

# OFFICE OF THE **COMPTROLLER**

**2025 ANNUAL REPORT**

MILWAUKEE COUNTY  
OFFICE OF THE COMPTROLLER



OFFICE OF THE  
**COMPTROLLER**

**FROM THE DESK OF  
MILWAUKEE COUNTY COMPTROLLER LIZ SUMNER**

Dear Residents of Milwaukee County,

I am pleased to present the Annual Report of the Milwaukee County Comptroller's Office. This year, we celebrate our achievements and introduce our new strategic plan, which sets a clear vision for fiscal responsibility, equity, and innovation.

Our mission is to safeguard the County's financial integrity through independent reporting, proactive guidance, and collaborative oversight. We are guided by the values of Inclusion, Influence, Integrity, and Innovation, ensuring our decisions reflect the diversity and needs of our community.

The strategic plan focuses on three key areas:

- **Employee Engagement:** We are committed to staff development and fostering an inclusive workplace.
- **Fiscal Integrity:** We strive to be a trusted fiscal authority, enhancing transparency and accountability.
- **Operational Efficiency:** We are modernizing processes and promoting collaboration across departments.

We are dedicated to advancing Milwaukee County's goals of intentional inclusion and investing in equity. Our initiatives include expanding outreach, modernizing technology, and strengthening partnerships to build a resilient county for all residents.

Thank you for your trust and support. It is an honor to serve as your Comptroller, and I remain committed to working with you and for you to build a stronger, brighter future for our community.



Sincerely,

Liz Sumner  
Milwaukee County Comptroller

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# SECTION 1

OVERVIEW

## OVERVIEW OF THE OFFICE OF THE COMPTROLLER

The Office of the Comptroller’s vision is that we are a model of excellence in public financial management, leading with independence and integrity to support a healthier and more equitable Milwaukee County. The mission of the Office is to safeguard the County’s financial integrity through independent reporting, proactive guidance, and collaborative oversight that strengthens public service delivery.

The Office of the Comptroller consists of eight divisions:

- Accounting
- Accounts Payable
- Administration
- Audit Services
- Capital Finance
- Financial Services
- Payroll
- Research Services



**Accounting** oversees financial transactions, ensuring accurate records, and adherence to accounting standards.

**Accounts Payable** manages the timely processing of invoices and payments, ensuring accurate financial transactions.

**Administration** manages financial operations, ensuring accurate budgeting, reporting and fiscal compliance.

**Audit Services** independently assesses financial operations and controls, ensuring compliance, and operational efficiency.

**Capital Finance** manages funding for long-term infrastructure and investment projects, ensuring strategic use of financial resources.

**Financial Services** drives strategic decision-making through accurate forecasting and in-depth financial analysis.

**Payroll** ensures accurate and timely compensation for employees, maintaining compliance with tax regulations and policies.

**Research Services** supports data-driven decision-making by providing accurate analysis, insights, and research to inform decisions.



# SECTION 2

STRATEGIC PLAN

# OFFICE OF THE COMPTROLLER

## 2025-2027 STRATEGIC PLAN

The Office of the Comptroller’s vision is that we are a model of excellence in public financial management, leading with independence and integrity to support a healthier and more equitable Milwaukee County.

The Office of the Comptroller’s mission is that we safeguard the County’s financial integrity through independent reporting, proactive guidance, and collaborative oversight that strengthens public service delivery.



The Office of the Comptroller’s values align to those of the County as a whole:

- **Inclusion:** We actively seek diverse perspectives when making decisions.
- **Influence:** We collectively use our power to positively impact our community.
- **Integrity:** We do the right thing even when no one is looking.
- **Innovation:** We implement new and efficient ways to accomplish our goals.

### MILWAUKEE COUNTY GOALS

#### Create Intentional Inclusion

1A

Reflect the full diversity of Milwaukee County at every level of county government.

2A

Create and nurture an inclusive culture across Milwaukee County.

3A

Increase the number of Milwaukee County contracts awarded to minority and women-owned businesses.

#### Bridge The Gap

2A

Determine what, where and how we deliver services based on the resolution of health disparities.

