



Milwaukee County

Meeting Minutes Committee on Audit

Chairperson: Supervisor Jack Eckblad
Vice-Chairperson: Supervisor Felesia A. Martin
Supervisor Deanna Alexander
Supervisor Shawn Rolland
Supervisor Kathleen Vincent
Supervisor Sky Z. Capriolo

Coordinator: Ethan T. Masarik (414) 278-4251
Research Analyst: Jane Geyer (414) 278-4742

Monday, September 8, 2025

3:00 PM

Room 203-R and Microsoft Teams
County Legislative Information Center

HYBRID MEETING

This meeting was held in Room 203-R, and was live-streamed on the County Legislative Information Center: <https://milwaukeecounty.legistar.com/Calendar.aspx>

Call To Order

Roll Call at 3:01 p.m.

Present 6 - Martin, Alexander, Rolland, Vincent, Capriolo and Eckblad

Supervisors Deanna Alexander, Kathleen Vincent, and Sky Z. Capriolo appeared virtually for today's meeting.

Supervisor Shawn Rolland appeared virtually and in person for today's meeting.

**AUDIT SERVICES DIVISION
OFFICE OF THE COMPTROLLER - 3**

- 1 [25-558](#) From the Director of Audits, Audit Services Division, Office of the Comptroller, providing an informational packet of reports from the 2024 countywide audit services performed by the County's External Auditors **(INFORMATIONAL ONLY UNLESS OTHERWISE DIRECTED BY THE COMMITTEE)**

Attachments: [25-558 REPORT](#)
 [25-558 AUDIT SUMMARY OBSERVATIONS](#)
 [25-558 ANNUAL COMPREHENSIVE FINANCIAL REPORT \(259 pages\)](#)
 [25-558 PASSENGER FACILITY CHARGES REPORT](#)
 [25-558 MCTS AGREED UPON PROCEDURES REPORT](#)
 [25-558 COMMUNICATIONS TO GOVERNANCE AND MANAGEMENT](#)
 [25-558 REPORTING AND INSIGHTS FROM 2024 AUDIT](#)

APPEARANCE:

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

Paul Frantz, Principal, Baker Tilly US, LLP (Baker Tilly), appeared and spoke for information only regarding this Informational Report.

Michelle Walter, Senior Manager, Baker Tilly, appeared but did not speak regarding this Informational Report.

This Informational Report was DISCUSSED WITH NO ACTION TAKEN.

CLOSED SESSION - ITEM 2

The Committee may adjourn into closed session under the provisions of Section 19.85(1)(d), Wisconsin State Statutes (State Statutes), for the purpose of considering strategy for crime detection or prevention; and Section 19.85(1)(e), State Statutes, for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

At the conclusion of the closed session, the Committee may reconvene in open session to take whatever action(s) it may deem necessary.

A motion was made by Supervisor Martin to ADJOURN INTO CLOSED SESSION to consider Item 2, under the provisions of Sections 19.85(1)(d) and 19.85(1)(e), State Statutes. The motion **PREVAILED** by the following vote:

Aye: 6 - Martin, Alexander, Rolland, Vincent, Capriolo and Eckblad

2 [25-559](#)

From the Director of Audits, Audit Services Division, Office of the Comptroller, providing a confidential informational report on an information technology internal control recommendation associated with the external audit of Milwaukee County's annual financial statements
(INFORMATIONAL ONLY UNLESS OTHERWISE DIRECTED BY THE COMMITTEE)

Attachments: [25-559 REPORT](#)

APPEARANCES:

Ethan T. Masarik, Committee Coordinator, Legislative Services, Office of the County Clerk

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

Item 2 was discussed in both Open and Closed Session.

This Informational Report was **DISCUSSED WITH NO ACTION TAKEN.**

The Committee was in Closed Session from 3:15 p.m. to 4:03 p.m.

The Committee Reconvened in Open Session at 4:03 p.m.

A motion was made by Supervisor Martin that the Committee **RECONVENE** in Open Session. The motion **PREVAILED** by the following vote:

Aye: 6 - Martin, Alexander, Rolland, Vincent, Capriolo and Eckblad

Upon reconvening in Open Session, the roll was taken and six members were present.

Roll Call at 4:03 p.m.

Present 6 - Martin, Alexander, Rolland, Vincent, Capriolo and Eckblad

Supervisors Deanna Alexander, Kathleen Vincent, and Sky Z. Capriolo appeared virtually for today's meeting.

- 3 [25-538](#) 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"

Attachments: [25-538 REPORT](#)
 [25-538 RESOLUTION](#)
 [25-538 FISCAL NOTE](#)
 [25-538 POWERPOINT \(received 09/05/25\)](#)
 [25-538 COUNTY BOARD RESOLUTION](#)

APPEARANCE:

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

Molly Pahl, Deputy Director, ASD, Comptroller, appeared but did not speak regarding this Action Report.

A motion was made by Supervisor Rolland that this Action Report be **RECOMMENDED FOR ADOPTION**. The motion **PREVAILED** by the following vote:

Aye: 6 - Martin, Alexander, Rolland, Vincent, Capriolo and Eckblad

E-COMMENTS - 1

- 4 [25-69](#) eComments submitted to the Committee on Audit via the County Legislative Information Center (CLIC).

*The Office of the County Clerk collects eComments submitted via CLIC, and appends these official public records to Reference File No. 25-69 at the conclusion of each meeting.

APPEARANCES:

Elizabeth "Liz" Sumner, Milwaukee County Comptroller, Office of the Comptroller

Ethan T. Masarik, Committee Coordinator, Legislative Services, Office of the County Clerk

Rick Schultz appeared and spoke for information only regarding this Reference File.

There were no eComments submitted for the September 8, 2025, meeting.

The September 8, 2025, record of eComments was DISCUSSED WITH NO ACTION TAKEN.

Length of Meeting: 3:01 p.m. to 4:22 p.m.

Adjourned,

**Ethan T. Masarik
Committee Coordinator
Legislative Services, Office of the County Clerk
Committee on Audit**

Deadline for the next meeting:

The next regular meeting for the Committee on Audit is Monday, December 1, 2025, at 3:00 p.m.

Approval Tracking System review must be completed in Legistar on or before Friday, November 14, 2025, at 5:00 p.m., for the December meeting cycle.