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

A RESOLUTION

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

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

BE IT RESOLVED, that the positions in the Department of Administrative Services (DAS) – Fiscal Affairs Division numbered 00004120000001 (Accountant 1 – Fiscal Affairs), 00004300000015 (Accountant 3), 00004300000019 (Accountant 3), 00004350000001 (Accountant 4 - NR), 00004350000002 (Accountant 4 – NR), 00004355000001 (Accountant 4 – Treasury Ser NR), 00076980000002 (Accting Manager DOA), 00000004000001 (Office Supp Asst 1), 00000007000002 (Office Supp Asst 2), 00000073000004 (Admin Spec – Fiscal Affairs NR), 00004040000001 (Fiscal Asst 1), 00004041000002 (Fiscal Asst 2), 00004041000003 (Fiscal Asst 2), 00004041000004 (Fiscal Asst 2), 00004041000005 (Fiscal Asst 2), 00004041000006 (Fiscal Asst 2), 00004041000007 (Fiscal Asst 2), 00004490000001 (Accts Payable Supv FA), 00004605000001 (Accting Manager), 00000068000001 (Secretary NR), 00004370000001 (Accountant 5), 00004605000004 (Accting Manager), 00076150000001 (Accting Manager Aging), 00080012000001 (Exdir2-Controller), 00080088000001 (Exdir1-Deputy Controller), 00004131000001 (Admin Spec-Payroll), 00004131000002 (Admin Spec-Payroll), 00004151000001 (Payroll Specialist 2), 00004151000002 (Payroll Specialist 2), 00004605000002 (Accting Manager), and the Resolution re: Creation of the Office of Comptroller

32 positions in the Department of Audit numbered 00000007000001 (Office Supp Asst 2),
33 00000017000001 (Clerical Asst 2 Nr), 00004510000001 (Perform Evaluator 3),
34 00004510000002 (Perform Evaluator 3), 00004510000003 (Perform Evaluator 3),
35 00004510000004 (Perform Evaluator 3), 00004510000005 (Perform Evaluator 3),
36 00004510000006 (Perform Evaluator 3), 00004510000007 (Perform Evaluator 3),
37 00004510000008 (Perform Evaluator 3), 00004671000001 (Auditor Asst 3),
38 00004671000002 (Auditor Asst 3), 00076180000001 (Dep Dir Audits), 00076190000001 (Dir
39 Audits), 00084910000001 (Adm Sec Audit Adm Asst), 00085460000001 (Adm Sec Lead
40 Auditor), 00085460000002 (Adm Sec Lead Auditor), 00085460000003 (Adm Sec Lead
41 Auditor), 00085460000004 (Adm Sec Lead Auditor), 00085460000005 (Adm Sec Lead
42 Auditor), 00085770000001 (Student Intern), 00086750000001 (Adm Sec Forensic Auditor),
43 00088590000001 (Adm Sec Audit Mgr), 00088590000002 (Adm Sec Audit Mgr),
44 00089870000001 (Adm Sec Audit Comp Mgr) are hereby transferred from their current
45 agency to the newly created Office of the Comptroller (Agency 370) effective pay period ten
46 (10) beginning April 15, 2012; and

47 BE IT FURTHER RESOLVED, that the DAS – Fiscal Affairs Division is hereby
48 authorized to prepare an administrative DAS-only fund transfer effective April 15, 2012 that
49 has zero tax levy impact and moves all unspent budget appropriations, including unrealized
50 revenue, from low orgs 1001 (Audit) in agency 101 (Department of Audit) and 1158 (DAS -
51 Central Accounting), 1159 (DAS Central Payables), 1182 (DAS Accounting Administration),
52 and 1187 (DAS Central Payroll) in agency 115 (Department of Administrative Services –
53 Fiscal Affairs Division) to the newly created agency for the Office of the Comptroller; and

54 BE IT FURTHER RESOLVED, that the Comptroller shall report in the June 2012
55 cycle to the Committee on Finance and Audit if any issues arise with the DAS-only fund
56 transfer prepared and effectuated for the purposes of creating the Office of the Comptroller;
57 and

58 BE IT FURTHER RESOLVED, that the Milwaukee County Board of Supervisors
59 hereby amends Chapter 1, 9, 13, 15, 30, 32, 42, 44, 46, 56, 57 and 79 and creates Chapter
60 34 of the Milwaukee County Code of General Ordinances by adopting the following:

61

62

63

AN ORDINANCE

64 The County Board of Supervisors of the County of Milwaukee does ordain as follows:

65 **SECTION 1. Chapter 1 of the General Ordinances of Milwaukee County is amended as**
66 **follows:**

67 1.10. - Fiscal notes.

68 (1) No resolution or ordinance from any county officer, board or commission shall be
69 considered by the county board, or by any committee thereof to which it has been referred,
70 unless it shall have attached as a note a reliable estimate of the fiscal effect which has been
71 reviewed and verified by the comptroller. The fiscal note shall be prepared on a form
72 approved by the committee on finance and audit and supplied by the comptroller department
73 of administrative services. With respect to any collective bargaining agreement, any
74 amendment to chapter 17 of the general ordinances affecting wages or benefits, or any other
75 action affecting the wages or benefits of county employees, the fiscal note shall include as
76 much information as is practicable under the circumstances about the fiscal impact upon
77 each department affected by the action. In addition, at minimum, the fiscal note shall set forth
78 details of the projected annual countywide fiscal impact projected for each year of the
79 collective bargaining agreement or, in the case of any other action affecting the wages or
80 benefits of county employees, shall contain information regarding the projected fiscal impact
81 at least five (5) years into the future. When necessary, affected agencies may assist the
82 author in the preparation of the fiscal note.

83 1.11. – Standing Committees.

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

86 (2) Committee on finance and audit.

87 1. Departmental policy of: the general office of the county executive, general
88 office of the county board, ~~department of audit~~, department of
89 administrative services (divisions of administration & fiscal affairs,
90 information management services, procurement, and risk management),

91 department of human resources and divisions of employee benefits labor
92 relations, office of the comptroller, and county treasurer.

93 2. County budget matters.

94 3. Issuance of debt.

95 4. Taxation matters.

96 5. Insurance matters.

97 6. Need for additional positions.

98 7. Policy matters having a fiscal effect outside the current budget.

99 8. Review the audit reports of the office of the comptroller ~~audit department~~ to
100 ensure that departments implement the many program improvements and
101 cost saving recommendations so that the county board can provide the
102 best service at the lowest possible cost to the taxpayer. (The chairperson
103 of the committee on finance and audit may appoint a special audit
104 implementing subcommittee to spearhead the implementation of audit
105 ~~department~~ report recommendations.)

106

107 **SECTION 2. Chapter 9 of the General Ordinances of Milwaukee County is amended as**
108 **follows:**

109 9.04. - Form of statement.

110 (a) The person filing a statement of economic interests, as required under this chapter, shall
111 file the statement on a form prescribed by the ethics board, with the concurrence of
112 corporation counsel and the office of the comptroller ~~department of audit~~, and shall
113 include the following information applicable as of the 15th day of the month preceding the
114 month in which the statement is required to be filed:

115

116 **SECTION 3. Chapter 13 of the General Ordinances of Milwaukee County is amended as**
117 **follows:**

118 13.06. - Relationship—Friends groups. Because of their close relationship with public
119 institutions, friends groups acquire a quasipublic status. The public often perceives them to
120 be a functional part and representative of a county department. Public confidence and
121 support is best maintained by adequate disclosure of all activities. Basic to the quasipublic
122 nature of friends groups, the department head shall negotiate a written agreement with each
123 friends group for approval by the county executive and the county board, including:

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

125 (1) If the organization's annual gross receipts exceed four thousand dollars
126 (\$4,000.00), a copy of its state form 308 (charitable organization annual
127 report) submitted to the state department of regulation and licensing to comply
128 with s. 440.41, Wis. Stats.

129 (2) In addition, if the organization's annual gross receipts exceed twenty-five
130 thousand dollars (\$25,000.00), a copy of its IRS form 990 (return of
131 organization exempt from income tax).

