

HR contract timeline

1/19 made aware of the expired contract and the rush to get the audit clause approved and the contract brought in front of the finance committee.

1/22 received forwarded email from Director Folliard.

1/23 Deputy Corporation Counsel Davidson teams call - expressed concerns about the audit clause and that the contract had been allowed to expire at the end of the year

1/27 Then Chief Human Resources Officer Franklin teams call regarding concerns with UHC contract. Contract length was discussed.

1/27 Director Folliard teams call – discussed the updated information regarding the length of the contract and next steps

1/27 Deputy Corporation Counsel Davidson Bill teams call – expressed concern regarding updated contract length.

1/27 updated agenda released with report filed by Director Maze

1/27 Acting Chief of Staff Jeremy Lucas phone call – updated on contract and expressed concerns

1/28 email sent to Director Maze cc CHRO Franklin detailing my concerns with the situation, asking for a response and stating I would bring the concerns to the Finance committee

1/29 finance committee

Sent: 1/22/2026 4:07:06 PM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Liz"
Cc:
Bcc:
Importance: Normal
Subject: Fw: UHC Contract Amendment - Audit Clause

FYI.



Jennifer Folliard (she/her) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: James Davies <James.Davies@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

[REDACTED]

James G. Davies (he/his/him) | Assistant Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

Mobile: (414) 309-8924 | Office: (414) 278-4203 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: UHC Contract Amendment - Audit Clause

Good afternoon James,

Following our meeting this morning, I am providing the attached. It contains the County's standard audit clause and UHC's Standard Audit Language as well as a list of our concerns with the UHC audit language.

Regarding your inquiry from this morning, I confirmed with Jennifer that Audit Services is willing to accept a short-term extension containing UHC's current audit language while we work through this matter.

I appreciate your assistance!

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

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Email Header:

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Thread-Index: AQHci9xn65AKXpAVyUeYU7pCmoivylVetXyAgAAJV2Y=
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To: "Liz" <Sumner>
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Fw: UHC Contract Amendment - Audit Clause

Sent: 1/22/2026 2:51:37 PM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Liz"
Cc:
Bcc:
Importance: Normal
Subject: Fw: UHC Contract Amendment - Audit Clause
Attachments: [UHC Audit Language - Concerns.docx](#)
:

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(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

Report County Government Fraud, Waste and Abuse

Email Header:

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Date: Thu, 22 Jan 2026 20:51:37 +0000
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To: "Liz" <Sumner>
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Fw: UHC Contract Amendment - Audit Clause

01/22/26

Milwaukee County Standard Audit Language

COUNTY RIGHTS OF ACCESS AND AUDIT The Contractor, Lessee, or other party to the contract, its officers, directors, agents, partners and employees shall allow the County Audit Services Division and department contract administrators (collectively referred to as Designated Personnel) and any other party the Designated Personnel may name, with or without notice, to audit, examine and make copies of any and all records of the Contractor, Lessee, or other party to the contract, related to the terms and performance of the Contract for a period of up to three years following the date of last payment, the end date of this contract, or activity under this contract, whichever is later. Any subcontractors or other parties performing work on this Contract will be bound by the same terms and responsibilities as the Contractor. All subcontracts or other agreements for work performed on this Contract will include written notice that the subcontractors or other parties understand and will comply with the terms and responsibilities. The Contractor, Lessee, or other party to the contract, and any subcontractors understand and will abide by the requirements of Section 34.09 (Audit) and Section 34.095 (Investigations Concerning Fraud, Waste, and Abuse) of the Milwaukee County Code of General Ordinances.

UHC Standard Audit Language

Section 9.3 Audits. During the term of the Agreement, and at any time within six (6) months following its termination, You or a mutually agreeable entity may audit Us once each calendar year to determine whether We are fulfilling the terms of this Agreement. Prior to the commencement of this audit, We must receive a signed, mutually agreeable confidentiality agreement.

You must advise Us in writing of Your intent to audit. The place, time, type, duration, and frequency of all audits must be reasonable and agreed to by Us. All audits will be limited to information relating to the calendar year in which the audit is conducted, and/or the immediately preceding calendar year. With respect to Our transaction processing services, the audit scope and methodology will be consistent with generally acceptable auditing standards, including a statistically valid random sample or other acceptable audit technique as approved by Us ("Scope").

You will pay any expenses that You incur in connection with the audit. In addition, You will be charged a reasonable per claim charge and a \$1,000 charge per day for audits outside of the following parameters: (1) more than one audit per calendar year; (2) any on-site audit visit that is not completed within five (5) business days; (3) sample sizes exceeding the Scope specified above; or (4) any audit initiated after this Agreement has terminated. The additional fees cover the additional resources, facility fees, and other incremental costs associated with an audit that exceeds the Scope.

In addition to Your expenses and any applicable fees, You will also pay any extraordinary expenses We incur in connection with the audit. For any audit initiated after this Agreement is terminated, You will pay all expenses incurred by Us.

You will provide Us with a copy of any audit reports within 30 days after You receive the audit report(s) from the auditor.

