



**County of Milwaukee  
Summary Observations From Our 2024 Audit  
Presented to the County Board of Supervisors  
September 2025**

**Audit Service Team**

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Baker Tilly has subcontracted with Coleman & Williams to provide audit services to Milwaukee County and assist in the issuance of the reports on compliance with federal and state awards and the Milwaukee Mitchell International Airport PFC and the Milwaukee County Transit System Database reports.

**I. Reports Issued**

Report Titles / Information Included Within Reports

a. 2024 Annual Comprehensive Financial Report

2024 financial statements of the County including the independent auditors' report, management's discussion and analysis, introductory and statistical sections.

Opinions issued

- The financial statements are fairly presented in accordance with accounting principles generally accepted in the United States of America applied on a consistent basis.
- Implementation of GASB Statements No. 100 and No. 101
- All appropriate disclosures have been properly presented in the financial statements.

b. Report on Passenger Facility Charges on the Milwaukee Mitchell International Airport for the Year Ended December 31, 2024

c. Agreed Upon Procedures (AUP) of the Milwaukee County Transit System Specified by the Federal Transit Administration

## **II. Audit Results**

### a. Reporting and Insights from the 2024 Audit

- Current year scope for testing and reporting to management was determined based on our overall risk assessment and is relatively consistent with the prior year.
- No material weaknesses identified
- Information regarding the audit process.
- Matters required by professional standards to be reported annually to the County Board of Supervisors by Baker Tilly.
- Informational points.

### b. 2024 Communication to Those Charged with Governance and Management

- Business and internal control comments and observations identified during the audit including County management's responses to the comments and observations.

### c. Other Observations

- Significant improvement in year end close process from 2023 audit.
- We received full cooperation from the County and had a good working relationship.
- We look forward to continuing our relationship with the County.

## **III. Reports to be Issued and Discussed at Future Meeting**

### a. 2024 Single Audit Report

Schedules of Federal and State awards for the year ended December 31, 2024 and related compliance reports and opinions.

## **IV. Questions**