132 (3) In addition, if the organization's annual gross receipts exceed fifty thousand
133 dollars (\$50,000.00), a certified, independently audited, financial statement
134 reporting an audit performed in accordance with generally accepted
135 accounting principles.

136

137 **SECTION 4. Chapter 15 of the General Ordinances of Milwaukee County is amended as**
138 **follows:**

139 15.01. - Disbursements. Except as otherwise provided by this chapter, all disbursements
140 from the county treasury shall be made by bank check signed by the county treasurer and the
141 county clerk upon authority of vouchers, certificates, payrolls and public assistance rolls
142 approved by the ~~department of administration~~ office of the comptroller and filed with the
143 county clerk

144 15.02. – Purchase orders and contracts. Purchase orders or contracts shall be issued in
145 advance for all purchases where called for by the ordinance on purchasing. All copies of
146 purchase orders and contracts shall be submitted to the ~~department of administration~~ office
147 of the comptroller where all purchase orders and contracts that do not exceed the respective
148 appropriations against which the same are properly chargeable shall be posted to such
149 accounts before release of said purchase orders and contracts to vendors, and all copies
150 thereof shall be marked "appropriations encumbered." Any purchase order or contract which
151 exceeds the respective appropriations against which it is properly chargeable shall be
152 returned to the issuing agent with the notation "insufficient funds" and shall not be issued to
153 the vendor until sufficient funds have been provided therefor. An auditing copy of the
154 purchase order or contract, for which funds have been appropriated, shall be retained by the
155 ~~department of administration~~ office of the comptroller for subsequent audit of invoice(s)
156 issued against said purchase order or contract.

157 15.03. – County board resolution directing payment. Whenever the county board, by
158 resolution, directs the proper county officers to make a payment(s), ~~the department of~~
159 ~~administration~~ office of the comptroller shall prepare and execute a voucher in the name of
160 the authorized payee(s), and show on said voucher the proper reference to the respective
161 resolution authorizing the payment.

162 15.04. – Vendors invoices.

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

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

169 (b) See that acknowledgment of satisfactory receipt of the materials or services as
170 ordered, and as specified on the invoice, has been made by the department that
171 received the materials or services. This acknowledgment may take the form of the
172 completed, properly signed receiving report, or other notation signed by a
173 responsible representative of the department that received the materials or
174 services.

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

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

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

183 (3) After approval of invoices or vouchers, the ~~department of administration~~ office of the
184 comptroller shall prepare bank checks in payment thereof. The ~~department of~~
185 ~~administration~~ office of the comptroller shall also prepare a certificate in triplicate showing
186 the check numbers and the total amount to be disbursed in payment of approved invoices
187 or vouchers, and shall submit two (2) copies thereof, and the checks, to the county clerk
188 who shall sign the checks and forward one (1) copy of the ~~department of administration~~
189 office of the comptroller certificate, and the checks, to the county treasurer. The county
190 treasurer shall sign such checks and deliver the same to the respective payees.

191 ~~(4) The department of administration~~ office of the comptroller shall follow the above
192 ~~procedures for all county departments except for the John L. Doyne Hospital. The John L.~~
193 ~~Doyne Hospital shall audit their own invoices, as prescribed above, classify to the proper~~
194 ~~account and prepare bank checks in payment thereof. The John L. Doyne Hospital will~~
195 ~~prepare a certificate in triplicate showing the check number and the total amount to be~~
196 ~~disbursed in payment of approved John L. Doyne Hospital invoices or vouchers,~~
197 ~~submitting all copies of the certificate to the department of administration~~ office of the
198 comptroller for approval, who will process the certificate in accordance with number (3)
199 ~~above.~~

200 15.05. – Disbursements for other than vendors invoices.

201 (1) Where a disbursement must originate by other than a vendor's invoice and by other than
202 a county board resolution, a request for check form shall be prepared by the individual or
203 department originating the charge and sent to the ~~department of administration~~ office of

204 the comptroller. The request for check shall then be processed as set forth in section
205 15.04

206 (2) Disbursements originating from payroll deductions, such as withholding tax, social
207 security tax, annuity funds, union and other dues. United Way and credit unions shall be
208 originated by the ~~department of administration~~ office of the comptroller by preparation of a
209 request for check therefor. The request for check shall then be processed as set froth in
210 section 15.04. The payroll deductions for U.S. savings bonds and hospital and surgical
211 premiums shall be credited to the appropriate payroll account by the ~~department of~~
212 ~~administration~~ office of the comptroller.

213 15.06. – Payrolls.

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

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

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

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

226 15.13. – Assignments and garnishments. Whenever money payable to a vendor, claimant or
227 an employe is legally required to be paid in whole or in part to a third party, the office of the
228 county clerk shall coordinate all necessary communication with affected county departments
229 and make such legally required payments through a depository bank account established for
230 such purpose.

231 ~~(1) In the case of a vendor or claimant, the county clerk shall advise the office of the~~
232 ~~department of administration~~ office of the comptroller, the John L. Doyno Hospital, the
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233 ~~department of human services and/or any other department that may have responsibility~~
234 ~~for the issuance of disbursement checks, as necessary and appropriate, of such legal~~
235 ~~requirement. Such appropriate department shall make a disbursement check payable to~~
236 ~~the county clerk assignment account. The county clerk shall issue checks on said~~
237 ~~account in payment of legal claims filed against payments due vendors or other~~
238 ~~claimants.~~

239 ~~(2)~~ (1)

240 (a) In the case of an employe, to the extent that processing as hereinafter described
241 can be accomplished in conformance with the requirements of ss. 812.31 through
242 812.44 Wis. Stats., s. 767.265 Wis. Stats., and any other applicable statute or
243 rule, the county clerk shall forward written notice of any legal requirement to pay
244 wages of an employe to a third party to the ~~department of administration~~ office of
245 the comptroller—central payroll unit, and the county clerk shall forward therewith
246 any additional data, computations or other information necessary to carry such
247 legal requirement into effect in conformance with applicable statutes and rules.
248 The central payroll unit will process the notice received as an additional deduction
249 from the employe's payroll check. Upon completion of payroll processing, the
250 central payroll unit will cause the funds so deducted to be transferred to the
251 county clerk's assignment account by check or other means and provide a listing
252 of all amounts deducted for each employe under each such legal deduction
253 requirement. The county clerk will disburse those funds to the employe's creditors
254 or other payees at such times and in such amounts as the law and applicable
255 orders of the court may require.

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

262 15.15. – Reconciliation of bank accounts. The ~~director of audits~~ office of the comptroller shall
263 reconcile all of the treasurer's bank accounts, as well as other bank accounts, when such

264 reconciliation is authorized by the committee on financial and audit of the county board. The
 265 ~~director of audits~~ comptroller may request the respective depositories to submit statements
 266 and cancelled checks at any time during the month in order to enable his/her office staff to
 267 spread out the work of reconciling bank accounts throughout the month. The bank account
 268 reconciliation shall contain a detailed listing of the check number and amount of outstanding
 269 checks, as well as other factors needed in a proper reconciliation.

270 15.16. – Treasurer’s cash reports. The county treasurer shall submit a daily report of cash
 271 receipts and disbursements, including all support documentation, to the ~~department of~~
 272 ~~administration~~ office of the comptroller who shall, after inspection and verification of
 273 disbursements with its record of vouchers and payrolls allowed for payment, cause the
 274 general accounting records of the county to be updated. The treasurer shall submit a copy of
 275 each daily report of cash receipts and disbursements, without documentation, to the county
 276 clerk ~~and the department of audit and the office of the comptroller.~~

277 15.17. – Departmental imprest fund.

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

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| | | | |
|------|--|---------|-----|
| (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. DPW 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—Office of the Comptroller | 100 | no |
| (jj) | DOA—Information Management Services Division | 200 | no |

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| | | | |
|------|--|-----|----|
| (kk) | DOADHHS —Housing and Community Development Division | 200 | no |
| (ll) | Election Commission | 50 | no |

282

283 15.19. – Designation by department head of persons authorized to sign or countersign bank
 284 checks or approve vouchers.