2B

Break down silos across Milwaukee County government to maximize access and quality of services offered.

3C

Apply a racial equity lens to all decisions.

#### Invest In Equity

3A

Invest “upstream” to address root causes of health disparities.

3B

Enhance Milwaukee County’s fiscal health and sustainability.

3C

Dismantle barriers to diverse and inclusive communities

More specifically, the Office of the Comptroller delivers on its mission by advancing three focus areas below, each of which align to one or more of Milwaukee County’s overall strategic goals. The table below shows alignment between the Office of the Comptroller’s and Milwaukee County’s goals. It also explains how we will know we are successful in achieving our goals.

The Office of the Comptroller’s Focus Areas	County Goal Alignment	2027 Goals	We will know we’re successful when we...
<b>Employee Engagement</b>	1A 1B	Increase awareness of staff training and advancement opportunities.	Ensure a standardized performance review rating system is implemented.  At least 90% of staff complete one or more training opportunities each year.
	1A 1B	Engage all staff in shaping workplace culture and influencing operational practices to foster a more inclusive and effective work environment.	Distribute an annual survey to gather input on strategic planning and workplace sentiment.  Implement one office improvement based on staff suggestions from the annual survey. · Achieve a 2-point increase in employee engagement survey results.
	1A 1B	Establish a standardized workplace to promote consistency, accountability, and a positive work environment.	Launch new work rules for the Department
<b>Fiscal Integrity</b>	3B	Position the Office as an independent and trusted fiscal authority within Milwaukee County.	Establish a workgroup to review and revise all County fiscal notes.  Publish an annual communication summarizing the Office’s key activities and outcomes.
	2B	Increase awareness and understanding of the Office’s roles and responsibilities across County departments and stakeholders.	Complete a yearly assessment of division roles and responsibilities to ensure alignment with organizational goals.  Refresh and modernize the Comptroller’s website and social media presence to improve communication and engagement.
<b>Operational Efficiency</b>	2B 3B	Increase knowledge sharing and eliminate information silos to strengthen collaboration and alignment within the County’s financial structure.	Identify 100% of procedures and processes across all divisions by the end of 2026, document at least 50% by the end of 2027, and complete full documentation by 2028.  Ensure that 90% of documented processes can be performed by more than one staff member to support continuity and cross-training.
	3A 3B	Develop a comprehensive financial guide and unified set of policies for all County Departments.	Have an approved Administrative Manual of Operating Procedures (AMOP) regarding the County’s financial policies.

To learn more about Milwaukee County’s journey toward achieving racial equity, please visit [county.milwaukee.gov/EN/Vision](https://county.milwaukee.gov/EN/Vision).



# SECTION 3

2025 ANNUAL REPORT

# 2025 IN REVIEW

## ACCOUNTING

Completed the 2024 ACFR ahead of schedule

Improved Year-End Close efficiency

Reduced post-Year-End Close adjustments from 110 to 31

## ACCOUNTS PAYABLE

Implemented Yoga (AI-enabled software)

Utilized advanced cybersecurity technology

Reduced manual data entry, minimizing errors

## ADMINISTRATION

Developed Mission and Vision statements

Produced the 2025-2027 Strategic Plan

## AUDIT SERVICES

Conducted three performance audits

Managed the County's Fraud Hotline

## CAPITAL FINANCE

Updated County's Debt Service Reserve Policy

2025 Capital Improvements Committee meetings

## FINANCIAL SERVICES

Submitted NICRA to the federal government

Established Grants Compliance Management FTE

2026-2030 Five-Year Financial Forecast

## PAYROLL

Implemented Dayforce Wallet

2025 Dayforce Champion of Innovation Award

Data Governance Steering Committee

## RESEARCH SERVICES

Overview of the 2026 CEX Rec. Budget

Recap of the 2026 Adopted Budget (English/Spanish)

Engaged in various committees and task forces

# ACCOUNTING



## PROFILE

The Accounting Division performs the County's central accounting function, which includes financial analysis, fiscal reporting and preparation for external audit, all in compliance with generally accepted accounting principles, federal and state laws, administrative rules, County Ordinances and grant regulations. In addition, the division prepares the Annual Comprehensive Financial Report (ACFR) and the Single Audit report of federal and state awards. and provides technical assistance to other departments.

