

COUNTY OF MILWAUKEE
Inter-Office Communication

Date: December 18, 2025

To: Marcelia Nicholson-Bovell, Chairwoman, Milwaukee County Board of Supervisors
Supervisor Jack Eckblad, Chair, Committee on Audit

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, providing an informational report on the status of recommendations contained in the Parks Infrastructure Revisited Audit Report

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 s. 59.255(2)(i), Wis. Stats. and Section 34.09 of the Milwaukee County Code of General Ordinances.

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

BACKGROUND

At its meeting for the July 2025 cycle, the Committee on Audit reviewed our audit report, "Pictures Worth a Thousand Words: Revisiting Parks from 2009 Shows Almost All Parks Improved Despite Asset Management System Issues," issued in June 2025. The resolution noting County Board concurrence with the report recommendations was adopted.

Attached is a copy of the Executive Summary page that provides general information about our audit. The full audit report is available on the Comptroller's website via the following link:

[Parks Infrastructure Audit Revisited](#)

We are facilitating the submission of the attached status report. The status report provides comments from Parks management regarding its progress toward implementation of the recommendations in our audit report. Based on Parks' comments, one of the eight recommendations has been implemented, and progress has been made toward completion of those that remain open. Given the level of effort required to fully implement the recommendations, we plan to facilitate management's next status report for the July 2026 committee meeting cycle.

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| Related File No's: | 10-52 and 25-464 |
| Associated File No's (Including Transfer Packets): | None |
| Previous Action Date(s): | File No. 25-464 was adopted July 24, 2025 and signed by the County Executive July 31, 2025. |

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

The report recommendations seek 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

Guy Smith, Executive Director, Parks Recreation and Culture

James Tarantino, Deputy Director, Parks Recreation and Culture

Vanessa Koster, Director of Administration, Parks Recreation and Culture

Aaron Hertzberg, Executive Director, Department of Administrative Services

Amy Turim, Deputy Director - Operations, Department of Administrative Services

PREPARED BY:

Paul Grant, Audit Compliance Manager

APPROVED BY:

Jennifer Folliard, Director of Audits

ATTACHMENTS:

Executive Summary

Status Report

cc: Liz Sumner, Milwaukee County Comptroller
Audit Committee Members
David Crowley, Milwaukee County Executive
Guy Smith, Executive Director, Parks Recreation and Culture, Milwaukee County Parks
James Tarantino, Deputy Director, Parks Recreation and Culture, Milwaukee County Parks
Aaron Hertzberg, Director, Department of Administrative Services
Amy Turim, Deputy Director – Operations, Department of Administrative Services
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, Director of Legislative Services, Office of the Milwaukee County Clerk
Ethan Masarik, Committee Coordinator, Office of the Milwaukee County Clerk