From the Comptroller, requesting authorization to amend Section 56.11 of the Milwaukee County Code of General Ordinances to update responsibility for fixed asset records, by recommending adoption of the following:

A RESOLUTION/ORDINANCE

WHEREAS, in December 2024, the Audit Services Division (ASD), Office of the Comptroller (the Comptroller), issued the report titled, "*County Needs to Establish Clear Roles, Responsibilities, and Procedures for Grant Management*," received by the Milwaukee County Board of Supervisors (County Board) in adopted File No. 24-1074; and

WHEREAS, Section 56.11 of the Milwaukee County Code of General Ordinances (the Code) assigns responsibility for fixed asset records to the Central Accounting section of the former Department of Administration (DOA); and

WHEREAS, after the Comptroller was established under 2011 State of Wisconsin Act 62, central accounting and other financial functions were transferred from the DOA to the Comptroller; and

WHEREAS, the DOA was later renamed the Department of Administrative Services; and

WHEREAS, since the transfer, the Comptroller has maintained Milwaukee County's (the County) central fixed asset records and prepared its fixed asset reports; and

WHEREAS, Recommendation 8 of the ASD, Comptroller, report adopted by the County Board directed the Comptroller to propose ordinance amendments reflecting the Comptroller's responsibility for preparing the fixed asset report using information submitted by County departments; and

WHEREAS, Recommendation 9 of the ASD, Comptroller report adopted by the County Board directed the Comptroller to develop written procedures requiring departments to provide Federal funding information required under the Federal Uniform Guidance, Title 2, Code of Federal Regulations, Part 200; and

WHEREAS, on June 22, 2026, the Comptroller issued Administrative Manual of Operating Procedures (AMOP) 07.04, Milwaukee County Fixed Asset Procedure, establishing Countywide standards for managing, capitalizing, inventorying, reporting, transferring, and disposing of fixed assets, including identifying funding sources; and

WHEREAS, AMOP 07.04 identifies the Comptroller as the responsible department, assigns it responsibility for central fixed asset records, and requires departments to follow established reporting procedures; and

WHEREAS, amending Section 56.11 of the Code to replace references to the Central Accounting Section of the DOA with the Comptroller will align the Code with the County's current structure, financial practices, 2011 Wisconsin Act 62, AMOP 07.04, and implement Recommendations 8 and 9; and

WHEREAS, the Committee on Finance, at its meeting of July 23, 2026, recommended adoption of File No. 26-588 (vote 7-0); now, therefore,

BE IT RESOLVED, the Milwaukee County Board of Supervisors hereby amends Section 56.11 of the Milwaukee County Code of General Ordinances, by adopting the following:

AN ORDINANCE

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

SECTION 1. Section 56.11 of the Milwaukee County Code of General Ordinances is hereby amended as follows:

56.11. - Control and disposal of county-owned property.

(1) *Purpose.* It is the purpose of this section to provide regulations for the control and disposal of county-owned property. The heads of all departments, boards or commissions having jurisdiction over such property shall comply with the provisions herein.

(2) Definitions.

(a) "Property" as used in this section shall mean all equipment, furniture and fixtures owned by the county of a value to be determined by the **~~department of administration~~** **comptroller** as defined in the administrative manual. It shall also mean those items not meeting the above provisions but due to the nature of the asset, property control is recommended based on a determination by the **~~department of administration~~** **comptroller**.

(b) "Departments" as used in this section shall include all courts, departments, divisions, subdivisions, boards, agencies, commissions, or bodies connected with the government of the county.

(c) "Facilities management" as used in this section shall mean the division of facilities management within the county department of ~~public works~~ **administrative services**.

(d) ~~"Department of administration"~~ **"Comptroller"** as used in this section shall mean the **office of the comptroller** central accounting ~~section~~ **division**.

(3) *Property record and inventory.* It shall be the responsibility of the ~~department of administration~~ **comptroller** to maintain a perpetual inventory of such property which shall show its date of acquisition, cost of property, general description, identification number, and other pertinent data, together with an indication of the department to which it is assigned, its location, and date and manner of disposition. Guidelines to maintain the inventory records will be the responsibility of the ~~department of administration~~ **comptroller**. Property records on equipment disposed of shall be retained for a period of seven (7) years after disposition.

(4) All county property as defined in this section shall have an appropriate county identification tag applied by the department.

(5) *Disposition of property.*

(a) All department heads shall be responsible for property assigned to their department. There shall be no permanent disposition or transfer of any property by a department without prior approval of facilities management. Department heads must notify the ~~department of administration~~ **comptroller** when the property to be disposed of is traded for replacement property.

(b) Prior to disposal, facilities management shall communicate and offer surplus property to county departments. Any department which requests surplus property from facilities management shall be responsible for securing such property from facilities management. For items of potential historical value, facilities management shall offer the Milwaukee County Historical Society the opportunity to secure the property from facilities management.

(c) Facilities management may sell unwanted property by one of the following methods:

(1) Competitive bid, in conjunction with the procurement division of the department of ~~administration~~ **administrative services**.

(2) Public auction, in conjunction with the procurement division of the department of ~~administration~~ **administrative services**.

(3) Offer to the public at fixed price. Sale price established by facilities management.

(4) Donation on a rotating basis to nonprofit agencies which have registered with facilities management.

(5) Sale for salvage value.

(6) Scrap for no value.

(6) *Annual review of equipment.* It shall be the duty of the ~~**department of administration**~~ **comptroller** to annually survey all property subject to the provisions of this section. As part of the annual review process, the ~~**department of administration**~~ **comptroller** will attempt to ascertain whether property is of antique or historical value.

(7) *Property pool.* Facilities management is authorized to maintain an equipment pool of property being disposed of by other departments.

(8) *Rental of equipment.* Departments will be permitted to rent equipment when funds for such purposes have been provided in their appropriations but are not authorized to enter into rental-purchase agreements.

(9) *Forms and procedures.* The ~~**department of administration**~~ **comptroller** shall prescribe all forms and procedures necessary to carry out the intent of this section.

(10) *Prohibited practices.*

(a) Donations of county property to private individuals, for-profit organizations, or county employes are prohibited.

(b) Sales to county employes are prohibited unless items are sold at announced public sales or auctions. Prices shall be fixed by facilities management in consultation with the appropriate departments (e.g. computers, consultation with the ~~**DOA**~~ **department of administrative services** information management services division).

(c) Departments shall not surplus property but must notify facilities management of property no longer needed.

SECTION 2. The provisions of this Ordinance shall become effective upon passage and publication.

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