## 2025 IN REVIEW

**Completed the 2024 ACFR  
ahead of schedule**

**Improved Year-End Close  
efficiency**

**Reduced post-Year-End Close  
adjustments from 110 to 31**

The division successfully completed the 2024 Annual Comprehensive Financial Report (ACFR) ahead of schedule, ensuring timely and accurate reporting of the County's financial position. In addition, Central Accounting significantly improved Year-End Close efficiency by streamlining reconciliations, standardizing journal entry workflows, and improving communication with departmental fiscal leads. It also strengthened Year-End Close controls by reducing post-close adjustments (from 110 to 31), improving documentation, and implementing updated internal controls, including revised AMOPs and a new bad-debt memo.

## FUTURE STATE

The division is finalizing a contract with Workiva to implement new ACFR software, which will streamline reporting processes, increase staff capacity, improve transparency, and strengthen collaboration across departments during ACFR preparation and the annual financial audit. These enhancements are expected to



support more efficient financial management and better inform County decision-making, aligning with the 2026 goal of receiving the Certificate of Achievement for Excellence in Financial Reporting (COA) from the Government Finance Officers Association (GFOA). Achieving this goal will require improving ACFR production quality, ensuring full compliance with GFOA reporting standards, and submitting a complete, timely, and well supported application through the Awards Management System. In 2026, Central Accounting will strengthen the consistency and accuracy of departmental accounting entries and year-end close activities by implementing standardized journal entries and leveraging technology to reduce manual effort and last-minute adjustments.

# ACCOUNTS PAYABLE



## PROFILE

The Accounts Payable Division is responsible for establishing countywide payment procedures, coordinating with Procurement, encumbering purchases, paying vendor invoices, developing and maintaining the accounts payable systems, and providing technical assistance to departments. Payments for products and services are provided in accordance with government regulations, accounting standards, and applicable laws and ordinances. Internal controls are in place to prevent errors, fraud, and the misuse of taxpayer money. All County departments that purchase products or services rely on the Accounts Payable division to support their operational needs.

## 2025 IN REVIEW

**Implemented Yoga  
(AI-enabled software)**

**Utilized advanced  
cybersecurity technology**

**Reduced manual data entry,  
minimizing errors**

The implementation of Yoga (AI-enabled software) has given Milwaukee County an automated process that streamlines accounts payable (AP) functions by converting paper invoices into a digital format and enabling a one-touch processing workflow. This automation reduces manual data entry, minimizes errors, accelerates invoice approval and payment timelines, and frees staff to focus on higher-value financial tasks. In



addition, the system improves recordkeeping, enhances audit readiness, and strengthens overall operational efficiency, contributing to more timely and accurate financial management across the County.

The Accounts Payable Division also utilizes a highly rated cybersecurity company to ensure that ACH-EFT payments are securely processed. The use of advanced technology supports compliance and provides secure, reliable payment processes.

## FUTURE STATE

In 2026, Accounts Payable will restructure the Authorized Signature Form and related processes, which are used across Milwaukee County. Additionally, the Accounts Payable Division will participate in the AMOP process for a policy review of non-product service payments, while continuing to support and uphold the Office of the Comptroller's Strategic Plan initiatives.

# ADMINISTRATION



## PROFILE

The Administration Division provides leadership and operational support to advance the Office of the Comptroller’s strategic direction, organizational alignment, and overall effectiveness. The division is responsible for developing and implementing strategic initiatives, coordinating cross-functional efforts, and ensuring that financial oversight activities align with County priorities and long-term goals.