285 Whenever a department head designates persons in his/her department to sign or
 286 countersign bank checks, or approve vouchers or orders for payment as provided in this
 287 chapter, such designation shall be in writing and a signed copy thereof shall be filed by such
 288 department head with the county clerk, county treasurer, ~~department of administration~~ the
 289 office of the comptroller and the public depositories concerned. Whenever such department
 290 head withdraws such designation, he/she shall likewise file a signed copy of such withdrawal
 291 of designation with the aforesaid officials and depositories concerned. When requested to do
 292 so by a public depository with respect to any person authorized to sign or countersign
 293 checks, the county clerk shall file with such public depository a certificate of incumbency of
 294 such official or employe and an identification of signature.

295

296 **SECTION 5. Chapter 30 – Minimum Wages - of the General Ordinances of Milwaukee**
 297 **County is amended as follows:**

298 30.04. - Audit authority; complaints and filing fees; penalties; hearings; duty of contractor and
 299 subcontractor to make and keep payroll records; proof of compliance with chapter 30.

300 (2) Complaint and filing fee. Audit requests from third parties shall be based upon verified
 301 complaints which shall be filed with the ~~department~~ office of the comptroller and shall,
 302 upon filing, become public records. The ~~director~~ comptroller shall establish a complaint
 303 format and an audit complaint filing fee not to exceed fifty dollars (\$50.00) which shall be
 304 paid to the ~~department~~ office of the comptroller upon the filing of a complaint requesting
 305 an audit. Such fee shall be applied toward the costs of the audit. If the contractor,
 306 subcontractor or agent subject to the audit is found to be in compliance with this chapter
 307 the ~~department~~ office of the comptroller shall retain a sufficient amount from said deposit
 308 to cover the costs of the audit and return the balance of said deposit, if any, to the person
 309 who signed the complaint. If noncompliance is established, the full deposit shall be

310 returned to the person who signed the complaint, and the costs of the audit shall be
311 charged against the contractor and deducted from any payments due the contractor on
312 the project.

313 (3) Penalties. If the contractor, subcontractor, or agent is determined by the audit to be in
314 violation of this chapter, the ~~director~~ comptroller may declare the contractor in default and
315 seek recourse against the contractor's bond for payment of the unpaid wages or benefits
316 determined to be due offended employees of the contractor. If the county is holding
317 monies due or to become due to the contractor on the contract, a sum sufficient to make
318 whole the offended employees of the contractor may be withheld from the contractor, paid
319 to the employees, and charged against the balance due the offending contractor. The
320 ~~director~~ comptroller may, in addition, declare the offending contractor ineligible to bid on
321 contracts or subcontracts on county projects for up to three (3) years from the date of
322 completion of the audit.

323

324 **SECTION 6. Chapter 32 of the General Ordinances of Milwaukee County is amended as**
325 **follows:**

326 32.03. - Purpose. The department of administration is created to carry out the functions
327 outlined in greater detail under each subchapter, by division. The general purpose of this
328 department is to increase the coordination and improve management techniques including
329 such specialties as budgeting, planning, ~~accounting~~, purchasing, etc. and to coordinate many
330 of the central services which are used by more than one (1) county unit.

331 32.06. - Controller.

332 (1) The controller shall be appointed by the county executive, with the concurrence of a
333 majority of the county board and shall not serve at the pleasure of the county executive.
334 Any incumbent controller serving on June 25, 2009, shall retain that position ~~and title~~
335 ~~unless dismissed at any time by the county executive with the concurrence of a majority~~
336 ~~of the members elect of the county board. The controller may also be dismissed at any~~
337 ~~time by a majority vote of the county board. If the county executive vetoes an action by~~
338 ~~the county board to dismiss the controller, the county board may override the veto by a~~
339 ~~two-thirds vote of the members elect of the county board. until December 31, 2012.~~

340 Either upon the date of the vacancy of the controller position or January 1, 2013,
341 whichever is earlier, the position of the controller shall be abolished.

342 32.09. - Five-year strategic and financial plan. The County hereby establishes a five-year
343 strategic and financial plan, as required by s. 59.85(2)(d)(1), Wis. Stats., related to funding
344 the prior service liability of the county.

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

346 (1) To maintain an optimal funding ratio of total assets to total liabilities of the
347 employee retirement system as determined in the annual budget. The ratio
348 shall be determined on an actuarial basis, comparing the total actuarial assets
349 to the total actuarial liabilities, both as determined by the county's actuary, on
350 an annual basis.

351 (2) To fund annual pension liabilities through the issuance of appropriation bonds
352 and with annual contributions, in order to achieve and maintain the optimal
353 funding ratio.

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

355 (1) To issue appropriation bonds in an amount estimated to help achieve the
356 optimal funding ratio.

357 (2) To create a stabilization fund, and upon issuance of appropriation bonds, to
358 provide an initial deposit to such fund.

359 (3) To budget contributions to such stabilization fund as necessary so that the
360 assets can be used to help maintain the optimal funding ratio, to supplement
361 annual contributions made by the county to the employee retirement system,
362 or to make payments on appropriation bonds, or bond related costs, in
363 accordance with policies established for the fund.

364 (4) To compare in each year the current funding ratio to the optimal funding ratio.

365 (5) To establish a contribution plan to achieve or maintain the optimal funding
366 ratio, but such annual contributions under such a plan shall not exceed the

367 annual required contribution, as provided by the County's actuary, unless
368 approved by resolution.

369 (6) To continue to maintain funding for the employee retirement system, the
370 county shall at a minimum fund the lesser of either the annual required
371 contribution or the normal cost as determined in the annual actuarial report of
372 the employee retirement system.

373 (7) To monitor the financial status of the employee retirement system against the
374 five-year strategic and financial plan.

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

379 ~~(1) Current funding ratio for most recent fiscal year, as compared to optimal~~
380 ~~funding ratio.~~

381 ~~(2) Comparison of current funding ratio and prior year funding ratio, and reasons~~
382 ~~for material changes.~~

383 ~~(3) Contributions made by the county for the current year, including normal cost,~~
384 ~~prior service cost and stabilization fund deposits.~~

385 ~~(4) The amount of outstanding appropriation bonds, and the payments made of~~
386 ~~principal and interest on such bonds.~~

387 ~~(5) Status of the contribution plan.~~

388 32.25. - Purchasing and contracting procedure.

389 (1) Purchases of supplies, materials, equipment and contractual services shall be based on
390 competitive bids. Bids may be rejected when it is determined by the purchasing
391 administrator that to award a contract would not be in the best interest of the county. The
392 method of evaluating bids and awarding contracts shall be stated in each bid document.
393 Contracts shall be awarded to the lowest, qualified, responsive, responsible bidder. If

394 equal low and responsive bids are received, the purchasing administrator shall break the
395 tie by a lot drawing in the presence of a buyer and another member of the procurement
396 division at a specific time and date. The tied bidders shall receive written advance notice.

397 (2) Discretionary purchases. Any procurement having an estimated aggregate value of ten
398 thousand dollars (\$10,000.00) or less shall be made at the discretion of the buyer.

399 (3) Open market purchase. Any procurement having an estimated aggregate value in excess
400 of ten thousand dollars (\$10,000.00) and less than twenty-five thousand dollars
401 (\$25,000.00) shall be made by solicitation of three (3) quotations documented by the
402 buyer.

403 (4) Informal purchases. Any procurement having an estimated aggregate value of twenty-five
404 thousand dollars (\$25,000.00) and less than fifty thousand dollars (\$50,000.00) shall be
405 solicited from all vendors of the item on the vendor's list maintained by the procurement
406 division and the contract awarded by sealed bidding.

407 (5) Formal purchases. Any procurement having an estimated aggregate value of fifty
408 thousand dollars (\$50,000.00) or more shall have sealed bids solicited by public notice
409 inserted at least once on the official county web-site at least two (2) weeks before the bid
410 opening date, and by posting official notice on the procurement board in the procurement
411 division office for the same period. The procurement division shall solicit sealed bids by
412 mail from all vendors of the item on the vendor list maintained by the procurement
413 division.

