1).
923 (b) All duties imposed and conferred upon the comptroller by resolution of the
924 county board.
925 (c) Supervise and be responsible for post auditing the fiscal concerns of the
926 county; such audit requirement to include an annual audit of the county's
927 financial statements and the financial statements of the county's employe
928 retirement system as well as periodic reviews of the fiscal records of all
929 county offices, departments, boards and commissions.
930 (d) Examine or cause to be examined by professional consultants, such
931 records and procedures of any county office, department, board or
932 commission as may be necessary relating to program effectiveness.

- 933 efficiency and propriety of performance, state of compliance with all
934 regulatory authority, and adequacy of internal control over cash and other
935 assets.
- 936 (e) Make such special examinations of the accounts and financial transactions
937 of any county unit as may be requested by county board resolution.
- 938 (f) Prepare written reports of all audits and submit same to the county board
939 with copies to the county executive, department of administration and
940 administrative head of the county unit involved. The report where
941 appropriate shall include recommendations for improvements and
942 efficiencies, and include special instances, if any, of illegal or improper
943 expenditures.
- 944 (g) Reconcile bank accounts pursuant to section 15.15 of the Code.
- 945 (2) Availability of records to comptroller. The documents, books and records of each
946 county office, department, board or commission, or any agency receiving a grant
947 of county funds, or any agency receiving a grant of federal or state funds through
948 the county and for which the county is accountable shall be available to the
949 director of audits at any and all times with or without notice. Every county unit and
950 grantee is to cooperate with the director of audits and comply with all requests for
951 information relating to this function.
- 952 34.10. Pension obligation bond reporting.
- 953 (1) In each year that any such appropriation bonds remain outstanding, the
954 comptroller shall report to the county board of supervisors on the county's
955 success with achieving the goals of the five-year strategic and financial plan,
956 measured against the following benchmarks:
- 957 (a) Current funding ratio for most recent fiscal year, as compared to optimal
958 funding ratio.
- 959 (b) Comparison of current funding ratio and prior year funding ratio, and
960 reasons for material changes.
- 961 (c) Contributions made by the county for the current year, including normal
962 cost, prior service cost and stabilization fund deposits.
- 963 (d) The amount of outstanding appropriation bonds, and the payments made
964 of principal and interest on such bonds.
- 965 (e) Status of the contribution plan.
- 966 (2) Annually, the comptroller shall report to the governor, the department of revenue,
967 the department of administration, and to the chief clerk of each house of the
968 legislature, a report that meets all the criteria of Wis. Stats. 59.85(2)(d)(2).

970 **SECTION 8.**

972 **Chapter 42 of the General Ordinances of Milwaukee County is amended as** 973 **follows:**

974 42.06. - Professional services and other non-professional service contracting.

- 975 (1) Regardless of the dollar amount of the contract, all county department
976 administrators are required to notify the office in writing prior to publication of an
977 RFP or an RFQ. The department heads and administrators are required to submit

978 an approved CBDP recommendation form to the CBDP office for approval. The
979 office will then furnish to the department administrator a list of certified DBEs and
980 ACDBEs that the department administrator shall use in its selection process
981 unless waived for good cause by the CBDP office upon written request from the
982 department administrator. Written request from the department administrator shall
983 involve the CBDP office in development of DBE or ACDBE specification language
984 to be utilized in the appropriate selection process. The department administrator
985 shall notify the office and the ~~controller~~ comptroller, in writing, of its selection
986 regardless of whether or not a DBE or ACDBE is selected. No contract shall be
987 issued without review and written approval by the CBDP office that provisions of
988 this section have been met.