	UHC Language	County Language	Concern
1.	During the term of the Agreement, and at any time within six (6) months following its termination	Up to three years following date of last payment, the end date of the contract, or activity under the contract, whichever is later	Period of time to conduct audit after end of contract is significantly reduced.
2.	You or a mutually agreeable entity may audit	County Audit Services Division and department contract administrators (collectively referred to as Designated Personnel) and any other party the Designated Personnel may name	UHC might veto entity selected by County to perform audit.
3.	may audit Us once each calendar year to determine whether We are fulfilling the terms of this Agreement	None	County may need to conduct an additional audit/s based on new info or other factors. We have also had overlapping fraud investigations and performance audits in the past.
4.	mutually agreeable confidentiality agreement	None	We generally don't sign these since our work involves public accountability.
5.	place, time, type, duration, and frequency of all audits must be reasonable and agreed to by Us	None	Too restrictive
6.	All audits will be limited to information relating to the calendar year in which the audit is conducted, and/or the immediately preceding calendar year	None	Could limit identification of performance issue/s that have spanned multiple years. Perhaps also limit recovery.
7.	transaction processing services, the audit scope and methodology will be consistent with generally acceptable auditing standards, including a statistically valid random sample or other acceptable audit technique as approved by Us ("Scope")	None	Generally acceptable (not accepted) auditing standards. Audit Services follows generally accepted government auditing standards. If we hire a third party to conduct or assist with an audit, we are not sure what this means. Also, UHC having approval over any audit sampling methodology could limit our scope.
8.	You will be charged a reasonable per claim charge and a \$1,000 charge per day for audits outside of the following parameters: (1) more than one audit per calendar year; (2) any on-site audit visit that is not completed within five (5) business days; (3) sample sizes exceeding the Scope specified above; or (4) any audit initiated after this Agreement has terminated.	None	We have rejected vendors' attempts to levy a fee for providing information requested in all other agreements. As such, we certainly don't budget for this type of expense. Additionally, we wouldn't want to be charged for any of the 4 parameters listed
9.	You will also pay any extraordinary expenses We incur in connection with the audit	None	In addition to not paying fees for information in general, what are extraordinary

			expenses? They are not defined.
10.	None	All subcontracts or other agreements for work performed on this Contract will include written notice that the subcontractors or other parties understand and will comply with the terms and responsibilities. The Contractor, Lessee, or other party to the contract, and any subcontractors understand and will abide by the requirements of Section 34.09 (Audit) and Section 34.095 (Investigations Concerning Fraud, Waste, and Abuse) of the Milwaukee County Code of General Ordinances.	This language should be included to cover situations when subcontractors perform work on the contract. We want the ability to obtain information/records from them.

Sent: 1/22/2026 7:21:40 PM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Liz"
Cc:
Bcc:
Importance: Normal
Subject: Re: UHC Contract Amendment - Audit Clause

PS-I'm probably going to work the ridiculous 6:30-3 tomorrow since my kids will be home & my best window to get things done is while they're still sleeping!

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From: Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>
Sent: Thursday, January 22, 2026 4:35 PM
To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Subject: Re: UHC Contract Amendment - Audit Clause

Thank you for sharing. How do you and your team feel about this idea?



Liz Sumner (*she, her, hers*)
Milwaukee County Comptroller
901 North 9th Street, Room 301 Milwaukee, WI 53233
(414) 278-4073 | (414) 559-9613
By achieving racial equity, Milwaukee County is the healthiest county in Wisconsin.

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Sent: Thursday, January 22, 2026 4:07:06 PM
To: Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>
Subject: Fw: UHC Contract Amendment - Audit Clause

FYI.



Jennifer Folliard (*she/her*) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
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Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

James G. Davies (*he/his/him*) | Assistant Corporation Counsel

Milwaukee County Office of Corporation Counsel

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(fax) 414.223.1895

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Email Header:

MIME-Version: 1.0
Date: Fri, 23 Jan 2026 01:21:40 +0000
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Fri, 23 Jan 2026 01:21:42 +0000
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Authentication-Results: dkim=none (message not signed) header.d=none;
dmarc="none action=none header.from=milwaukeecountywi.gov";
Thread-Topic: UHC Contract Amendment - Audit Clause
Thread-Index: AQHci9xn65AKXpAVyUeYU7pCmoivylVetXyAgAAJ2aAAAf6UIAALgaH
References: <SJ0PR09MB95456FAA0D8BD1E7B166F7438697A@SJ0PR09MB9545.namprd09.prod.outlook.com> <BL1PR09MB118570CA861A34F9FC3A350A79C97A@BL1PR09MB11857.namprd09.prod.outlook.com>
In-Reply-To: <MW4PR09MB101340206222C8D5691A0981E8D97A@MW4PR09MB10134.namprd09.prod.outlook.com>
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X-MS-Exchange-Organization-AuthMechanism: 04
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X-MS-PublicTrafficType: Email
X-MS-TrafficTypeDiagnostic: SA1PR09MB8623:EE_|PH0PR09MB11023:EE_|SJ0PR09MB10130:EE_
Return-Path: Jennifer.Folliard@milwaukeecountywi.gov
X-MS-Exchange-Organization-ExpirationStartTime: 23 Jan 2026 01:21:41.2322 (UTC)
X-MS-Exchange-Organization-ExpirationStartTimeReason: OriginalSubmit
X-MS-Exchange-Organization-ExpirationInterval: 1:00:00:00.0000000
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X-MS-Office365-Filtering-Correlation-Id: a050110d-ffde-4026-2fcd-08de5a1dc332
X-MS-Exchange-AtpMessageProperties: SA|SL
X-MS-Exchange-Organization-BypassClutter: true
X-Microsoft-Antispam: BCL:0;
ARA:13230040|69100299015|366016|13003099007|8096899003|7053199007|41050700001;
X-Forefront-Antispam-Report: CIP:255.255.255.255;
CTRY:;LANG:en;SCL:1;SRV:;IPV:NLI;SFV:NSPM;
H:SA1PR09MB8623.namprd09.prod.outlook.com;PTR:;CAT:NONE;
SFS:(13230040)(69100299015)(366016)(13003099007)(8096899003)(7053199007)(41050700001);
DIR:INT;
X-MS-Exchange-CrossTenant-OriginalArrivalTime: 23 Jan 2026 01:21:40.8506 (UTC)
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X-MS-Exchange-CrossTenant-Network-Message-Id: a050110d-ffde-4026-2fcd-08de5a1dc332
X-MS-Exchange-Transport-CrossTenantHeadersStamped: PH0PR09MB11023
X-MS-Exchange-Transport-EndToEndLatency: 00:00:01.6231828
X-MS-Exchange-Processed-By-BccFoldering: 15.20.9542.003
X-MS-Exchange-ExternalInOutlookResult: NotEnabled
X-Microsoft-Antispam-Mailbox-Delivery: ucf:0;
jmr:0;auth:0;dest:I;
ENG:(910005)(944506478)(944626604)(920097)(425001)(930201)(20251009114)(140003)(1420198);
X-Microsoft-Antispam-Message-Info: eBegu3hmr1TCmrOnAGfo8Cjb7lcyYg53yLNMoAGlP6t8CgEYxzOv91v4HrI9lRZIpHmEuJeksu4bNabBFD/MymSUVn3ugoePPUOGrfR+WeFejGLId9RRQNQ+e
To: "Liz" <Sumner>
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Re: UHC Contract Amendment - Audit Clause

