

**County of Milwaukee
Summary Observations From Our 2018 Audit
Presented to the Finance and Audit Committee
September 13, 2019**

Audit Service Team

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Baker Tilly has subcontracted with Coleman & Williams to provide audit services to Milwaukee County and issue the reports on compliance with federal and state awards and the General Mitchell International Airport PFC and the Paratransit reports.

I. Reports Issued by Baker Tilly

Report Titles / Information Included Within Reports

a. 2018 Comprehensive Annual Financial Report

2018 financial statements of the County including the independent auditors' report, management's discussion and analysis, introductory and statistical sections.

b. Employees' Retirement System ("ERS") 2018 Annual Report of the Pension Board

2018 ERS financial statements and the independent auditors' report.

c. 2018 Communication to Those Charged with Governance and Management

No material weaknesses in internal control over financial reporting were identified.

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

d. Audit Communications Letter to Those Charged with Governance

Matters required by professional standards to be reported annually to the Finance and Audit Committee by Baker Tilly Virchow Krause.

II. Audit Results by Baker Tilly

- a. 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.

- b. Opinion 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 Statement No. 75

All appropriate disclosures have been properly presented in the financial statements.

- c. Other Observations

Cooperation by County personnel was good.

We look forward to continuing our relationship with the County.

III. Reports Issued by Coleman & Williams

- a. 2018 Single Audit Report

Schedules of Federal and State awards for the year ended December 31, 2018 and related compliance reports and opinions.

- b. General Mitchell International Airport Schedule of Passenger Facility Charges for the Year Ended December 31, 2018

Schedule of PFC funds and compliance reports.

- c. Milwaukee County Paratransit and Transit System Database Reports

Compliance reports.

IV. Audit Results by Coleman & Williams

- a. Opinions issued

The schedules of federal and state awards are fairly presented in accordance with accounting principles generally accepted in the United States of America applied on a consistent basis.

The County complied in all material respects with the compliance requirements that could have a direct and material effect on each of its major federal and major state programs.

- b. No material weaknesses in internal control over federal and state programs were identified.
- c. No identification of noncompliance material to federal or state programs.
- d. No instances of noncompliance with federal or state programs were identified.

V. Questions