## 2025 IN REVIEW

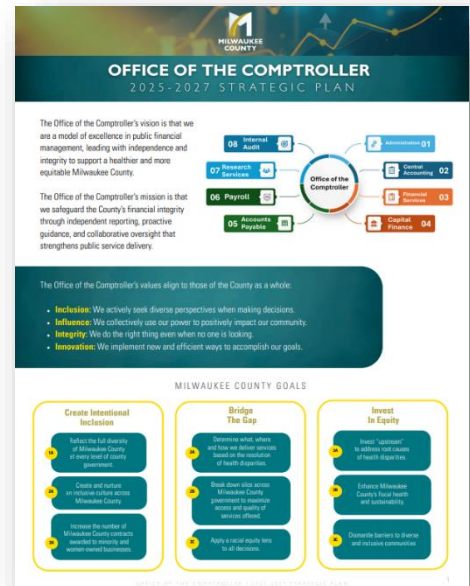
Developed Mission and Vision statements

Produced the 2025-2027 Strategic Plan

Administration developed a mission, vision, and strategic plan to better align the County’s financial oversight and operations with broader organizational goals and support long term decision making. This work produced the 2025–2027 Office of the Comptroller Strategic Plan, which outlines a mission to safeguard Milwaukee County’s financial integrity through independent reporting, proactive guidance, and collaborative oversight, and a vision of serving as a model of excellence in public financial management. The Plan aligns with County priorities to advance equity, strengthen fiscal sustainability, and improve cross department collaboration, while setting clear objectives for employee engagement, fiscal integrity, and operational efficiency.

## FUTURE STATE

Administration will continue implementation of the strategic plan as a forward-looking initiative focused on strengthening financial transparency, enhancing cross-functional coordination, and further aligning county financial practices with strategic community outcomes.



# AUDIT SERVICES



## PROFILE

The Audit Services Division (ASD) conducts performance audits and issues reports that assess internal accounting and administrative controls, compliance with applicable laws and regulations, the economy and efficiency of operations, and the effectiveness of programs in achieving results. ASD also maintains the Fraud Hotline to receive information regarding fraud, waste, and abuse of Milwaukee County resources. Information on how to report tips is provided below.

ASD also manages the professional services agreement with the County's external CPA firm to conduct an annual audit of the County's financial statements, perform the annual Single Audit of the County's schedules of expenditures of federal and state awards, and carry out agreed-upon procedures engagements as specified in the agreement. In addition, ASD reconciles the County's bank accounts.

## 2025 IN REVIEW

**Conducted three performance audits**

**Managed the County's Fraud Hotline**

In 2025, Audit Services conducted three performance audits and managed the operation of the County's Fraud Hotline, providing employees and the public with a confidential, accessible way to report concerns and help safeguard County resources. These efforts were carried out with a largely status-quo budget. As in prior years, the countywide audit contract included an increase of up to \$30,000 to support outside auditors in reviewing new and ongoing COVID-19 related programs. Through these audits and the continued operation of the Fraud Hotline, the division strengthened accountability, promoted transparency, and reinforced public trust in County operations.

## FUTURE STATE

On the horizon for the Audit Services Division in 2026 is the completion and successful passage of ASD's external peer review, which occurs every three years. As a part of ASD's on-going readiness efforts, the division plans to complete all required CPE training. ASD will also develop and issue a timely RFP for countywide audit services. In addition, ASD will issue key audit reports and continue following up on open recommendations from prior work, including the external jail audit. Because 2026 is an election year, ASD also plans to educate new supervisors - and refresh incumbents - on the division's function and the value they provide to Milwaukee County.

**Report Fraud, Waste, and Abuse**

Have a tip? Report it by doing any of the following:

- Call the Fraud Hotline: [414\) 93-FRAUD \(3-7283\)](tel:414-93-FRAUD)
- Send an email to: [hotline@4securemail.com](mailto:hotline@4securemail.com)
- Send mail to: Fraud Hotline, 600 N. Plankinton Ave., Ste 600, Milwaukee, WI 53203
- Online: [Fraud Reporting Form](#)

# CAPITAL FINANCE



## PROFILE

The Capital Finance Division of the Office of the Comptroller is responsible for managing all aspects of the County's debt, including preparing and publishing the official statements relating to debt issuance. The division oversees and manages all of the County's debt, reviews contracts for the Comptroller's signature, and administers the financial components of capital projects in the County's financial system, ensuring compliance, sustainability, and transparency in borrowing practices. Additionally, the division manages the financial closeout process for capital projects and provides staff support to the Capital Improvements Committee (CIC), conducting project reviews and research to support CIC recommendations to the County Board and County Executive.

