

**COUNTY OF MILWAUKEE**  
Inter-Office Communication

Date: June 4, 2026

To: Marcelia Nicholson-Bovell, Chairwoman, Milwaukee County Board of Supervisors  
Steve F. Taylor, Chair, Committee on Finance

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 (ASD), an informational report containing documents supporting ASD's UHC contract communications timeline.

File Type: Informational Report

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**REQUEST**

This report is for informational purposes and is provided at the request of the Chairman of the Committee on Finance. There is no request at this time.

**POLICY**

The duties and responsibilities of the Office of the Comptroller Audit Services Division (ASD) are described in Wisconsin State Statute 59.255(2)(i) and Sections 34.09 and 34.095 of the Milwaukee County Code of General Ordinances.

Wisconsin State Statutes:	Wis Stats. 59.255(2)(i)
Milwaukee County Code of General Ordinances:	Sections 34.09 and 34.095

**BACKGROUND**

On February 2, 2026, ASD provided a timeline showing our office's interactions with the former Director of Total Rewards regarding audit clause discussions related to the United Health Care contract. This timeline was attached to File No. 26-272. The timeline and underlying emails which support the timeline are attached to this report. ASD previously compiled the emails related to the timeline that are included in this report in response to a public records request. The Office of Corporation Counsel assisted ASD in removing emails subject to attorney-client privilege and redacting portions of email attachments that were not subject to disclosure under public records law.

The County's contracting process, including roles and responsibilities, is outlined in the County's Administrative Manual of Operating Procedures (AMOP), [Chapter 15.01](#). Apart from reviewing requested modifications to the County's standard audit clause, ASD does not have a role in the execution of contracts to maintain our office's independence as required under Government Auditing Standards. The County's standard audit language, which is based on the provisions of Sections [34.09](#) and [34.095](#) of the Milwaukee County

Code of General Ordinances, is required in contracts to protect the accountability of County resources. Audit clause protections are in place for our office and also for departmental management overseeing the agreement. Our office requires a copy of draft contracts to perform any review of audit clause modifications. Most County contracts contain unmodified standard audit clause language.

### **ALIGNMENT TO STRATEGIC PLAN**

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

- 1A: Reflect the full diversity of the County at every level of County government
- 1B: Create and nurture an inclusive culture across County government
- 1C: Increase the number of County contracts awarded to minority and women-owned businesses
- 2A: Determine what, where, and how we deliver services to advance health equity
- 2B: Break down silos across County government to maximize access to and quality of services offered
- 2C: Apply a racial equity lens to all decisions
- 3A: Invest “upstream” to address root causes of health disparities
- 3B: Enhance the County’s fiscal health and sustainability
- 3C: Dismantle barriers to diverse and inclusive communities

Audit reports can relate to many of the areas included in the County’s Strategic Plan. Many audits seek to enhance the County’s fiscal health and sustainability.

### **FISCAL EFFECT**

N/A

### **VIRTUAL MEETING INVITES**

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

### **PREPARED AND APPROVED BY:**



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

### **ATTACHMENT:**

Attachment 1: ASD Timeline with Email Support Attached

cc: Liz Sumner, Milwaukee County Comptroller  
Members, Milwaukee County Board of Supervisors  
David Crowley, Milwaukee County Executive  
Scott Brown, Corporation Counsel  
Kelly Bablitch, Chief of Staff, Milwaukee County Board of Supervisors  
Mary Jo Meyers, Chief of Staff, Milwaukee County Executive  
Stephen Cady, Research and Policy Director, Office of the Comptroller  
Jane Geyer, Research Analyst, Office of the Comptroller  
Janelle M. Jensen, Director of Legislative Services, Office of the County Clerk  
Clarence Kinnard, Committee Coordinator, Office of the County Clerk