

From the Director of Audits, an audit report titled "County Needs to Establish Clear Roles, Responsibilities, and Procedures for Grant Management," by recommending adoption of the following:

### A RESOLUTION

WHEREAS, the former Milwaukee County (the County) Comptroller raised a concern that the County may not follow major aspects of regulations contained within the Uniform Guidance for Federal Financial Assistance (the Uniform Guidance); and

WHEREAS, a potential lack of written documentation regarding financial policies was of particular concern, and the County's grant management procedures did not align with best practices, such as those published by the Government Finance Officers Association (GFOA); and

WHEREAS, the former County Comptroller requested an audit of the County's grant procedures and their alignment with requirements within the Uniform Guidance and best practices published by the GFOA; and

WHEREAS, the Audit Services Division (ASD), Office of the Comptroller (Comptroller), undertook an audit as requested by the former County Comptroller; and

WHEREAS, ASD, Comptroller, completed its audit and issued an audit report titled, "County Needs to Establish Clear Roles, Responsibilities, and Procedures for Grant Management" (the Audit Report); and

WHEREAS, 14 recommendations are contained in the Audit Report; and

WHEREAS, responses to the Audit Report recommendations received from the Comptroller accompany the report as Exhibit 2, responses from the Office of Strategy, Budget, and Performance accompany the report as Exhibit 3, and responses from the Department of Administrative Services accompany the report as Exhibit 4; and

WHEREAS, the Committee on Audit, at its meeting of January 27, 2025, recommended adoption of File No. 24-1074 (vote 5-0); now, therefore,

BE IT RESOLVED, the Milwaukee County Board of Supervisors concurs with the recommendations contained in the Audit Services Division, Office of the Comptroller, audit report titled, "County Needs to Establish Clear Roles, Responsibilities, and Procedures for Grant Management."

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