989 **SECTION 9.**

990 **Chapter 44 of the General Ordinances of Milwaukee County is amended as**
991 **follows:**

992 **44.09. - Bid withdrawal, correction and contract award.**

- 993
- 994 (a) Bid withdrawal. A bidder may withdraw at any time prior to the time set for bid
995 closing and submit a new bid if done prior to bid closing. A bidder claiming an
996 error or omission after bid closing but prior to bid opening shall immediately
997 notify the department of public works and the bid shall be returned immediately
998 and the bidder shall not be eligible to bid on the work unless it is relet by
999 advertisement.
- 1000
- 1001 (b) Bid withdrawal after bid opening. If an error or omission is discovered after bid
1002 opening, bidder shall immediately give written notice to the department and
1003 present clear and satisfactory evidence that it was not caused by carelessness
1004 in examining the plans and specifications. If the department is satisfied with
1005 the explanation, in accordance with department procedures, the bid
1006 documents shall be returned without bid deposit forfeiture.
- 1007 (c) Bid correction. After the time set for bid closing, a bidder shall not be allowed
1008 to correct its bid.
- 1009 (d) Execution of contract.
- 1010 (1) Each contract awarded shall be reviewed and countersigned by
1011 corporation counsel verifying that the contract complies with all statutes,
1012 rules, ordinances, and the county's ethics policy. No contract is valid
1013 until so countersigned.
- 1014 (2) All contracts issued shall be reported to and countersigned by the
1015 comptroller if he or she determines that the county has, or will have, the
1016 necessary funds to pay the liability that the county may incur under the
1017 contract. No contract is valid until so countersigned.
- 1018 (3) In addition to the requirements of subsection (1), cContracts shall only
1019 be effective upon execution by the contractor and the county, and
1020 compliance by the contractor with performance bond and insurance
1021 requirements. Fulfillment of these conditions shall be documented by
1022 the issue of a notice to proceed from the department to the contractor.

- 1023 (e) Comptroller responsibility.
1024 (1) The comptroller shall, on a monthly basis, summarize the reports
1025 received from the division concerning public works contracts and
1026 provide one (1) copy to the committee on finance and audit and one (1)
1027 copy to the county executive
1028 (2) The comptroller shall deny payment for any payment request submitted
1029 by a contractor to an administrator if all conditions of this chapter have
1030 not been met. The comptroller shall report such denials and the reason
1031 for denial to the committee on finance and audit along with the monthly
1032 report. In such cases, the administrator may appeal the decision to the
1033 committee on finance and audit.
1034

1035 **SECTION 10.**

1036
1037 **Chapter 46 of the General Ordinances of Milwaukee County is amended as**
1038 **follows:**

1039 46.03. - Imprest fund for emergency aid. An imprest fund of three thousand five
1040 hundred dollars (\$3,500.00) is established for the use of the department of human
1041 services in issuing aid checks in emergency cases where it is impossible to make aid
1042 payments in the regular manner. Examples of this condition are, but not limited to,
1043 client waiting for a replacement, payments where a computerized bookkeeping
1044 machine check cannot be prepared either because of insufficient information or
1045 computer inability, checks needed to cover transportation costs for medical treatment,
1046 or for special handling where a computerized check would be produced too late,
1047 although all computer edit checks are met.

1048 The department shall obtain reimbursement for all such payments drawn on such
1049 imprest fund by including the items disbursed with a succeeding day's regular aid roll.
1050 The amount of deposit in the foregoing imprest fund, together with all unvouchered
1051 grants, shall at all times equal three thousand five hundred dollars (\$3,500.00). If
1052 payments exceed three thousand five hundred dollars (\$3,500.00), the director of the
1053 department shall notify the director of audits of the situation, giving the reasons this
1054 limit had to be exceeded. ~~The director of audits~~ comptroller shall notify the committee
1055 on finance and audit and the director of human services of necessary corrective
1056 action if he/she deems it necessary.

1057 The director of the department of human services is authorized to sign checks drawn
1058 on this imprest fund and is also authorized to delegate his/her authority to sign
1059 checks to incumbents of the following positions in the department: deputy director I,
1060 accounting manager and business office supervisor. U.S. Bank is hereby designated
1061 as the depository for such imprest fund.

