

COUNTY OF MILWAUKEE
Inter-Office Communication

Date: April 22, 2026

To: Marcelia Nicholson-Bovell, Chairwoman, Milwaukee County Board of Supervisors

From: Jennifer Folliard, Director of Audits, Office of the Comptroller, Audit Services Division

Subject: From the Director of Audits, Office of the Comptroller, Audit Services Division, an informational report on the External Quality Control Review of the Audit Services Division

File Type: Informational Report

REQUEST

This report is for informational purposes. There is no request at this time.

POLICY

The Audit Service Division (ASD) conducts performance audits which provide elected officials and County management with an objective, third-party analysis of their operations to help them improve performance, reduce costs, and make informed data-driven decisions. ASD's performance Audit duties are defined in Wisconsin State Statute §§ 59.255(2)(i) and Section 34.09 of the Milwaukee County Code of General Ordinances.

Wisconsin State Statute §§ 59.255(2)(i) requires that the Office of the Comptroller's Audit Services Division perform its work in compliance with government auditing standards issued by the Comptroller General of the United States.

Wisconsin State Statutes:	59.255(2)(i)
Milwaukee County Code of General Ordinances:	34.09

BACKGROUND

Government auditing standards require that the Audit Services Division undergo an external quality control review at least once every 3 years. The attached report presents the results of the recently completed external quality control review of the Audit Services Division for the period July 1, 2022 through June 30, 2025.

The review was conducted under the auspices of the Association of Local Government Auditors by a team of seasoned professionals with extensive experience in respected local government audit offices.

The Audit Services Division is pleased to report that the review team has given it a 'clean' opinion with no recommendations for improvement noted.

Please refer the attached external quality control review packet to the Committee on Audit.

This report is informational.

Related File No's:	None
Associated File No's (Including Transfer Packets):	None
Previous Action Date(s):	None

ALIGNMENT TO STRATEGIC PLAN

Describe how the item aligns to the objectives in the [strategic plan](#):

3B: Enhance the County's fiscal health and sustainability

While the County's Audit Services Division performs work related to many of the County's Strategic Plan objectives, the Division's work routinely seeks to enhance the County's fiscal health and sustainability.

FISCAL EFFECT

None

VIRTUAL MEETING INVITES

Jennifer Folliard, Director of Audits
Molly Pahl, Deputy Director of Audits

PREPARED BY:

Paul Grant, Audit Compliance Manager

APPROVED BY:



Jennifer Folliard, Director of Audits, Office of the Comptroller, Audit Services Division

ATTACHMENTS:

External Quality Control Review Packet

cc: Liz Sumner, Milwaukee County Comptroller
David Crowley, Milwaukee County Executive
Milwaukee County Board of Supervisors
Kelly Bablitch, Chief of Staff, Milwaukee County Board of Supervisors
Steve Cady, Research & Policy Director, Office of the Comptroller
Jane Geyer, Research Analyst, Office of the Comptroller
Janelle Jensen, Legislative Services Division Manager, Office of the Milwaukee County Clerk
Ethan Masarik, Committee Coordinator, Office of the Milwaukee County Clerk



External Quality Control Review

of the
Office of Comptroller Audit Services
Division, Milwaukee County, WI

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

for the period July 1, 2022 to June 30, 2025



Association of Local Government Auditors

March 12, 2026

Jennifer L. Folliard, Directory of Audits
600 N. Plankinton Ave., Ste 600
Milwaukee, WI 53203

Dear Mrs. Folliard,

We have completed a peer review of the Office of the Comptroller Audit Services Division, Milwaukee County for the period July 1, 2022, to June 30, 2025. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Milwaukee County Audit Services Division has received a rating of pass.

Based on the results of our review, it is our opinion that the Milwaukee County Audit Services Division's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period July 1, 2022, to June 30, 2025.

Sincerely,

Eduardo Luna
Deputy Independent Performance Auditor
SANDAG

Charisma Fojas
Senior Auditor
Office of the City Auditor, City & County of
Honolulu



Office of the Comptroller
Audit Services Division

Milwaukee County

Jennifer L. Folliard
Molly Pahl

- Director of Audits
- Deputy Director of Audits

March 12, 2026

Mr. Eduardo Luna
Deputy Independent Performance Auditor
SANDAG
1101 Union Street
San Diego, CA 92101

Dear Mr. Luna,

On behalf of the entire staff of the Milwaukee County Office of the Comptroller – Audit Services Division, I would like to acknowledge the professionalism and courtesy exhibited by you and Ms. Charisma Fojas during this engagement. Your review was both comprehensive and thorough.

Thank you both for your time and efforts in completing the peer review engagement of my office.

Sincerely,

Jennifer L. Folliard
Director of Audits

PAG/cah

cc: Charisma Fojas, City & County of Honolulu
Liz Sumner, Milwaukee County Comptroller