414 (6) Sealed bids.

415 (a) All sealed bids shall be received in the office of the county clerk and transferred to
416 the procurement division at the time of bid opening, which shall be conducted in
417 public at a specified date, time and place.

418 (b) A summary of each bid, with the name of all bidders, shall be posted for public
419 inspection in the office of the procurement division during regular county business
420 hours for a period of not less than ten (10) days after award.

421 (c) A noncollusive statement requiring the signature of an authorized officer of the
422 bidder shall be included in each sealed bid. The purchasing administrator shall
423 report suspected collusive bids to the district attorney.

424 (7) Exceptions.

425 (a) Competitive bidding requirements of this chapter shall apply, except as follows:

426 (1) When, after soliciting sealed bids, it is determined by the purchasing
427 administrator, and verified by the purchasing standardization committee,
428 that no valid bids have been received, the purchasing standardization
429 committee may authorize procurement without competition.

430 (2) Purchases from a single source which, by their nature, are not adapted to
431 award by competitive bidding as determined by the purchasing
432 administrator and approved by the purchasing standardization committee.

433 (3) Purchases from any federal, state or local governmental unit or agency of
434 surplus materials, supplies, commodities or equipment, as approved by the
435 committee on financial and audit of the county board, and otherwise when
436 expressly authorized by the county board.

437 (4) Discretionary purchase of ten thousand dollars (\$10,000.00) or less as
438 authorized in subsection 32.25(2) of this section

439 (5) Any contract for a public works construction project where the director of
440 public works or his/her designee has recommended, and the purchasing
441 administrator has agreed in writing, that the purchasing administrator shall
442 negotiate for the purpose of services, supplies, materials or equipment
443 needed for such project.

444 (b) Purchase of name brand items for resale may be awarded to other than the low
445 bidder.

446 (c) Purchases required for immediate budgeted repairs, exclusive of inventory items.

447 (d) Notwithstanding any other provisions of this chapter to the contrary, the
448 purchasing administrator shall have the authority, in any situation where a contract
449 is to be let through the bidding process, to reserve such contract exclusively for
450 vendors listed on the minority business enterprise and women business enterprise
451 list. In such event, the bid announcements shall indicate such reservation, citing
452 this subsection as authority therefor. Reservations by the purchasing administrator
453 may be on a commodity basis or on an individual contract basis.

454 (e) Annually the county board shall adopt by resolution a recommended minimum
455 percentage goal for the participation of disadvantaged business enterprise
456 vendors in contracts awarded pursuant to chapter 32. Such goals are not
457 mandatory; however, the purchasing administrator shall make diligent efforts to
458 achieve or exceed such annual participation goals.

459 (8) All contracts ~~formats recommended~~ issued by the procurement division shall be reviewed
460 for approval by the corporation counsel prior to use.

461 (9) Comptroller responsibility.

462 (a) All contracts issued by the division shall be reported to and countersigned by
463 the comptroller if he or she determines that the county has, or will have, the
464 necessary funds to pay the liability that the county may incur under the contract.
465 No contract is valid until so countersigned.

466 (b) The comptroller shall, on a monthly basis, summarize the reports received
467 from the division concerning blanket contracts and one one (1) copy to the
468 committee on finance and audit and one (1) copy to the county executive.

469 (c) The comptroller shall deny payment for any payment request submitted by a
470 vendor to an administrator if all conditions of this chapter have not been met. The
471 comptroller shall report such denials and the reason for denial to the committee on
472 finance and audit along with the monthly report. In such cases, the administrator
473 may appeal the decision to the committee on finance and audit.

474 ~~32.84. — Uniform Accounting.~~

475 ~~(1) Prescribe the accounting policies to be followed by all county departments as they relate~~
476 ~~to the preparations of the county's annual report, including the method of accruing~~
477 ~~revenues and expenditures, disclosure requirements relating to material assets and~~
478 ~~liabilities, including contingencies, the method of valuing inventories and other assets,~~
479 ~~etc.~~

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

481 ~~(a) So as to be as uniform as practical, and as simple as is consistent with an~~
482 ~~accurate and detailed record of all receipts and disbursements and all other~~
483 ~~transactions affecting the acquisition, custodianship and disposition of assets,~~
484 ~~and,~~

485 ~~(b) So as to meet applicable statutory requirements.~~

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

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

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

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

492 ~~32.85.—Accounting and preauditing.~~

493 ~~(1) Maintain a unified accounting record, consisting of a general ledger which reflects the~~
494 ~~financial transactions of the county government, including accounts of revenues,~~
495 ~~expenditures, appropriations, encumbrances, assets, liabilities, etc. The fiscal affairs~~
496 ~~division shall be responsible for the substantial accuracy and reasonable propriety of all~~
497 ~~transactions which affect the tax levy. In the case of trust and agency funds, where the~~
498 ~~subsidiary ledgers and supporting documents are maintained by another department or~~
499 ~~institution, the accuracy of the records is the responsibility of that other department or~~
500 ~~institution. The administrators thereof shall annually certify that the accounting records~~
501 ~~are accurate and consistent with the accounting policies and procedures prescribed by~~
502 ~~central accounting, and that all significant assets and liabilities are adequately disclosed.~~

503 ~~The fiscal affairs division shall assure that such certifications are submitted by~~
504 ~~departmental administrators annually, prior to the preparation of the annual report.~~

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

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

510 ~~32.86. - Financial report. Prepare, at the end of each fiscal year, a condensed report of the~~
511 ~~county's financial condition.~~

512 ~~32.89. - Payroll. Provide centralized payroll functions, including the computation of required~~
513 ~~and voluntary deductions, preparation and verification of payrolls, maintenance of payroll~~
514 ~~records and reports, preparation of various reports for federal and state governmental~~
515 ~~agencies, and processing of payments to employes and other agencies for which payroll~~
516 ~~deductions were made.~~

517 ~~32.91. - Unreserved fund balance. Carryover of appropriations.~~

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

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

526 ~~(3) For the purpose of this section, words shall be defined in accordance with generally~~
527 ~~accepted accounting principles as follows:~~

528 ~~(a) Assets. Resources owned or held by the county which have a monetary value.~~

- 529 ~~(b) Current assets. Assets which are available, can be readily available by conversion~~
530 ~~to cash within one (1) year, or which will be used up within one (1) year to finance~~
531 ~~current operations or to pay current liabilities. (Examples include, but are not~~
532 ~~limited to, cash, temporary investments, taxes receivable which will be collected~~
533 ~~within one (1) year.)~~
- 534 ~~(c) Current liabilities. Liabilities which are payable within one (1) year.~~
- 535 ~~(d) Encumbrances. Commitment of an appropriation for future delivery of goods or~~
536 ~~services.~~
- 537 ~~(e) Fund. A fiscal and accounting entity with a self-balancing set of accounts~~
538 ~~recording cash and other financial resources, together with all related liabilities~~
539 ~~and residual balances which are segregated for the purpose of carrying on~~
540 ~~specific activities or attaining certain objectives. (Examples of funds include~~
541 ~~enterprise, internal service, debt service, capital project, general, trust and~~
542 ~~agency.)~~
- 543 ~~(f) Fund balance. Represents the fund equity of governmental funds.~~
- 544 ~~(g) General fund. The fund used to account for all financial resources except those~~
545 ~~required to be accounted for in another fund.~~
- 546 ~~(h) Governmental fund. A term used when referring to a government's general, capital~~
547 ~~project, special revenue or debt service fund.~~
- 548 ~~(i) Liabilities. Debt or other legal obligations arising out of transactions in the past~~
549 ~~which must be liquidated at some future date. The term does not include~~
550 ~~encumbrances.~~
- 551 ~~(j) Noncurrent. Items receivable or payable after one (1) year.~~
- 552 ~~(k) Proprietary fund. A term used when referring to a government's enterprise and~~
553 ~~internal service funds.~~
- 554 ~~(l) Reserve. An account used to segregate a portion of fund balance that is not~~
555 ~~appropriated for expenditure or is segregated for specific future use.~~