1062 46.09. - Purchase of care and services by the county.

1063 (1) Policy. It is deemed to be in the interests of the county that in the purchase of
1064 human services, as herein defined, from nongovernmental vendors, that the
1065 following policy be observed. It is the policy of the county board that contract
1066 amounts proposed for award to any provider recommended to provide human
1067 services, except as defined in subsection (3), shall be submitted to the

1068 appropriate county board committee for review and recommendation. No contract
1069 or contract adjustment, except for services as defined in subsection (3), shall take
1070 effect until approved by resolution of the county board.

1071 (2) Definitions. For the purposes of this section, the following terms, words and
1072 phrases shall have the meanings given herein:

1073 (a) "Department" means the department of human services.
1074 (b) "Provider" means a nongovernmental public or private agency or
1075 proprietary organization furnishing the human services being
1076 contractually purchased.
1077 (c) "Human services" means:
1078 (1) The care or treatment services the department of human services is
1079 authorized by statute to provide or purchase; and
1080 (2) The services the commission on aging is authorized by law to provide
1081 or purchase.
1082 (d) "Qualified recipient" means an individual who is being furnished the
1083 purchased care or treatment service by a provider pursuant to request of
1084 the department or under chapter 46, 53 or 93 of the Code.

1085 (3) Pursuant to s. 46.215(2), Wis. Stats., the county board may not exercise approval
1086 or disapproval power over contracts and purchases of the director of the
1087 department relating to community living arrangements, as defined in s.
1088 46.03(22)(a), Wis. Stats., or foster homes, and entered into pursuant to a
1089 coordinated plan and budget, regardless of whether the coordinated plan and
1090 budget mentions the provider.

1091 (4) Written contract: minimum provisions.

1092 (a) Except as hereinafter noted, each provider that sells or furnishes care
1093 or services to the department shall enter into a written contract with the
1094 department setting forth the minimum terms of the agreement, as specified
1095 in s. 46.036, Wis. Stats., and all appropriate state and federal rules and
1096 regulations.

1097 (b) Prior to entering into contract, corporation counsel shall approve said
1098 contract as to format- and compliance with all statutes, rules, ordinances,
1099 and the county's ethics policy. No contract is valid until so approved by
1100 corporation counsel.

1101 (c) The comptroller shall countersign each contract if he or she determines
1102 that the county has, or will have, the necessary funds to pay the liability
1103 that the county may incur under the contract. No contract is valid until so
1104 countersigned by the comptroller.

1105 (d) The contract terms shall also include:
1106 (1) Clear and concise statement that the final authority for the
1107 determination of eligibility for the purchased care or service is the
1108 department.
1109 (2) Description of the method and procedure to be used by the
1110 department in referring eligible recipients to the provider for service.
1111 (3) Clear and concise statement that department representatives, as
1112 well as representatives of other appropriate county, state and

1113 federal agencies shall have right of visual inspection of a provider's
1114 facility at any time during which the care or service is being
1115 furnished.

1116 (4) Clear and concise statement that the department reserves the
1117 right to withdraw any qualified recipient from the program, service,
1118 institution or facility of the provider at any time when in the judgment
1119 of the department it is in the best interests of the department or of
1120 the qualified recipient so to do.

1121 (5) Provision that no qualified recipient is to be denied service or to
1122 be subjected to unlawful discrimination because of race, color,
1123 creed, national origin, age, religion, sex, handicap or other
1124 developmental disability as defined in s. 55.01(2), Wis. Stats.

1125 (6) Appropriate indemnification and insurance provisions.

1126 (7) Provision that the department reserves the right to terminate the
1127 contract in the event that reimbursement to the county from any
1128 applicable state or federal source is not obtained or continued at a
1129 level sufficient to allow the department to purchase the care or
1130 service from provider.