Sent: 1/22/2026 7:15:45 PM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Liz"
Cc:
Bcc:
Importance: Normal
Subject: Re: UHC Contract Amendment - Audit Clause

Paul was gone for the day when it came in so we haven't been able to discuss it yet. I set up a meeting for tomorrow morning and can follow up with you after.

Get [Outlook for iOS](#)

From: Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>
Sent: Thursday, January 22, 2026 4:35 PM
To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Subject: Re: UHC Contract Amendment - Audit Clause

Thank you for sharing. How do you and your team feel about this idea?



Liz Sumner (*she, her, hers*)
Milwaukee County Comptroller
901 North 9th Street, Room 301 Milwaukee, WI 53233
(414) 278-4073 | (414) 559-9613
By achieving racial equity, Milwaukee County is the healthiest county in Wisconsin.

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Sent: Thursday, January 22, 2026 4:07:06 PM
To: Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>
Subject: Fw: UHC Contract Amendment - Audit Clause

FYI.



Jennifer Folliard (*she/her*) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)
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From: James Davies <James.Davies@milwaukeecountywi.gov>
Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

James G. Davies (*he/his/him*) | Assistant Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

Mobile: (414) 309-8924 | Office: (414) 278-4203 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

By achieving racial equity, Milwaukee County is the healthiest county in Wisconsin.

From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: UHC Contract Amendment - Audit Clause

Good afternoon James,

Following our meeting this morning, I am providing the attached. It contains the County's standard audit clause and UHC's Standard Audit Language as well as a list of our concerns with the UHC audit language.

Regarding your inquiry from this morning, I confirmed with Jennifer that Audit Services is willing to accept a short-term extension containing UHC's current audit language while we work through this matter.

I appreciate your assistance!

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

Report County Government Fraud, Waste and Abuse

Email Header:

MIME-Version: 1.0
Date: Fri, 23 Jan 2026 01:15:45 +0000
Message-ID: <SA1PR09MB8623AB2D08CB7621734B97E8E094A@SA1PR09MB8623.namprd09.prod.outlook.com>
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Received: from SA1PR09MB8623.namprd09.prod.outlook.com ([fe80::b23b:6231:46c6:cec2]) by SA1PR09MB8623.namprd09.prod.outlook.com ([fe80::b23b:6231:46c6:cec2]) with Microsoft Exchange; Fri, 23 Jan 2026 01:15:45 +0000
Authentication-Results: dkim=none (message not signed) header.d=none;
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Thread-Index: AQHci9xn65AKXpAVyUeYU7pCmoivvLVetXyAgAAJ2aAAAf6UIAALGD8
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X-MS-Exchange-Organization-ExpirationStartTimeReason: OriginalSubmit
X-MS-Exchange-Organization-ExpirationInterval: 1:00:00:00.0000000
X-MS-Exchange-Organization-ExpirationIntervalReason: OriginalSubmit
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X-MS-Exchange-AtpMessageProperties: SA|SL
X-MS-Exchange-Organization-BypassClutter: true
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ARA:13230040|69100299015|366016|7053199007|8096899003|13003099007|41050700001;
X-Forefront-Antispam-Report: CIP:255.255.255.255;
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X-MS-Exchange-Processed-By-BccFoldering: 15.20.9542.003
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jmr:0;auth:0;dest:I;
ENG:(910005)(944506478)(944626604)(920097)(425001)(930201)(20251009114)(140003)(1420198);
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To: "Liz" <Sumner>
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Re: UHC Contract Amendment - Audit Clause

Sent: 1/23/2026 10:17:45 AM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Liz"
Cc:
Bcc:
Importance: Normal
Subject: Fw: UHC 2026 Amendment

fyi



Jennifer Folliard (she/her) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 9:55 AM

To: Tony Maze <Tony.Maze@milwaukeecountywi.gov>

Cc: James Davies <James.Davies@milwaukeecountywi.gov>; Judd Taback <Judd.Taback@milwaukeecountywi.gov>; Alexis Gassenhuber <Alexis.Gassenhuber@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; SH Audit Clause <auditclause@milwaukeecountywi.gov>

Subject: Re: UHC 2026 Amendment

Good morning Tony and thank you for checking in.