## 2025 IN REVIEW

**Updated County's Debt Service Reserve Policy**

**2025 Capital Improvements Committee meetings**

In 2025, Capital Finance contributed to the update of the County's Debt Service Reserve Policy to support long term financial flexibility by maintaining low debt levels and exercising careful judgment in the timing and use of borrowing. This update provides a stronger framework for managing the County's debt obligations, ensures fiscal stability during economic fluctuations, and enhances the County's creditworthiness. By establishing clear guidelines for reserves and borrowing practices, the policy supports strategic decision making, safeguards taxpayer resources, and positions the County to respond effectively to both planned and unforeseen capital needs.



## FUTURE STATE

The Capital Finance Division will ensure that the County's capital planning and debt management are conducted with fiscal responsibility and transparency by participating in the upcoming 2026 Capital Improvements Committee meetings. The Committee is responsible for evaluating all capital projects proposed for inclusion in the Capital Budget and for developing an annual five-year capital improvements plan that uses a detailed set of criteria to determine the project priority.

# FINANCIAL SERVICES



## PROFILE

The Financial Services Division reviews fiscal notes, prepares the County’s Full Cost Allocation Plan and Negotiated Indirect Cost Rates, provides fiscal projections and special studies, and prepares countywide monthly financial reports.

## 2025 IN REVIEW

**Submitted NICRA to the federal government**

**Established Grants Compliance Management FTE**

**2026-2030 Five-Year Financial Forecast**

In 2025, Financial Services submitted a Negotiated Indirect Cost Rate Agreement (NICRA) to the federal government. Upon approval, the agreement will allow County departments to recover additional revenue through federal and state grants by fully capturing indirect operational costs that support all departments. This additional revenue will be critical to the County’s long-term financial sustainability as revenue growth remains constrained.

As we work towards grants centralization, a Grants Compliance Management position was established to support the implementation of the NICRA, improve grant cost recovery across departments, and oversee implementation of the INFOR Grants Management module to strengthen countywide grant administration.

2026 Operating Gap Table		Amount (millions)
<b>Expenditure Type</b>		
Pension	\$	(3.5)
Abatements	\$	0.3
Transit	\$	2.3
Cost to Continue	\$	7.2
Health & Other Benefits	\$	15.8
Debt Service	\$	14.2
Salaries, Overtime, FICA	\$	26.6
<b>Expenditure Change</b>	<b>\$</b>	<b>62.9</b>
<b>Revenue Type</b>		
One-time Revenue	\$	7.4
Odd Year Unclaimed Funds	\$	3.5
Sales Tax	\$	1.1
State Shared Taxes	\$	(1.1)
State & Federal Revenues	\$	(1.2)
Investment Earnings	\$	(1.4)
Employee Health & Pension Contributions	\$	(2.1)
Transit Revenue	\$	(2.3)
Miscellaneous Revenue	\$	(2.5)
Property Taxes	\$	(17.6)
<b>Revenue Change</b>	<b>\$</b>	<b>(16.2)</b>
<b>Projected 2026 Operating Gap</b>	<b>\$</b>	<b>46.7</b>

Financial Services published a comprehensive 2026–2030 Five-Year Financial Forecast to inform County policy makers of the County’s current fiscal position.

## FUTURE STATE

The Financial Services Section will work to centralize preparation of fiscal notes using a standardized format to improve consistency, transparency, and financial decision making countywide. By establishing a uniform approach, all departments will be able to provide clear and comparable financial analyses, reduce errors, and ensure that the County Board and the County Executive have reliable information to evaluate the fiscal impact of proposed initiatives. This effort will also streamline workflow, enhance collaboration between departments, and strengthen the County’s overall capacity to manage resources effectively and make data-driven budgetary decisions.

# PAYROLL



## PROFILE

The Payroll Division manages countywide payroll procedures; prepares payroll checks; maintains earnings and deduction records; and ensures compliance with federal, state, and contractual requirements. It also files all required reports on time and maintains the County's payroll system. In addition, the division allocates employee expenses, processes reimbursements, and, in partnership with the Department of Administrative Services, supports the systems and processes used for employee expense management.