1131 (8) All contracts entered into by or on behalf of the county for the
1132 purchase of care or treatment services shall, unless waived by the
1133 county board, provide for the payment of interest on amounts
1134 determined to have been overpaid by the county or to be repaid to
1135 the county by provider as a result of post contract reconciliations or
1136 audits. The rate of interest shall be the statutory rate in effect for
1137 delinquent county property taxes (presently one (1) percent per
1138 month or fraction of a month, s. 74.47(1), Wis. Stats.) and the
1139 obligation for payment and calculation thereof shall commence upon
1140 demand for repayment by the county.

1141 (5) Provider file. The department shall create and keep in its offices a provider file for
1142 each provider. Said file shall contain, but not be limited to the following
1143 information:

1144 (a) Original or true copy thereof of the written contract required under this
1145 section.

1146 (b) Original or true copy thereof of all information requested by the department
1147 or furnished by provider for contract negotiation, rate setting and audit
1148 purposes.

1149 (c) Reports of director of audits as to the results of periodic test audits of
1150 financial records of provider (or other audit findings).

1151 (6) Furnishing of information for contract rate setting. Every provider that furnishes or
1152 desires to furnish care or services shall provide the department with all requested
1153 provider financial information for rate setting pursuant to s. 46.03(18), Wis. Stats.
1154 The county may audit the financial records of provider, summarizing the results
1155 with appropriate commentary. Provider shall make available to the county director
1156 of audits all necessary records.

1157 (7) Quality control. The department shall annually review the adequacy of purchased
1158 care or service furnished pursuant to the provider's contract.

1159 (8) Comptroller responsibility.

1160 (1) The comptroller shall, on a monthly basis, summarize the reports
1161 received from the division concerning purchase of service contracts and
1162 provide one (1) copy to the committee on finance and audit and one (1)
1163 copy to the county executive

1164 (2) The comptroller shall deny payment for any payment request submitted
1165 by a contractor to an administrator if all conditions of this chapter have not
1166 been met. The comptroller shall report such denials and the reason for
1167 denial to the committee on finance and audit along with the monthly report.
1168 In such cases, the administrator may appeal the decision to the committee
1169 on finance and audit.

1170

1171 SECTION 11.

1172

1173 **Chapter 56 of the General Ordinances of Milwaukee County is amended as**
1174 **follows:**

1175 56.02. - Actions resulting in reduction of revenue.

1176 (1) Each person in charge of any county office, department, agency, or any
1177 nondepartmental account shall submit a written report to the county executive, the
1178 committee on finance and audit of the county board, the office of the comptroller
1179 and the department of administration whenever such person has reason to know
1180 or believe that a deficit of seventy-five thousand dollars (\$75,000.00) or more in
1181 any revenue account will occur for the division of county government under the
1182 supervision of that person. The report shall be submitted as soon as practicable,
1183 but shall not exceed ten (10) working days from the earliest date that such person
1184 first has reason to believe or know of the reduction of anticipated revenue. Such
1185 report shall include the reasons for the anticipated revenue deficit, as well as a
1186 recommended plan of action or alternatives to offset such deficit.

1187 (2) ~~The department of administration~~ office of the comptroller shall report, on a
1188 monthly ~~quarterly~~ basis ~~or in a manner determined to be most useful and~~
1189 ~~effective~~, on the financial condition of the county, which report shall identify all
1190 major variances from the adopted budget on a department-by-department basis,
1191 including any revenue deficits reported under section 56.02(1) and shall include
1192 the condition of each of the county's funds and the claims payable from the funds
1193 and shall also include an estimate of the receipts and disbursements for the
1194 current fiscal year.

1195 (3) The county executive is authorized to request and develop a corrective action
1196 plan to address any such reported deficits if it is determined that timely action is
1197 necessary. If such a situation should occur, the corrective action plan shall be
1198 reported to the finance and audit committee and the county board in time for their
1199 next regularly scheduled meetings for approval prior to implementation.