We are still actively working through this matter with OCC. In the meantime, it would be helpful if you could provide us with copies of policies and procedures for UHC contract monitoring and oversight, and copies of any documentation substantiating efforts in this regard.

Thank you!

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

Report County Government Fraud, Waste and Abuse

From: Tony Maze <Tony.Maze@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 4:01 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: James Davies <James.Davies@milwaukeecountywi.gov>; Judd Taback <Judd.Taback@milwaukeecountywi.gov>; Alexis Gassenhuber <Alexis.Gassenhuber@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; SH Audit Clause <auditclause@milwaukeecountywi.gov>

Subject: RE: UHC 2026 Amendment

Good afternoon, are there any updates on the UHC contract from the meeting today with Corporation Counsel? We are trying to get a late submission to the Board Chairwomen so we can present next Thursday. I see Paul is out of the office and he has been my contact. Any updates would be greatly appreciated.

Thank you.

Tony

From: Tony Maze

Sent: Wednesday, January 21, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: James Davies <James.Davies@milwaukeecountywi.gov>; Judd Taback <Judd.Taback@milwaukeecountywi.gov>; Alexis Gassenhuber <Alexis.Gassenhuber@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; SH Audit Clause <auditclause@milwaukeecountywi.gov>

Subject: RE: UHC 2026 Amendment

Paul,

I wanted to share a copy of UnitedHealthcare's audit language in advance of your meeting tomorrow. UHC's overarching position is that they do not permit substitutions to their Statements of Work when similar language already exists within their standard agreements.

I hope this information is helpful as you prepare for your discussion.

Regards,

Tony

Section 9.3 Audits. During the term of the Agreement, and at any time within six (6) months following its termination, You or a mutually agreeable entity may audit Us once each calendar year to determine whether We are fulfilling the terms of this Agreement. Prior to the commencement of this audit, We must receive a signed, mutually agreeable confidentiality agreement.

You must advise Us in writing of Your intent to audit. The place, time, type, duration, and frequency of all audits must be reasonable and agreed to by Us. All audits will be limited to information relating to the calendar year in which the audit is conducted, and/or the immediately preceding calendar year. With respect to Our transaction processing services, the audit scope and methodology will be consistent with generally acceptable auditing standards, including a statistically valid random sample or other acceptable audit technique as approved by Us ("Scope").

You will pay any expenses that You incur in connection with the audit. In addition, You will be charged a reasonable per claim charge and a \$1,000 charge per day for audits outside of the following parameters: (1) more than one audit per calendar year; (2) any on-site audit visit that is not completed within five (5) business days; (3) sample sizes exceeding the Scope specified above; or (4) any audit initiated after this Agreement has terminated. The additional fees cover the additional resources, facility fees, and other incremental costs associated with an audit that exceeds the Scope.

In addition to Your expenses and any applicable fees, You will also pay any extraordinary expenses We incur in connection with the audit. For any audit initiated after this Agreement is terminated, You will pay all expenses incurred by Us.

You will provide Us with a copy of any audit reports within 30 days after You receive the audit report(s) from the auditor.

From: Tony Maze
Sent: Tuesday, January 20, 2026 2:09 PM
To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Cc: James Davies <James.Davies@milwaukeecountywi.gov>; Judd Taback <Judd.Taback@milwaukeecountywi.gov>; Alexis Gassenhuber <Alexis.Gassenhuber@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; SH Audit Clause <auditclause@milwaukeecountywi.gov>
Subject: RE: UHC 2026 Amendment

Paul,

Any updates on this request? We are waiting to ask the Chairwoman for permission to do a late submission to the Finance Committee to get the contract approved.

Thank you.

Tony

From: Tony Maze
Sent: Friday, January 16, 2026 4:12 PM
To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Cc: James Davies <James.Davies@milwaukeecountywi.gov>; Judd Taback <Judd.Taback@milwaukeecountywi.gov>; Alexis Gassenhuber <Alexis.Gassenhuber@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; SH Audit Clause <auditclause@milwaukeecountywi.gov>
Subject: RE: UHC 2026 Amendment

Paul,

It took some searching, but I was able to locate the 2009 agreement.

Thank you for assisting with this.

Regards,

Tony

From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Sent: Friday, January 16, 2026 10:25 AM
To: Tony Maze <Tony.Maze@milwaukeecountywi.gov>
Cc: James Davies <James.Davies@milwaukeecountywi.gov>; Judd Taback <Judd.Taback@milwaukeecountywi.gov>; Alexis Gassenhuber <Alexis.Gassenhuber@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; SH Audit Clause <auditclause@milwaukeecountywi.gov>
Subject: Fw: UHC 2026 Amendment

Hello Tony,

Thank you for forwarding the attached copy of the draft UHC 2026 Amendment. I had also requested yesterday, and previously, a copy of the original contract. Instead, what we received were copies of the 2020 and 2023 renewal amendments in a separate email from you (I attached copies of the 2020 and 2023 amendments to this email).

As noted in my previous email, dated September 18, see yellow highlight below, we need to review the draft contract (in this case the original contract and draft amendment) and then consult with the Office of

Corporation Counsel regarding the right to audit language. At this point, we are still awaiting receipt of the original contract. While we would plan to begin our review timely once we receive the original contract, it will take some time to work through any concerns we encounter in consultation with OCC.

