



**County of Milwaukee
Summary Observations From Our 2019 Audit
Presented to the County Board of Supervisors
September 2020**

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. 2019 Comprehensive Annual Financial Report

2019 financial statements of the County including the independent auditors' report, management's discussion and analysis, introductory and statistical sections.

b. Employees' Retirement System ("ERS") 2019 Annual Report of the Pension Board

2019 ERS financial statements and the independent auditors' report.

c. 2019 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. Reporting and Insights from 2019 Audit

Information regarding the audit process.

Matters required by professional standards to be reported annually to the County Board of Supervisors by Baker Tilly.

Informational points.

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.

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. 2019 Single Audit Report

Schedules of Federal and State awards for the year ended December 31, 2019 and related compliance reports and opinions.

- b. General Mitchell International Airport Schedule of Passenger Facility Charges for the Year Ended December 31, 2019

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. One instance of noncompliance with federal or state programs was identified.

V. Questions