556 ~~(m) Transfers. Represent residual and/or operating transfers of money from a fund~~
557 ~~receiving revenue to the fund through which resources are expended.~~

558 ~~(n) Unreserved fund balance. Is the amount in the general fund which results when~~
559 ~~liabilities and reserves are deducted from assets.~~

560 ~~(o) Working capital. Reflects the excess of current assets over current liabilities.~~

561 ~~(4) The following reserves will be used to compute the unreserved fund balance~~
562 ~~(surplus/deficit) in the general fund.~~

563 ~~(a) Those reserves representing an amount segregated from fund balance~~
564 ~~established for a specific future use including the following:~~

565 ~~(1) Reserve for encumbrances. An amount set aside for future delivery of~~
566 ~~goods or services.~~

567 ~~(2) Reserve for appropriation and estimated revenue carryover.~~
568 ~~Represents available appropriations authorized by the county board,~~
569 ~~offset by any related estimated non-property tax revenue, for which the~~
570 ~~purpose of the appropriation remains.~~

571 ~~(3) Reserve for the redemption or repurchase of bonded obligations.~~
572 ~~Represents available appropriations authorized by the county board for~~
573 ~~the redemption or repurchase of county bonds. However, any~~
574 ~~appropriation to this reserve from the surplus of the previous fiscal year~~
575 ~~must be adopted by a vote of two-thirds of the members-elect of the~~
576 ~~county board.~~

577 ~~(4) Reserve for future year appropriations. Represents the amount of~~
578 ~~surplus or deficit from the previous fiscal year which is appropriated in~~
579 ~~the succeeding years. (For example, 1980 surplus appropriated in the~~
580 ~~1982 budget.)~~

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

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

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

588 ~~(3) Reserve for loans receivable. Represents the noncurrent portion of~~
589 ~~loans receivable.~~

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

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

594 ~~(6) Reserve for other noncurrent assets and liabilities. Represents~~
595 ~~amounts segregated from fund balance which reflect the noncurrent~~
596 ~~portion of assets and liabilities.~~

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

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

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

613 comprehensive annual list of capital projects and major repairs identified as completed
614 and/or recommended to be abandoned shall be submitted to the committee on finance
615 and audit of the county board by the department of administrative services division of
616 fiscal affairs no later than May 1st of each year. The committee shall review this report
617 and submit its recommendations to the county board. Failure of the county board to take
618 action prior to June 1 shall be deemed approval of the department of administrative
619 services recommendations.

620 ~~(8) All enterprise funds must submit a quarterly report to the committee on financial and~~
621 ~~audit, a tabulation of year-to-day expenses and revenues, and projected year-end~~
622 ~~expenses and revenues. A corrective plan must also be provided for any net year-end~~
623 ~~deficits.~~

624

625 **SECTION 7. Chapter 34 – Office of the Comptroller - of the General Ordinances of**
626 **Milwaukee County is created as follows:**

627 34 – Office of the Comptroller.

628 34.01. – Creation and general organization. There is hereby created pursuant to s. 59.255,
629 Wis. Stats., an independent “office of the comptroller” for the county.

630 The departmental policies will be subject to the jurisdiction of the county board through its
631 committee on finance and audit.

632 34.02. – Purpose. The office of the comptroller is created to carry out the functions outlined
633 specifically in s. 59.255(2), Wis. Stats. and those outlined in this chapter.

634 34.03. – Uniform Accounting.

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

- 640 (2) Prescribe the form of accounts and other financial records:
- 641 (a) So as to be as uniform as practical, and as simple as is consistent with an
642 accurate and detailed record of all receipts and disbursements and all other
643 transactions affecting the acquisition, custodianship and disposition of assets,
644 and,
- 645 (b) So as to meet applicable statutory requirements.
- 646 (3) Review all transactions for reasonable compliance with subsections (1) and (2) above.
- 647 (4) Prescribing cost accounting policy for county departments.
- 648 (5) Prescribing the methods for allocating direct and indirect cost to programs, projects,
649 grants, etc., including the methods for establishing direct, indirect and overhead cost
650 rates.
- 651 (6) Prescribing the methods for maintaining cost accounting records in county departments
- 652 34.04. - Accounting and preauditing.
- 653 (1) Maintain a unified accounting record, consisting of a general ledger which reflects the
654 financial transactions of the county government, including accounts of revenues,
655 expenditures, appropriations, encumbrances, assets, liabilities, etc. The office of the
656 comptroller shall be responsible for the substantial accuracy and reasonable propriety of
657 all transactions which affect the tax levy. In the case of trust and agency funds, where the
658 subsidiary ledgers and supporting documents are maintained by another department or
659 institution, the accuracy of the records is the responsibility of that other department or
660 institution. The administrators thereof shall annually certify that the accounting records
661 are accurate and consistent with the accounting policies and procedures prescribed by
662 the office of the comptroller, and that all significant assets and liabilities are adequately
663 disclosed. The office of the comptroller shall assure that such certifications are submitted
664 by departmental administrators annually, prior to the preparation of the annual report.
- 665 (2) Preaudit claims against the county in conformance with chapter 15 of the Code.

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

670 34.05. - Financial report. The comptroller shall file with the county executive and the board
671 each year on or before October 1 a certified and detailed statement of the receipts and
672 disbursements on account of each fund of the county during the preceding fiscal year,
673 specifying the source of each receipt and the object of each disbursement.

674 34.06. - Payroll. Provide centralized payroll functions, including the computation of required
675 and voluntary deductions, preparation and verification of payrolls, maintenance of payroll
676 records and reports, preparation of various reports for federal and state governmental
677 agencies, and processing of payments to employes and other agencies for which payroll
678 deductions were made.

679 34.07. - Unreserved fund balance.

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

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

688 (3) For the purpose of this section, words shall be defined in accordance with generally
689 accepted accounting principles as follows:

690 (a) Assets. Resources owned or held by the county which have a monetary value.

691 (b) Current assets. Assets which are available, can be readily available by
692 conversion to cash within one (1) year, or which will be used up within one (1)
693 year to finance current operations or to pay current liabilities. (Examples

- 694 include, but are not limited to, cash, temporary investments, taxes receivable
695 which will be collected within one (1) year.)
- 696 (c) Current liabilities. Liabilities which are payable within one (1) year.
- 697 (d) Encumbrances. Commitment of an appropriation for future delivery of goods
698 or services.
- 699 (e) Fund. A fiscal and accounting entity with a self-balancing set of accounts
700 recording cash and other financial resources, together with all related liabilities
701 and residual balances which are segregated for the purpose of carrying on
702 specific activities or attaining certain objectives. (Examples of funds include
703 enterprise, internal service, debt service, capital project, general, trust and
704 agency.)
- 705 (f) Fund balance. Represents the fund equity of governmental funds.
- 706 (g) General fund. The fund used to account for all financial resources except
707 those required to be accounted for in another fund.
- 708 (h) Governmental fund. A term used when referring to a government's general,
709 capital project, special revenue or debt service fund.
- 710 (i) Liabilities. Debt or other legal obligations arising out of transactions in the past
711 which must be liquidated at some future date. The term does not include
712 encumbrances.
- 713 (j) Noncurrent. Items receivable or payable after one (1) year.
- 714 (k) Proprietary fund. A term used when referring to a government's enterprise and
715 internal service funds.
- 716 (l) Reserve. An account used to segregate a portion of fund balance that is not
717 appropriated for expenditure or is segregated for specific future use.
- 718 (m) Transfers. Represent residual and/or operating transfers of money from a fund
719 receiving revenue to the fund through which resources are expended.

720 (n) Unreserved fund balance. Is the amount in the general fund which results
721 when liabilities and reserves are deducted from assets.

722 (o) Working capital. Reflects the excess of current assets over current liabilities.

723 (4) The following reserves will be used to compute the unreserved fund balance
724 (surplus/deficit) in the general fund.

725 (a) Those reserves representing an amount segregated from fund balance
726 established for a specific future use including the following:

727 (1) Reserve for encumbrances. An amount set aside for future
728 delivery of goods or services.

