

From the Director of Audits, Office of the Comptroller, Audit Services Division, an audit report titled "Cash, Check, and Credit Card Payments: Best Practices Call for Written Policies and Procedures; Departments Have Some But Not All Recommended Elements," by recommending adoption of the following:

A RESOLUTION

WHEREAS, in prior years, the Audit Services Division (ASD), Office of the Comptroller (Comptroller), issued audit reports regarding the Department of Parks, Recreation, and Culture (DPRC) based on unannounced cash counts and a review of DPRC's policies and procedures on cash handling; and

WHEREAS, the Government Finance Officers Association publishes best practices for entities for their cash-handling documents; and

WHEREAS, many Milwaukee County (the County) departments take cash payments; and

WHEREAS, ASD, Comptroller, undertook an audit to assess whether select cash-handling departments had written procedures that align with best practices; and

WHEREAS, ASD, Comptroller, issued an audit report titled "*Cash, Check, and Credit Card Payments: Best Practices Call for Written Policies and Procedures; Departments Have Some But Not All Recommended Elements*" (the Report); and

WHEREAS, five recommendations are provided in the Report; and

WHEREAS, a response to the Report recommendations was received from the Comptroller and is included as Exhibit 2 of the report; and

WHEREAS, the Committee on Audit, at its meeting of September 8, 2025, recommended adoption of File No. 25-538 (vote 6-0); now, therefore,

BE IT RESOLVED, the Milwaukee County Board of Supervisors concurs with the recommendations contained in the Audit Services Division, Office of the Comptroller, audit report titled "*Cash, Check, and Credit Card Payments: Best Practices Call for Written Policies and Procedures; Departments Have Some But Not All Recommended Elements*."

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09/08/25

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