1200 (4) The department of administration, with assistance from the office of the
1201 comptroller, shall monitor, on a timely basis, all departmental operating

1202 statements during the fiscal year, for the purpose of identifying potential fiscal
1203 problems including projected revenue deficits. The department shall report all
1204 potential fiscal problems to the responsible department administrator.

1205 (5) After the close of each fiscal year, the ~~department of administration~~ office of the
1206 comptroller shall prepare a report regarding the surplus/deficit from operations for
1207 the county, including a detail breakdown showing the surplus/deficit in both
1208 appropriations and revenues for each county department. Such report shall be
1209 submitted to the county executive, county board, and to all responsible
1210 department administrators. After receipt of the report, those responsible
1211 department administrators indicated as incurring a revenue deficit of seventy-five
1212 thousand dollars (\$75,000.00) or more shall, within ten (10) working days,
1213 respond in writing to the county executive, committee on financial and audit and
1214 the department as to why the revenue deficit occurred. However, in those cases
1215 where an appropriation surplus offsets the revenue deficit, department
1216 administrators are not required to respond regarding the revenue deficit.

1217 56.14. – Records Management.

1218 (3) County records committee. The county records committee (hereinafter referred to
1219 as "committee") shall consist of the following five (5) members or their designees:
1220 corporation counsel; ~~director of audits~~ comptroller; director, department of
1221 ~~administration~~ administrative services, who shall serve as chairperson; director of
1222 ~~public works~~ transportation; and director of the county historical society. The
1223 department of ~~administration~~ administrative services shall furnish necessary staff
1224 assistance to the committee. The committee shall provide general guidelines to
1225 the department records management program to promote efficient and
1226 economical management methods for the retention, preservation and disposition
1227 of county records.

1228 56.30. – Professional Services.

1229 (2)

1230 (a) General policy statement. All county departments and institution
1231 administrators are responsible for procuring professional services and for
1232 soliciting, negotiating and entering into service contracts as defined in
1233 section 32.20(17) in accordance with the provisions of this section. However,
1234 the office of the county executive and the county board shall be exempt from
1235 the provisions contained herein with the exception of subsection (6)(a) and
1236 (6)(i) as shall be the department of administration with the exception of
1237 subsection (6)(a) and (6)(i) for the purpose of securing credit rating services
1238 related to debt issuance and administration.

1239 (b) Disadvantaged business enterprise requirement. All county departments and
1240 institutions administrators are required to notify the disadvantaged business
1241 development (CDBP) division in writing prior to entering into professional
1242 service contracts and service contracts as defined in section 32.20(17).
1243 Annual percentage goals for DBE participation on professional services
1244 contracts will be established as set forth by county ordinance. The
1245 procedures to be followed by departments regarding DBE participation shall
1246 conform to provisions as contained in chapter 42. No professional services