729 (2) Reserve for appropriation and estimated revenue carryover.
730 Represents available appropriations authorized by the county
731 board, offset by any related estimated non-property tax
732 revenue, for which the purpose of the appropriation remains.

733 (3) Reserve for the redemption or repurchase of bonded
734 obligations. Represents available appropriations authorized by
735 the county board for the redemption or repurchase of county
736 bonds. However, any appropriation to this reserve from the
737 surplus of the previous fiscal year must be adopted by a vote of
738 two-thirds of the members-elect of the county board.

739 (4) Reserve for future year appropriations. Represents the amount
740 of surplus or deficit from the previous fiscal year which is
741 appropriated in the succeeding years. (For example, 1980
742 surplus appropriated in the 1982 budget.)

743 (b) Those reserves that are not available for expenditure or not available to
744 finance current operations are known as reserves for working capital, including
745 the following:

746 (1) Reserve for imprest accounts. Represents imprest cash
747 amounts established in various departments of the county.

748 (2) Reserve for taxes receivable. Represents the noncurrent
749 portion of taxes receivable due the county.

750 (3) Reserve for loans receivable. Represents the noncurrent
751 portion of loans receivable.

752 (4) Reserve for advances. Represents the noncurrent portion of
753 any advances made by the county to other entities.

754 (5) Reserve for inventories. Represents the amount established for
755 inventories of goods and supplies.

756 (6) Reserve for other noncurrent assets and liabilities. Represents
757 amounts segregated from fund balance which reflect the
758 noncurrent portion of assets and liabilities.

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

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

768 (7) All enterprise funds must submit a quarterly report to the committee on financial and
769 audit, a tabulation of year-to-day expenses and revenues, and projected year-end
770 expenses and revenues. A corrective plan must also be provided for any net year-end
771 deficits.

772 34.08. Shared Services Contracts. The comptroller shall administer and oversee all
773 contracts as defined in Wis. Stats. 66.0301(2).

774 34.09. Audit

775 (1) The comptroller shall perform all audit functions related to county government in
776 accordance with governmental auditing standards issued by the comptroller general of
777 the United States and generally accepted auditing standards. Those duties shall include,
778 but are not limited to, the following:

779 (a) All duties and all powers and responsibilities conferred upon the clerk as auditor
780 under Wis. Stats. 59.47(1).

781 (b) All duties imposed and conferred upon the comptroller by resolution of the county
782 board.

783 (c) Supervise and be responsible for post auditing the fiscal concerns of the county;
784 such audit requirement to include an annual audit of the county's financial
785 statements and the financial statements of the county's employe retirement
786 system as well as periodic reviews of the fiscal records of all county offices,
787 departments, boards and commissions.

788 (d) Examine or cause to be examined by professional consultants, such records and
789 procedures of any county office, department, board or commission as may be
790 necessary relating to program effectiveness, efficiency and propriety of
791 performance, state of compliance with all regulatory authority, and adequacy of
792 internal control over cash and other assets.

793 (e) Make such special examinations of the accounts and financial transactions of any
794 county unit as may be requested by county board resolution.

795 (f) Prepare written reports of all audits and submit same to the county board with
796 copies to the county executive, department of administration and administrative
797 head of the county unit involved. The report where appropriate shall include
798 recommendations for improvements and efficiencies, and include special
799 instances, if any, of illegal or improper expenditures.

800 (g) Reconcile bank accounts pursuant to section 15.15 of the Code.

801 (2) Availability of records to comptroller. The documents, books and records of each county
802 office, department, board or commission, or any agency receiving a grant of county
803 funds, or any agency receiving a grant of federal or state funds through the county and

804 for which the county is accountable shall be available to the director of audits at any and
805 all times with or without notice. Every county unit and grantee is to cooperate with the
806 director of audits and comply with all requests for information relating to this function.

807 34.10. Pension obligation bond reporting.

808 (1) In each year that any such appropriation bonds remain outstanding, the comptroller shall
809 report to the county board of supervisors on the county's success with achieving the
810 goals of the five-year strategic and financial plan, measured against the following
811 benchmarks:

812 (a) Current funding ratio for most recent fiscal year, as compared to optimal funding
813 ratio.

814 (b) Comparison of current funding ratio and prior year funding ratio, and reasons for
815 material changes.

816 (c) Contributions made by the county for the current year, including normal cost, prior
817 service cost and stabilization fund deposits.

818 (d) The amount of outstanding appropriation bonds, and the payments made of
819 principal and interest on such bonds.

820 (e) Status of the contribution plan.

821 (2) Annually, the comptroller shall report to the governor, the department of revenue, the
822 department of administration, and to the chief clerk of each house of the legislature, a
823 report that meets all the criteria of Wis. Stats. 59.85(2)(d)(2).

824

825 **SECTION 8. Chapter 42 of the General Ordinances of Milwaukee County is amended as**
826 **follows:**

827 42.06. - Professional services and other non-professional service contracting.

828 (1) Regardless of the dollar amount of the contract, all county department administrators are
829 required to notify the office in writing prior to publication of an RFP or an RFQ. The

830 department heads and administrators are required to submit an approved CBDP
831 recommendation form to the CBDP office for approval. The office will then furnish to the
832 department administrator a list of certified DBEs and ACDBEs that the department
833 administrator shall use in its selection process unless waived for good cause by the
834 CBDP office upon written request from the department administrator. Written request
835 from the department administrator shall involve the CBDP office in development of DBE
836 or ACDBE specification language to be utilized in the appropriate selection process. The
837 department administrator shall notify the office and the ~~controller~~ comptroller, in writing, of
838 its selection regardless of whether or not a DBE or ACDBE is selected. No contract shall
839 be issued without review and written approval by the CBDP office that provisions of this
840 section have been met.

841

842 **SECTION 9. Chapter 44 of the General Ordinances of Milwaukee County is amended as**
843 **follows:**

844 44.09. - Bid withdrawal, correction and contract award.

845 (a) Bid withdrawal. A bidder may withdraw at any time prior to the time set for bid closing
846 and submit a new bid if done prior to bid closing. A bidder claiming an error or
847 omission after bid closing but prior to bid opening shall immediately notify the
848 department of public works and the bid shall be returned immediately and the bidder
849 shall not be eligible to bid on the work unless it is relet by advertisement.

850 (b) Bid withdrawal after bid opening. If an error or omission is discovered after bid
851 opening, bidder shall immediately give written notice to the department and present
852 clear and satisfactory evidence that it was not caused by carelessness in examining
853 the plans and specifications. If the department is satisfied with the explanation, in
854 accordance with department procedures, the bid documents shall be returned without
855 bid deposit forfeiture.

856 (c) Bid correction. After the time set for bid closing, a bidder shall not be allowed to
857 correct its bid.

858 (d) Execution of contract.

859 (1) Each contract awarded shall be reviewed and countersigned by corporation
860 counsel verifying that the contract complies with all statutes, rules, ordinances,
861 and the county's ethics policy. No contract is valid until so countersigned.

862 (2) All contracts issued shall be reported to and countersigned by the comptroller
863 if he or she determines that the county has, or will have, the necessary funds
864 to pay the liability that the county may incur under the contract. No contract is
865 valid until so countersigned.

866 (3) In addition to the requirements of subsection (1), cContracts shall only be
867 effective upon execution by the contractor and the county, and compliance by
868 the contractor with performance bond and insurance requirements. Fulfillment
869 of these conditions shall be documented by the issue of a notice to proceed
870 from the department to the contractor.

871 (e) Comptroller responsibility.

872 (1) The comptroller shall, on a monthly basis, summarize the reports received
873 from the division concerning public works contracts and provide one (1) copy
874 to the committee on finance and audit and one (1) copy to the county
875 executive

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

882

883 **SECTION 10.** Chapter 46 of the General Ordinances of Milwaukee County is amended as
884 follows:

885 46.03. - Imprest fund for emergency aid. An imprest fund of three thousand five hundred
886 dollars (\$3,500.00) is established for the use of the department of human services in issuing
887 aid checks in emergency cases where it is impossible to make aid payments in the regular

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888 manner. Examples of this condition are, but not limited to, client waiting for a replacement,
889 payments where a computerized bookkeeping machine check cannot be prepared either
890 because of insufficient information or computer inability, checks needed to cover
891 transportation costs for medical treatment, or for special handling where a computerized
892 check would be produced too late, although all computer edit checks are met.