From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, September 18, 2025 8:39 AM

To: Tony Maze <Tony.Maze@milwaukeecountywi.gov>; Alexis Gassenhuber

<Alexis.Gassenhuber@milwaukeecountywi.gov>; Jennifer Folliard

<Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Judd

Taback <Judd.Taback@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <[Mary.Pahl-](mailto:Mary.Pahl-Skwierawski@milwaukeecountywi.gov)

Skwierawski@milwaukeecountywi.gov>; Irias Bankhead <Irias.Bankhead@milwaukeecountywi.gov>; Candice

Lindstrom <Candice.Lindstrom@milwaukeecountywi.gov>; SH Audit Clause

<auditclause@milwaukeecountywi.gov>

Cc: Jennifer Mueller <Jennifer.Mueller@milwaukeecountywi.gov>

Subject: Re: UHC Contract language

Good morning Tony,

In order to reach a decision with respect to the audit language, Audit Services will need to review the draft contract first. Please forward a copy of the draft contract to Jennifer, Molly, Irias, Candice and me (all cc'd above). Following our review of the draft contract, we plan to consult with the Office of Corporation Counsel.

Thank you,

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Regards,

- Paul

Paul A. Grant, CPA

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Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

Report County Government Fraud, Waste and Abuse

From: Tony Maze <Tony.Maze@milwaukeecountywi.gov>

Sent: Thursday, January 15, 2026 2:56 PM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Subject: FW: UHC 2026 Amendment

From: Elisabeth Wright <Elisabeth.Wright@wtwco.com>

Sent: Thursday, January 15, 2026 8:29 AM

To: Tony Maze <Tony.Maze@milwaukeecountywi.gov>

Cc: David Radke <David.Radke@wtwco.com>; Kim Matus <Kim.Matus@wtwco.com>

Subject: UHC 2026 Amendment

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Hi Tony,

Attached please find the UHC ASA Amendment issued for effective date 1.1.26. As we discussed yesterday, the amendment replaces the Fees Exhibit in the current Administrative Services Agreement. I have also included the UHC insurance certificate if you need this for your files.

Please let me know if you have any questions.

Thank you,
Elisabeth Wright, MAHR
Director - Health & Benefits

WTW

111 E. Kilbourn Ave, Suite 1850 | Milwaukee WI 53202 | United States

M +414 759 6542

Elisabeth.Wright@wtwco.com

wtwco.com

Upcoming Out of Office: January 16th, February 13th

Upcoming office closures/holidays: January 19th and February 16th

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To: "Liz" <Sumner>
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Fw: UHC 2026 Amendment

Sent: 1/23/2026 11:52:47 AM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Liz"
Cc:
Bcc:
Importance: Normal
Subject: Fw: UHC Contract Amendment - Audit Clause

FYI.



Jennifer Folliard (she/her) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:38 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:15 AM

To: James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

[REDACTED]

Jen



Jennifer Folliard (she/her) | Director of Audits

Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: James Davies <James.Davies@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi Paul,

[REDACTED]

James G. Davies (he/his/him) | Assistant Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

Mobile: (414) 309-8924 | Office: (414) 278-4203 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

By achieving racial equity, Milwaukee County is the healthiest county in Wisconsin.

From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: UHC Contract Amendment - Audit Clause

Good afternoon James,

Following our meeting this morning, I am providing the attached. It contains the County's standard audit clause and UHC's Standard Audit Language as well as a list of our concerns with the UHC audit language.

Regarding your inquiry from this morning, I confirmed with Jennifer that Audit Services is willing to accept a short-term extension containing UHC's current audit language while we work through this matter.

I appreciate your assistance!

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

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To: "Liz" <Sumner>
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Fw: UHC Contract Amendment - Audit Clause

Sent: 1/23/2026 10:17:33 AM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Liz"
Cc:
Bcc:
Importance: Normal
Subject: Fw: UHC Contract Amendment - Audit Clause

Hi Liz,
Please see email below, which summarizes our thoughts, and let me know if you'd like to discuss today. I'll forward you another email shortly with Paul's communication with Tony.
Jen



Jennifer Folliard (she/her) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:15 AM

To: James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

[REDACTED]

Jen



Jennifer Folliard (she/her) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: James Davies <James.Davies@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi Paul,

[REDACTED]

Best,

James G. Davies (he/his/him) | Assistant Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

Mobile: (414) 309-8924 | Office: (414) 278-4203 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: UHC Contract Amendment - Audit Clause

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I appreciate your assistance!

- *Paul*

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

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Received: from SA1PR09MB8623.namprd09.prod.outlook.com ([fe80::b23b:6231:46c6:cec2]) by SA1PR09MB8623.namprd09.prod.outlook.com ([fe80::b23b:6231:46c6:cec2]) with Microsoft Exchange; Fri, 23 Jan 2026 16:17:33 +0000
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Return-Path: Jennifer.Folliard@milwaukeecountywi.gov
X-MS-Exchange-Organization-ExpirationStartTime: 23 Jan 2026 16:17:33.6138 (UTC)
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CTRY:;LANG:en;SCL:1;SRV:;IPV:NLI;SFV:NSPM;
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X-MS-Exchange-ExternalInOutlookResult: NotEnabled
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jmr:0;auth:0;dest:I;
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To: "Liz" <Sumner>
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Fw: UHC Contract Amendment - Audit Clause

Sent: 1/26/2026 11:06:34 AM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Liz"
Cc:
Bcc:
Importance: Normal
Subject: Fw: UHC Contract Amendment - Audit Clause

Hi Liz,

Here's the latest I received. Let me know if you want to discuss or if you have concerns with OCC's recommendation. As we've discussed, we have concerns with the audit clause but given the entity we're negotiating with and the length of time the language has been embedded in the agreement, I believe it will take a significant amount of time to come to agreement on terms we find acceptable. We do not want to be blamed, however unfair that would be, with causing any employee disruptions. In the meantime, if we are asked to audit or investigate anything, we would need to trust in OCC's assistance in helping us navigate reasonable access to information (as Bill lays out below).