## 2025 IN REVIEW

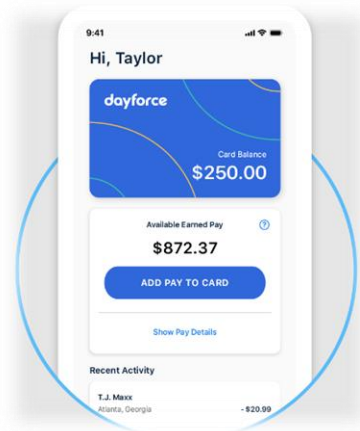
Implemented  
Dayforce Wallet

2025 Dayforce Champion of  
Innovation Award

Data Governance  
Steering Committee

The Payroll Division successfully implemented Dayforce Wallet, giving employees improved access to earned wages and tools to better manage their finances. This rollout was completed through strong planning, collaboration, and communication, reflecting the division's commitment to modern, employee-focused payroll solutions.

Payroll received the 2025 Dayforce Champion of Innovation Award for its leadership, successful implementation work, and active participation in the Dayforce User Group. This recognition highlights its dedication to advancing technology and sharing best practices to improve payroll operations.



Payroll also played an active role in the Data Governance Steering Committee, strengthening data accuracy, payroll integrity, and system reliability across departments. These efforts support more efficient operations and a responsive payroll environment.

## FUTURE STATE

Payroll will continue aligning County processes to improve data accuracy, governance, and credibility within Dayforce. Expanding use of Workforce and Manager Self-Service will streamline workflows and reinforce accountability. The division will also increase employee engagement with the Dayforce mobile app, enabling easier access to time-off requests, approvals, scheduling, and personal information.

# RESEARCH SERVICES



## PROFILE

The Research Services Division, pursuant to Wisconsin Statutes § 59.52(32), provides research and analysis, drafts resolutions and ordinances, and provides independent and nonpartisan research services for the County Board of Supervisors and the County Executive upon request. Research and Policy Analysts staff the Standing Committees of the County Board of Supervisors. The division also frequently locates historical files that may be requested by policymakers, staff, or members of the public.

## 2025 IN REVIEW

Overview of the 2026 CEX Rec. Budget

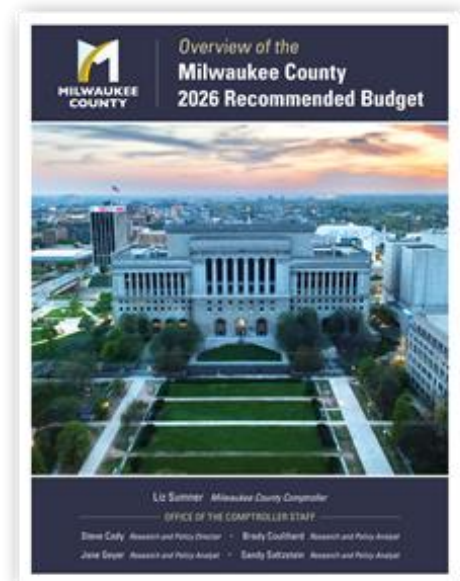
Recap of the 2026 Adopted Budget (English/Spanish)

Engaged in various committees and task forces

The Research Services Division produces the annual Overview of the County Executive’s Recommended Budget, a key resource that provides data-driven analysis to support policy and funding decisions. The division delivers fiscal analyses, program evaluations, and performance metrics that help identify trends, assess risks, and measure outcomes across County departments.

In addition to the Overview, the division has published Recaps of the 2025 and 2026 Adopted Budgets, available in both English and Spanish.

Staff are actively engaged in County functions, participating in meetings of various committees and task forces, including the City-County Advisory Board on Climate and Economic Equity, CAMPAC, and the Milwaukee Community Justice Council.



## FUTURE STATE

The Research Services Division will continue to draft resolutions, ordinances, and fiscal analyses that advance policy goals. Each year, the division is responsible for publishing an overview of the County Executive’s Recommended Budget. The division also aims to produce increasingly accessible documents for the Office of the Comptroller through language translation services and ensuring compliance with Web Content Accessibility Guidelines (WCAG) 2.1, Level AA.