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

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

906 46.09. - Purchase of care and services by the county.

907 (1) Policy. It is deemed to be in the interests of the county that in the purchase of human
908 services, as herein defined, from nongovernmental vendors, that the following policy be
909 observed. It is the policy of the county board that contract amounts proposed for award to
910 any provider recommended to provide human services, except as defined in subsection
911 (3), shall be submitted to the appropriate county board committee for review and
912 recommendation. No contract or contract adjustment, except for services as defined in
913 subsection (3), shall take effect until approved by resolution of the county board.

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

916 (a) "Department" means the department of human services.

917 (b) "Provider" means a nongovernmental public or private agency or proprietary
918 organization furnishing the human services being contractually purchased.

919 (c) "Human services" means:

920 (1) The care or treatment services the department of human services is
921 authorized by statute to provide or purchase; and

922 (2) The services the commission on aging is authorized by law to provide or
923 purchase.

924 (d) "Qualified recipient" means an individual who is being furnished the purchased
925 care or treatment service by a provider pursuant to request of the department or
926 under chapter 46, 53 or 93 of the Code.

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

932 (4) Written contract: minimum provisions.

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

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

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

944 (d) The contract terms shall also include:

945 (1) Clear and concise statement that the final authority for the
946 determination of eligibility for the purchased care or service is the
947 department.

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

950 (3) Clear and concise statement that department representatives, as well
951 as representatives of other appropriate county, state and federal agencies
952 shall have right of visual inspection of a provider's facility at any time
953 during which the care or service is being furnished.

954 (4) Clear and concise statement that the department reserves the right to
955 withdraw any qualified recipient from the program, service, institution or
956 facility of the provider at any time when in the judgment of the department
957 it is in the best interests of the department or of the qualified recipient so to
958 do.

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

963 (6) Appropriate indemnification and insurance provisions.

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

968 (8) All contracts entered into by or on behalf of the county for the purchase
969 of care or treatment services shall, unless waived by the county board,
970 provide for the payment of interest on amounts determined to have been
971 overpaid by the county or to be repaid to the county by provider as a result
972 of post contract reconciliations or audits. The rate of interest shall be the

973 statutory rate in effect for delinquent county property taxes (presently one
974 (1) percent per month or fraction of a month, s. 74.47(1), Wis. Stats.) and
975 the obligation for payment and calculation thereof shall commence upon
976 demand for repayment by the county.

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

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

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

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

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

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

992 (8) Comptroller responsibility.

993 (1) The comptroller shall, on a monthly basis, summarize the reports received
994 from the division concerning public works contracts and provide one (1) copy to
995 the committee on finance and audit and one (1) copy to the county executive

996 (2) The comptroller shall deny payment for any payment request submitted by a
997 contractor to an administrator if all conditions of this chapter have not been met.
998 The comptroller shall report such denials and the reason for denial to the
999 committee on finance and audit along with the monthly report. In such cases, the
1000 administrator may appeal the decision to the committee on finance and audit.

1001 **SECTION 11. Chapter 56 of the General Ordinances of Milwaukee County is amended**
1002 **as follows:**

1003 56.02. - Actions resulting in reduction of revenue.

1004 (1) Each person in charge of any county office, department, agency, or any nondepartmental
1005 account shall submit a written report to the county executive, the committee on finance
1006 and audit of the county board, the office of the comptroller and the department of
1007 administration whenever such person has reason to know or believe that a deficit of
1008 seventy-five thousand dollars (\$75,000.00) or more in any revenue account will occur for
1009 the division of county government under the supervision of that person. The report shall
1010 be submitted as soon as practicable, but shall not exceed ten (10) working days from the
1011 earliest date that such person first has reason to believe or know of the reduction of
1012 anticipated revenue. Such report shall include the reasons for the anticipated revenue
1013 deficit, as well as a recommended plan of action or alternatives to offset such deficit.

1014 (2) The ~~department of administration~~ office of the comptroller shall report, on a monthly
1015 quarterly basis ~~or in a manner determined to be most useful and effective~~, on the financial
1016 condition of the county, which report shall identify all major variances from the adopted
1017 budget on a department-by-department basis, including any revenue deficits reported
1018 under section 56.02(1) and shall include the condition of each of the county's funds and
1019 the claims payable from the funds and shall also include an estimate of the receipts and
1020 disbursements for the current fiscal year.

1021 (3) The county executive is authorized to request and develop a corrective action plan to
1022 address any such reported deficits if it is determined that timely action is necessary. If
1023 such a situation should occur, the corrective action plan shall be reported to the finance
1024 and audit committee and the county board in time for their next regularly scheduled
1025 meetings for approval prior to implementation.

1026 (4) The department of administration, with assistance from the office of the comptroller, shall
1027 monitor, on a timely basis, all departmental operating statements during the fiscal year,
1028 for the purpose of identifying potential fiscal problems including projected revenue
1029 deficits. The department shall report all potential fiscal problems to the responsible
1030 department administrator.

1031 (5) After the close of each fiscal year, the ~~department of administration~~ office of the
1032 comptroller shall prepare a report regarding the surplus/deficit from operations for the
1033 county, including a detail breakdown showing the surplus/deficit in both appropriations
1034 and revenues for each county department. Such report shall be submitted to the county
1035 executive, county board, and to all responsible department administrators. After receipt of
1036 the report, those responsible department administrators indicated as incurring a revenue
1037 deficit of seventy-five thousand dollars (\$75,000.00) or more shall, within ten (10) working
1038 days, respond in writing to the county executive, committee on financial and audit and the
1039 department as to why the revenue deficit occurred. However, in those cases where an
1040 appropriation surplus offsets the revenue deficit, department administrators are not
1041 required to respond regarding the revenue deficit.

1042 56.14. – Records Management.

1043 (3) County records committee. The county records committee (hereinafter referred to as
1044 "committee") shall consist of the following five (5) members or their designees:
1045 corporation counsel; ~~director of audits~~ comptroller; director, department of ~~administration~~
1046 administrative services, who shall serve as chairperson; director of ~~public works~~
1047 transportation; and director of the county historical society. The department of
1048 ~~administration~~ administrative services shall furnish necessary staff assistance to the
1049 committee. The committee shall provide general guidelines to the department records
1050 management program to promote efficient and economical management methods for the
1051 retention, preservation and disposition of county records.

1052 56.30. – Professional Services.

1053 (2)

1054 (a) General policy statement. All county departments and institution administrators are
1055 responsible for procuring professional services and for soliciting, negotiating and
1056 entering into service contracts as defined in section 32.20(17) in accordance with
1057 the provisions of this section. However, the office of the county executive and the
1058 county board shall be exempt from the provisions contained herein with the
1059 exception of subsection (6)(a) and (6)(i) as shall be the department of administration
1060 with the exception of subsection (6)(a) and (6)(i) for the purpose of securing credit
1061 rating services related to debt issuance and administration.

1062 (b) Disadvantaged business enterprise requirement. All county departments and
1063 institutions administrators are required to notify the disadvantaged business
1064 development (CDBP) division in writing prior to entering into professional service
1065 contracts and service contracts as defined in section 32.20(17). Annual percentage
1066 goals for DBE participation on professional services contracts will be established as
1067 set forth by county ordinance. The procedures to be followed by departments
1068 regarding DBE participation shall conform to provisions as contained in chapter 42.
1069 No professional services contract or service contract as defined in section 32.20(17)
1070 shall be issued without review and written approval by the CDBP division that all
1071 provisions of chapter 42 regarding disadvantaged business participation have been
1072 met.