Let me know your thoughts...

Jen



Jennifer Folliard (she/her) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Monday, January 26, 2026 10:58 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel
Milwaukee County Office of Corporation Counsel
901 N 9th Street, Suite 303 | Milwaukee, WI 53233
william.davidson@milwaukeecountywi.gov
(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Sent: Friday, January 23, 2026 12:42 PM
To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>
Subject: Re: UHC Contract Amendment - Audit Clause

Thanks, Bill. Yes, always interested in additional information. In our work, we always start with Milwaukee County employees and documents they have first. If things are working right, we shouldn't need to go to the vendor for much. Unfortunately, we often find County records (both electronic and paper) to be missing information.

Ultimately, in the very rare situations where aren't able to reach mutual agreement on contract audit terms, our thoughts are passed along to the Comptroller for final decision making. I've kept Liz briefed, but she may be interested in discussing further.



Jennifer Folliard (she/her) | Director of Audits

Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>
Sent: Friday, January 23, 2026 10:38 AM
To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>
Subject: RE: UHC Contract Amendment - Audit Clause

Hi, Jen—

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:15 AM

To: James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

[REDACTED]

Jen



Jennifer Folliard (she/her) | Director of Audits

Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | county.milwaukee.gov

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From: James Davies <James.Davies@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi Paul,

[REDACTED]

Best,

James G. Davies (*he/his/him*) | Assistant Corporation Counsel
Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

Mobile: (414) 309-8924 | Office: (414) 278-4203 | county.milwaukee.gov

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From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: UHC Contract Amendment - Audit Clause

Good afternoon James,

Following our meeting this morning, I am providing the attached. It contains the County's standard audit clause and UHC's Standard Audit Language as well as a list of our concerns with the UHC audit language.

Regarding your inquiry from this morning, I confirmed with Jennifer that Audit Services is willing to accept a short-term extension containing UHC's current audit language while we work through this matter.

I appreciate your assistance!

- *Paul*

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

[Report County Government Fraud, Waste and Abuse](#)

Email Header:

MIME-Version: 1.0
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To: "Liz" <Sumner>
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Fw: UHC Contract Amendment - Audit Clause

Sent: 1/27/2026 1:27:05 PM
From: Cynthia Pahl <Cynthia.Pahl@milwaukeecountywi.gov>
To: "Tony" , "Margo"
Cc: "Liz" , "Jim"
Bcc:
Importance: Normal
Subject: File #26-272 UHC contract extension
Attachments: [Outlook-y2ugibnc.png](#)

Hello Tony,

I was reading through the file for the UHC contract extension and have concerns about the fiscal impact that is discussed in the report and fiscal note. Can you please send me all the data that was calculated and provided by WTW so that our office can review the information that you have provided? I also do not understand how you calculated subsequent year's cost to be \$90M. I do not understand what that amount is.

Thank you. - - cj



C.J. Pahl (she/hers) | Financial Services Director

Office of the Comptroller | Milwaukee County

901 N. 9th Street, Suite 301

Milwaukee, WI 53233

414.278.4174 | county.milwaukee.gov

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Email Header:

MIME-Version: 1.0
Date: Tue, 27 Jan 2026 19:27:05 +0000
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CC: Liz Sumner; Jim Moon
Thread-Topic: File #26-272 UHC contract extension
Thread-Index: AQHcj8J4jpth6sN6M0SO+84hPK7Yxg==
Importance: high
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X-MS-Exchange-Organization-AuthMechanism: 04
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TO: Tony Maze; Margo Franklin
From: "Cynthia Pahl" <Cynthia.Pahl@milwaukeecountywi.gov>
CKX-Bounce-Address: Cynthia.Pahl@milwaukeecountywi.gov
Subject: File #26-272 UHC contract extension



Sent: 1/27/2026 11:38:10 AM
From: Jennifer Mueller
<Jennifer.Mueller@milwaukeecountywi.gov>
To: "David" , "MaryJo" , "Jeremy" , "Scott" , "Willie" , "Patti" ,
"Liz" , "Stephen" , "Aaron" , "Janelle"
Cc: "Tony" , "Nicole" , "Rhonda" , "Hope" , "Allyson" ,
"Clarence" , "Jason" , "Minette" , "Margo" , "Mauricio"
Bcc:
Importance: Normal
Subject: File 26-272 United Health Care Contract Board Report
Attachments: [image001.png](#) , [26-272 United Health Care Board Report.pdf](#)

Attached is an action report that HR submitted for the upcoming January cycle. Thank you.



