

COUNTY OF MILWAUKEE
Inter-Office Communication

Date: February 12, 2026

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

From: Jennifer Folliard, Director of Audits, Audit Services Division

Subject: From the Director of Audits, Office of the Comptroller, Audit Services Division, an informational report on the status of recommendations contained in the Cash Handling Manual Audit Report

File Type: Informational Report

REQUEST

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

POLICY

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

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

BACKGROUND

At its meeting in the September 2025 cycle, the Committee on Audit reviewed our audit report, "Cash, Check, and Credit Card Payments: Best Practices Call for Written Policies and Procedures; Departments Have Some But Not All Recommend Elements," issued in August 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:

[Cash Handling Manual Audit Report](#)

We are facilitating the submission of the Office of the Comptroller and selected department's (Recommendation 3) first status report regarding its progress toward implementation of the five recommendations in our audit report. Based on the comments provided by the Office of the Comptroller management and selected departments in the attached status report, two of the five recommendations are open and efforts to implement them continues.

This status report is informational. Due to the remaining efforts required to implement the last one of our recommendations, we will facilitate submission of management's next status report for the September 2026 committee meeting cycle.

Related File No's:	25-538
Associated File No's (Including Transfer Packets):	None
Previous Action Date(s):	File No. 25-538 was adopted September 18, 2025, and signed by the County Executive September 24, 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

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
Liz Sumner, Comptroller
James Moon, Deputy Comptroller

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
James Moon, Milwaukee County Deputy Comptroller
Audit Committee Members
David Crowley, Milwaukee County Executive
Aaron Hertzberg, Director, Department of Administrative Services
Isaac Rowlett, Director, Strategy, Budget, and Performance
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
Department Heads (included in audit sample)
Department Financial Managers (included in audit sample)