1073 (c) Fiscal constraint statement. Notwithstanding any other provisions of section 56.30,
1074 during a period of fiscal constraint the county board may, by resolution, adopt a
1075 procedure which requires committee on finance and audit review and county board
1076 approval of all professional services expenditures prior to execution of said
1077 contracts.

1078 (d) Reference to ordinance and administrative manual. When a county department or
1079 institution is preparing to begin a contract for professional services the department
1080 should follow the ordinances of this section 56.30, chapter 42 on the requirements
1081 for using disadvantaged business enterprises in county contracting, including
1082 professional services, and administrative manual section 1.13, which provides
1083 further guidance on complying with professional service contracting requirements.

1084 (e) Justification for using professional services. Contract administrators must document
1085 in the contract file the justification for utilizing a professional service contract as
1086 opposed to completing the work using county staff. This justification may or may not
1087 employ a formal cost benefit analysis, depending on the circumstances

1088 (6) Contract.

1089 (a) All contracts, excluding departmental purchase orders, shall be reviewed by the
1090 corporation counsel to determine if they meet the definition of professional
1091 services and to verify that the contracts comply with all statutes, rules, ordinances,
1092 and the county's ethics policy.

- 1093 (b) Approval. The contract must be approved by the office of the corporation counsel
1094 prior to execution.
- 1095 (c) All provisions of the Code governing administration of contracts must be followed.
- 1096 (d) All contracts which have been approved by action of the county board shall
1097 contain language referencing the county board file number and date of county
1098 board approval.
- 1099 (e) All professional services contracts shall contain a provision which provides that
1100 the contractor shall permit the authorized representatives of the ~~county auditor~~
1101 office of the comptroller, after reasonable notice, the right to inspect and audit all
1102 data and records of contractor related to carrying out the contract for a period of
1103 up to three (3) years after completion of the contract.
- 1104 (f) All contracts will be reviewed and approved, in writing, by the county's risk
1105 manager for financial responsibility and liability management, including
1106 appropriate insurance provisions and modifications in indemnity agreements.
- 1107 (g) All county departments and institutions administrators are required to notify the
1108 Community Business Development Partners division in writing prior to entering
1109 into professional services contracts. Annual percentage goals for DBE
1110 participation on professional services contracts will be established as set forth by
1111 county ordinance. The procedures to be followed by departments regarding DBE
1112 participation shall conform to provisions as contained in Chapter 42. No
1113 professional services contract shall be issued without review and written approval
1114 by the CBDP division that all provisions of Chapter 42 regarding disadvantaged
1115 business participation have been met.
- 1116 (h) All contracts shall include the foundation and mechanism for billing for any
1117 professional service provided under the agreement.
- 1118 (i) No contract shall be valid until the office of the comptroller has determined that the
1119 county has, or will have, the necessary funds to pay the liability that the county
1120 may incur under the contract and has countersigned the contract. No contract is
1121 valid until so countersigned.

1122 (8) ~~Controller~~ Comptroller responsibility.

1123 (a) The ~~controller~~ comptroller shall, on a ~~quarterly~~ monthly basis, summarize the
1124 reports received from department administrators concerning professional
1125 services contracts and send one (1) copy to the committee on finance and
1126 audit and one (1) copy to the county executive and one (1) copy to the CDBP
1127 office.

1128 (b) The ~~controller~~ comptroller shall deny payment for any payment request for
1129 professional services submitted by a contractor to an administrator if all
1130 conditions of this chapter have not been met. The ~~controller~~ comptroller shall
1131 report such denials and the reason for denial to the committee on finance and
1132 audit along with the ~~quarterly~~ monthly report. In such cases, the administrator
1133 may appeal the decision to the finance and audit committee.

1134

1135 **SECTION 12. Chapter 57 of the General Ordinance of Milwaukee County is struck in its**
1136 **entirety.**

1137 ~~57.01. -- Department of audit created, duties.~~

1138 ~~(1) There is hereby created an independent "department of audit" for the county with the~~
1139 ~~departmental policies subject to the jurisdiction of the county board through its committee~~
1140 ~~on financial and audit.~~

1141 ~~(2) The department shall be in charge of an administrator designated as "director of audits,"~~
1142 ~~who shall be appointed by the chairperson of the county board pursuant to the provisions~~
1143 ~~of ss. 63.01 — 63.17, Wis. Stats. and shall be subject to confirmation by the county board.~~

1144 ~~(3) The director shall be provided with an adequate number of staff assistants and such other~~
1145 ~~personnel, as in the opinion of the county board are required to carry out the functions~~
1146 ~~and purpose of the department.~~

1147 ~~57.02. -- Duties of director of audits.~~

1148 ~~The director of audits shall:~~

1149 ~~(1) Supervise and be responsible for post auditing the fiscal concerns of the county; such~~
1150 ~~audit requirement to include an annual audit of the county's financial statements and the~~
1151 ~~financial statements of the county's employe retirement system as well as periodic~~
1152 ~~reviews of the fiscal records of all county offices, departments, boards and commissions.~~

1153 ~~(2) Examine or cause to be examined by professional consultants, such records and~~
1154 ~~procedures of any county office, department, board or commission as may be necessary~~
1155 ~~relating to program effectiveness, efficiency and propriety of performance, state of~~
1156 ~~compliance with all regulatory authority, and adequacy of internal control over cash and~~
1157 ~~other assets.~~

1158 ~~(3) Make such special examinations of the accounts and financial transactions of any county~~
1159 ~~unit as may be requested by county board resolution.~~

1160 ~~(4) Prepare written reports of all audits and submit same to the county board with copies to~~
1161 ~~the county executive, department of administration and administrative head of the county~~
1162 ~~unit involved. The report where appropriate shall include recommendations for~~
1163 ~~improvements and efficiencies, and include special instances, if any, of illegal or improper~~
1164 ~~expenditures.~~

1165 ~~(5) Reconcile bank accounts pursuant to section 15.15 of the Code.~~

1166 ~~57.03. – Bond of director of audits. The amount of the official bond of the director of audits~~
1167 ~~shall be fixed by the county board and the cost thereof shall be charged to the proper county~~
1168 ~~appropriation.~~

1169 ~~57.04. – Availability of records to director of audits. The documents, books and records of~~
1170 ~~each county office, department, board or commission, or any agency receiving a grant of~~
1171 ~~county funds, or any agency receiving a grant of federal or state funds through the county~~
1172 ~~and for which the county is accountable shall be available to the director of audits at any and~~
1173 ~~all times with or without notice. Every county unit and grantee is to cooperate with the director~~
1174 ~~of audits and comply with all requests for information relating to this function.~~

1175

1176 **SECTION 13. Chapter 79 of the General Ordinances of Milwaukee County is amended**
1177 **as follows:**

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1178 79.02. - Responsibilities of the director. The director of labor relations shall be responsible
1179 for:

1180 (1) The negotiation of all collective bargaining agreements with certified bargaining
1181 representatives of the employees of the county conducted along policy lines established
1182 by the committee on personnel pursuant to chapter 80. The director of labor relations
1183 shall not agree, on behalf of the county, to any terms or provisions of a negotiated
1184 contract without prior direction and approval from the committee. Prior to drafting any
1185 tentative contract, the director of labor relations shall provide the director of human
1186 resources and the director of employee benefits with a copy of the terms of the proposed
1187 agreement for review relative to administration of said proposal and shall provide the
1188 director of administrative services, fiscal and budget administrator and ~~controller~~
1189 comptroller with a copy of the terms of the proposed agreement for the comptroller's
1190 preparation of a fiscal note relative to the proposed agreement. Such fiscal note shall
1191 include, at minimum, all assumptions used in developing the fiscal note including
1192 actuarial assumptions where appropriate, calculations, estimates, one-time costs and
1193 savings, ongoing costs and savings, annual incremental costs as well as cumulative
1194 costs and shall otherwise be prepared in accordance with established fiscal note policies
1195 and procedures. Subsequent to preparation of the fiscal note - and prior to the drafting of
1196 the tentative contract - a copy of the fiscal note shall be provided to ~~the director of audits~~
1197 ~~and~~ county board staff for review.

1198

1199