Jennifer Mueller (*she/her/hers*) | HR Analyst
Milwaukee County Department of Human Resources
901 N 9th Street, Suite 210 | Milwaukee, WI 53233
Ph: (414) 278-4148 | F: (414) 223-1379 | [county.milwaukee.gov](https://www.county.milwaukee.gov)
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Email Header:

MIME-Version: 1.0
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by SJ0PR09MB10130.namprd09.prod.outlook.com with HTTPS;
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Tue, 27 Jan 2026 17:38:11 +0000
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dmarc=none action=none header.from=milwaukeecountywi.gov;
CC: Tony Maze; Nicole Luckman;
Rhonda Dunlap; Hope Osborne;
Allyson Smith; Clarence Kinnard;
Jason Garcia; Minette Knotts;
Margo Franklin; Mauricio Penn
Thread-Topic: File 26-272 United Health Care Contract Board Report
Thread-Index: AdyFgSR50EHnW4CcTGu7MOZcoHM5TQ==
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TO: David Crowley; MaryJo Meyers;
Jeremy Lucas; Scott Brown;
Willie Johnson; Patti Logsdon;
Liz Sumner; Stephen Cady;
Aaron Hertzberg; Janelle Jensen
From: "Jennifer Mueller" <Jennifer.Mueller@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Mueller@milwaukeecountywi.gov
Subject: File 26-272 United Health Care Contract Board Report





Milwaukee County

Department of Human Resources

INTER-OFFICE COMMUNICATION

Date: January 27, 2026

To: Marcelia Nicholson, Chairwoman, Milwaukee County Board of Supervisors

From: Tony Maze, Director of Total Rewards, Department of Human Resources 

Subject: **Report from the Director of Total Rewards, Department of Human Resources, requesting authorization for a five-year extension with UnitedHealthcare and Optum Rx for Third Party Administrative (TPA) services for Milwaukee County and Milwaukee County Transit System (MCTS) through December 31, 2030**

File Type: Action Report

REQUEST

Milwaukee County's current contract with UnitedHealthcare for TPA services for the Milwaukee County and Milwaukee County Transit System health plan and UnitedHealthcare's subsidiary, Optum Rx, for Pharmacy Benefit Manager current contract expired on December 31, 2025.

United Healthcare

- No change in medical plan administrative fees over current for 2026.
- Negotiated a 2% increase in medical plan administrative fees for 2027 through 2030 instead of paying 6% per year.
- Nurse liaison program provided at a discounted rate for Milwaukee County and MCTS, if they elect to use this service over the term of the agreement.
- Provide a list of optional services that are currently purchased by each organization, the current cost of those services and the rates that will apply over the term of the agreement to each organization that purchases or may purchase such services in the future.
- Provide a list of services available today but not purchased by any of these entities, the current cost and the cost if they are purchased by any or all the entities during the term of the agreement.
- Work with Milwaukee County and MCTS to explore ways to better engage and manage high-cost claimants and other members identified by your predictive modeling that might become high cost.
- Agree to process claims for the existing Milwaukee County clinic and the clinic claims of the other organizations during the term of the agreement at no cost.

Prescription Drugs:

1. Rebates – We were able to negotiate an additional \$4.6 million in rebates per year through 2030.
2. Discounts - discounts are generally expressed as a percentage off of actual wholesale price (AWP). This should be a fixed amount that is published by a single source. However, there is latitude with respect to how discounts are calculated. To the best of our ability, we have leveled the playing field on discounts.
3. Dispensing fees - under a traditional arrangement these typically represent the average amount which is passed on to individual pharmacies. These can also be manipulated via offsets from other revenue sources such as rebates and “spread.” Spread is the difference between the contracted guaranteed amount and what is actually reimbursed to the pharmacies.

ALIGNMENT TO STRATEGIC PLAN

Describe how the item aligns to the objectives in the [strategic plan](#):

1A: Reflect the full diversity of the County at every level of County government

UHC and Optum RX uses its tools and professional personnel to ensure the County is receiving the best price and plans for all purchased services

1B: Create and nurture an inclusive culture across County government

All services contracted services are made in consideration of all County Employees

1C: Increase the number of County contracts awarded to minority and women-owned businesses

2A: Determine what, where, and how we deliver services to advance health equity

UHC and Optum RX has consistently demonstrated strong knowledge of the local health care provider and insurance market, as well as the Wisconsin regulatory environment.

2B: Break down silos across County government to maximize access to and quality of services offered

UHC and Optum RX has consistently demonstrated strong knowledge of the local health care provider and insurance market, as well as the Wisconsin regulatory environment.

2C: Apply a racial equity lens to all decisions

All services contracted services are made in consideration of all County Employees

3A: Invest “upstream” to address root causes of health disparities

3B: Enhance the County’s fiscal health and sustainability

Both UHC and Optum RX has provided services to the County for several years and has agreed to continue to provide Milwaukee County and Milwaukee Transit with additional savings and minimal increase in fees

3C: Dismantle barriers to diverse and inclusive communities

TERMS

Milwaukee County will continue to utilize the same account team. All contract terms remain the same with exception of the 2% increase in years 2027 through 2030 for UHC administration fees and the \$4.6 million in rebate savings with Optum RX and RXBenefits. Milwaukee County will also receive a \$200,000 credit in 2026 and a \$50,000 yearly credit for each of the remaining years of the contract. This amount equates to \$400,000 in savings.

BACKGROUND

Related File No's:	22-1065
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ALIGNMENT TO STRATEGIC PLAN

Describe how the item aligns to the objectives in the [strategic plan](#):

- 1A: Reflect the full diversity of the County at every level of County government
UHC uses its tools and profession personal to ensure the County is receiving the best price and plans for all purchased services
- 1B: Create and nurture an inclusive culture across County government
All services contracted services are made in consideration of all County Employees
- 1C: Increase the number of County contracts awarded to minority and women-owned businesses
- 2A: Determine what, where, and how we deliver services to advance health equity
United Healthcare has consistently demonstrated strong knowledge of the local health care provider and insurance market, as well as the Wisconsin regulatory environment.
- 2B: Break down silos across County government to maximize access to and quality of services offered
United Healthcare has consistently demonstrated strong knowledge of the local health care provider and insurance market, as well as the Wisconsin regulatory environment.
- 2C: Apply a racial equity lens to all decisions
All services contracted services are made in consideration of all County Employees
- 3A: Invest “upstream” to address root causes of health disparities
- 3B: Enhance the County’s fiscal health and sustainability
United Healthcare has provided services to the County for several years and has agreed to continue to provide Milwaukee County with additional savings and minimal increase in fees
- 3C: Dismantle barriers to diverse and inclusive communities