- 1247 contract or service contract as defined in section 32.20(17) shall be issued
1248 without review and written approval by the CBDP division that all provisions
1249 of chapter 42 regarding disadvantaged business participation have been
1250 met.
- 1251 (c) Fiscal constraint statement. Notwithstanding any other provisions of section
1252 56.30, during a period of fiscal constraint the county board may, by
1253 resolution, adopt a procedure which requires committee on finance and audit
1254 review and county board approval of all professional services expenditures
1255 prior to execution of said contracts.
- 1256 (d) Reference to ordinance and administrative manual. When a county
1257 department or institution is preparing to begin a contract for professional
1258 services the department should follow the ordinances of this section 56.30,
1259 chapter 42 on the requirements for using disadvantaged business
1260 enterprises in county contracting, including professional services, and
1261 administrative manual section 1.13, which provides further guidance on
1262 complying with professional service contracting requirements.
- 1263 (e) Justification for using professional services. Contract administrators must
1264 document in the contract file the justification for utilizing a professional
1265 service contract as opposed to completing the work using county staff. This
1266 justification may or may not employ a formal cost benefit analysis, depending
1267 on the circumstances
- 1268 (6) Contract.
- 1269 (a) All contracts, excluding departmental purchase orders, shall be reviewed
1270 by the corporation counsel to determine if they meet the definition of
1271 professional services and to verify that the contracts comply with all
1272 statutes, rules, ordinances, and the county's ethics policy.
- 1273 (b) Approval. The contract must be approved by the office of the corporation
1274 counsel prior to execution.
- 1275 (c) All provisions of the Code governing administration of contracts must be
1276 followed.
- 1277 (d) All contracts which have been approved by action of the county board shall
1278 contain language referencing the county board file number and date of
1279 county board approval.
- 1280 (e) All professional services contracts shall contain a provision which provides
1281 that the contractor shall permit the authorized representatives of the ~~county~~
1282 auditor, office of the comptroller, after reasonable notice, the right to inspect
1283 and audit all data and records of contractor related to carrying out the
1284 contract for a period of up to three (3) years after completion of the
1285 contract.
- 1286 (f) All contracts will be reviewed and approved, in writing, by the county's risk
1287 manager for financial responsibility and liability management, including
1288 appropriate insurance provisions and modifications in indemnity
1289 agreements.
- 1290 (g) All county departments and institutions administrators are required to notify
1291 the Community Business Development Partners division in writing prior to

- 1292 entering into professional services contracts. Annual percentage goals for
1293 DBE participation on professional services contracts will be established as
1294 set forth by county ordinance. The procedures to be followed by
1295 departments regarding DBE participation shall conform to provisions as
1296 contained in Chapter 42. No professional services contract shall be issued
1297 without review and written approval by the CBDP division that all provisions
1298 of Chapter 42 regarding disadvantaged business participation have been
1299 met.
- 1300 (h) All contracts shall include the foundation and mechanism for billing for any
1301 professional service provided under the agreement.
- 1302 (i) No contract shall be valid until the office of the comptroller has determined
1303 that the county has, or will have, the necessary funds to pay the liability
1304 that the county may incur under the contract and has countersigned the
1305 contract. No contract is valid until so countersigned.
- 1306 (8) ~~Controller~~ Comptroller responsibility.
- 1307 (a) ~~The controller~~ comptroller shall, on a ~~quarterly~~ monthly basis,
1308 summarize the reports received from department administrators
1309 concerning professional services contracts and send one (1) copy to the
1310 committee on finance and audit and one (1) copy to the county
1311 executive and one (1) copy to the CBDP office.
- 1312 (b) ~~The controller~~ comptroller shall deny payment for any payment request
1313 for professional services submitted by a contractor to an administrator if
1314 all conditions of this chapter have not been met. ~~The controller~~
1315 comptroller shall report such denials and the reason for denial to the
1316 committee on finance and audit along with the ~~quarterly~~ monthly report.
1317 In such cases, the administrator may appeal the decision to the finance
1318 and audit committee.

1320 SECTION 12.

1322 Chapter 57 of the General Ordinance of Milwaukee County is struck in its 1323 entirety.

1324 ~~57.01.— Department of audit created, duties.~~

1325 ~~(1) There is hereby created an independent "department of audit" for the county with~~
1326 ~~the departmental policies subject to the jurisdiction of the county board through its~~
1327 ~~committee on financial and audit.~~

1328 ~~(2) The department shall be in charge of an administrator designated as "director of~~
1329 ~~audits," who shall be appointed by the chairperson of the county board pursuant~~
1330 ~~to the provisions of ss. 63.01— 63.17, Wis. Stats. and shall be subject to~~
1331 ~~confirmation by the county board.~~

1332 ~~(3) The director shall be provided with an adequate number of staff assistants and~~
1333 ~~such other personnel, as in the opinion of the county board are required to carry~~
1334 ~~out the functions and purpose of the department.~~

