

COUNTY OF MILWAUKEE
Inter-Office Communication

Date: August 12, 2022
To: Chairwoman Marcelia Nicholson
From: Jennifer L. Folliard, Director of Audits
Subject: 2021 Countywide Audit Report Packet

Attached are electronic files of the reports and documents, prepared by the County's external auditors, included in the 2021 Countywide audit report packet. The auditors' opinions accompanying the reports were issued by Baker Tilly USA, LLP (BT) and Coleman & Williams, LTD (CW), as noted below. Also enclosed is the Audit Summary Observations document prepared by Baker Tilly to outline key aspects of the reports.

<u>Report/Document Title</u>	<u>Firm</u>	<u>Description</u>
a.) 2021 Annual Comprehensive Financial Report	BT	Compilation of annual financial statements, schedules, and supplementary information.
b.) 2021 Single Audit Report	CW	Schedules of expenditures of Federal and State awards and compliance reports.
c.) Employees' Retirement System 2021 Annual Report of the Pension Board	BT	Annual financial statements, disclosures, and supplemental information.
d.) Milwaukee Mitchell International Airport Schedule of Passenger Facility Charges, Revenues and Expenses	CW	Schedules of PFC funds and compliance reports prepared in accordance with regulatory requirements.
e.) 2021 Transit System Agreed Upon Procedures Specified by FTA	CW	Compliance reports and information prepared in accordance with FTA requirements.
f.) 2021 Communications to Those Charged * with Governance and Management	BT	Opportunities for strengthening internal controls and improving operating efficiency. Includes recommendations and responses.
g.) Reporting and insights from the 2021 audit	BT	Matters required by professional standards to be reported to the Milwaukee County Board of Supervisors.

** To avoid disclosing potential County information systems vulnerabilities or system architecture publicly, we requested that Baker Tilly reference but not describe in its report, Communications to Those Charged with Governance and Management (item f., above), two matters where recommendations to improve system internal controls were made to the Information Management Services Division. It is for this reason we request these matters be presented in closed session.*

This item is informational. Please refer the report packet to the Audit Committee.

Chairwoman Marcelia Nicholson
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Jennifer L. Folliard

JLF/PAG/cah

Enclosures

cc: Scott B. Manske, CPA, Milwaukee County Comptroller
Milwaukee County Board of Supervisors
David Crowley, Milwaukee County Executive
Aaron Hertzberg, Director, Department of Administrative Services
Joseph Lamers, Budget Director, Department of Administrative Services-Fiscal Affairs
Kelly Bablitch, Chief of Staff, County Board Staff
Steve Cady, Research & Policy Director, Office of the Comptroller
Janelle Jensen, Legislative Services Division Manager, Office of the County Clerk