1335 ~~57.02.— Duties of director of audits.~~

1336 ~~The director of audits shall:~~

- 1337 ~~(1) Supervise and be responsible for post auditing the fiscal concerns of the county;~~
1338 ~~such audit requirement to include an annual audit of the county's financial~~
1339 ~~statements and the financial statements of the county's employe retirement~~
1340 ~~system as well as periodic reviews of the fiscal records of all county offices,~~
1341 ~~departments, boards and commissions.~~
1342 ~~(2) Examine or cause to be examined by professional consultants, such records and~~
1343 ~~procedures of any county office, department, board or commission as may be~~
1344 ~~necessary relating to program effectiveness, efficiency and propriety of~~
1345 ~~performance, state of compliance with all regulatory authority, and adequacy of~~
1346 ~~internal control over cash and other assets.~~
1347 ~~(3) Make such special examinations of the accounts and financial transactions of any~~
1348 ~~county unit as may be requested by county board resolution.~~
1349 ~~(4) Prepare written reports of all audits and submit same to the county board with~~
1350 ~~copies to the county executive, department of administration and administrative~~
1351 ~~head of the county unit involved. The report where appropriate shall include~~
1352 ~~recommendations for improvements and efficiencies, and include special~~
1353 ~~instances, if any, of illegal or improper expenditures.~~
1354 ~~(5) Reconcile bank accounts pursuant to section 15.15 of the Code.~~
1355 ~~57.03. -- Bond of director of audits. The amount of the official bond of the director of~~
1356 ~~audits shall be fixed by the county board and the cost thereof shall be charged to the~~
1357 ~~proper county appropriation.~~
1358 ~~57.04. -- Availability of records to director of audits. The documents, books and~~
1359 ~~records of each county office, department, board or commission, or any agency~~
1360 ~~receiving a grant of county funds, or any agency receiving a grant of federal or state~~
1361 ~~funds through the county and for which the county is accountable shall be available to~~
1362 ~~the director of audits at any and all times with or without notice. Every county unit and~~
1363 ~~grantee is to cooperate with the director of audits and comply with all requests for~~
1364 ~~information relating to this function.~~

1365

1366 **SECTION 13.**

1367

1368 **Chapter 79 of the General Ordinances of Milwaukee County is amended as** 1369 **follows:**

1370 79.02. - Responsibilities of the director. The director of labor relations shall be
1371 responsible for:

- 1372 (1) The negotiation of all collective bargaining agreements with certified bargaining
1373 representatives of the employees of the county conducted along policy lines
1374 established by the committee on personnel pursuant to chapter 80. The director of
1375 labor relations shall not agree, on behalf of the county, to any terms or provisions
1376 of a negotiated contract without prior direction and approval from the committee.
1377 Prior to drafting any tentative contract, the director of labor relations shall provide
1378 the director of human resources and the director of employee benefits with a copy
1379 of the terms of the proposed agreement for review relative to administration of
1380 said proposal and shall provide the director of administrative services, fiscal and
1381 budget administrator and ~~controller~~ comptroller with a copy of the terms of the

1382 proposed agreement for the comptroller's preparation of a fiscal note relative to
1383 the proposed agreement. Such fiscal note shall include, at minimum, all
1384 assumptions used in developing the fiscal note including actuarial assumptions
1385 where appropriate, calculations, estimates, one-time costs and savings, ongoing
1386 costs and savings, annual incremental costs as well as cumulative costs and shall
1387 otherwise be prepared in accordance with established fiscal note policies and
1388 procedures. Subsequent to preparation of the fiscal note - and prior to the drafting
1389 of the tentative contract - a copy of the fiscal note shall be provided to ~~the director~~
1390 ~~of audits and~~ county board staff for review.

1391

1392 **SECTION 14.**

1393 The provisions of this ordinance shall be effective upon passage and publication.