FISCAL EFFECT

This will be a 5-year contract through December 31, 2030

VIRTUAL MEETING INVITES

tony.maze@milwaukeecountywi.gov

PREPARED BY:

Tony L. Maze, Director of Benefits Administration

APPROVED BY:

Tony L. Maze, Director of Benefits Administration

ATTACHMENTS:

Resolution
Fiscal Note

CC:

County Executive David Crowley
Mary Jo Meyers, Chief of Staff, County Executive’s Office
Margo Franklin, Chief Human Resources Officer
Scott Brown, Corporation Counsel
Supervisor Willie Johnson, Jr., Chair, Finance & Audit Committee
Supervisor Patti Logsdon, Chair, Personnel Committee
Liz Sumner, Comptroller
Stephen Cady, Comptroller’s Office
Aaron Hertzberg, Director, DAS
Janelle M. Jensen, Legislative Services Division Manager, Office of the County Clerk

(ITEM) From the Director of Total Rewards, Department of Human Resources, requesting authorization to execute contract extensions with UnitedHealthcare and Optum Rx for Third Party Administrative (TPA) services for Milwaukee County and Milwaukee Transit Services medical and pharmacy plans effective January 1st, 2026, through December 31st, 2030, by recommending adoption of the following:

A RESOLUTION

WHEREAS, Milwaukee County's current contract with UnitedHealthcare for TPA services for the Milwaukee County and Milwaukee Transit Services health plan expires on December 31st, 2025; and

WHEREAS, Milwaukee County's current contract with UnitedHealthcare's subsidiary, Optum Rx, for Pharmacy Benefit Manager services for the Milwaukee County and Milwaukee Transit Services health plans expires on December 31st, 2025; and

WHEREAS, Milwaukee County, in coordination with Willis Towers Watson of Wisconsin, Milwaukee Transit Services, the City of Milwaukee evaluated a proposal for a 5-year contract renewal; and

WHEREAS, UnitedHealthcare's combination of administrative costs and network access provide the optimal financial performance available to Milwaukee County and Milwaukee Transit health plans; and

WHEREAS, the pharmacy pricing terms offered by Optum Rx continue to lead the market; and

WHEREAS, UnitedHealthcare and Optum Rx combine to provide the efficient, high-quality coverage options that Milwaukee County has designed for its active employees, pre-Medicare, and Medicare-eligible employees; and

WHEREAS, UnitedHealthcare has a successful track record of complying with and exceeding Milwaukee County's disadvantaged business enterprise goals; and

WHEREAS, UnitedHealthcare was found to be uniquely positioned, by virtue of the strength of their provider network contracts in the greater Milwaukee area, to administer the health plans for Milwaukee County, Milwaukee County Transit, the City of Milwaukee, and; now, therefore

BE IT RESOLVED, that the Director of Employee Benefits, Department of Human Resources, is hereby authorized to execute contract amendments with UnitedHealthcare and Optum Rx extending services for Milwaukee County/Milwaukee Transit Service's group health

47 plans for active employees and retirees from January 1, 2026, continuing through December 31st,
48 2030.

MILWAUKEE COUNTY FISCAL NOTE FORM

File 26-272

DATE: 1/27/2026Original Fiscal Note ☒Substitute Fiscal Note ☐

SUBJECT: Request for authorization to extend the Medical and Pharmacy contracts with UnitedHealthcare and Optum RX through the 2030 plan year.

FISCAL EFFECT:

- ☒ No Direct County Fiscal Impact ☐ Increase Capital Expenditures
- ☒ Existing Staff Time Required ☐ Decrease Capital Expenditures
- ☐ Increase Operating Expenditures (If checked, check one of two boxes below) ☐ Increase Capital Revenues
- ☐ Absorbed Within Agency's Budget ☐ Decrease Capital Revenues
- ☐ Not Absorbed Within Agency's Budget
- ☒ Decrease Operating Expenditures ☐ Use of contingent funds
- ☐ Increase Operating Revenues
- ☐ Decrease Operating Revenues

Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.

	Expenditure or Revenue Category	Current Year	Subsequent Year
Operating Budget	Expenditure	0	\$90,000,000
	Revenue		
	Net Cost		
Capital Improvement Budget	Expenditure		
	Revenue		
	Net Cost		

DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. ¹ If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions/interpretations that were utilized to provide the information on this form.

A.) This item authorizes the Benefits Division to extend contracts with UnitedHealthcare and Optum Rx to provide administrative Medical and Pharmacy services and the voluntary fully-insured Medicare Advantage option through the 2030 plan year.

B.) There is no impact to the current year, other than the time of existing staff. The contract extension modifies existing financial terms, leaving all other terms unchanged, and extends the agreements through 2030. The proposal includes a market check provision for 2025. Fully-insured Medicare Advantage rates are subject to a rate renewal on an annual basis. That would be a separate agreement.

C.) There is no impact to the current year. All costs in subsequent years will be reflected in the org.1950 (non-departmental fringe benefits) budgets.

D.) The savings projection was developed by Willis Towers Watson's actuaries, and were subsequently vetted by the Benefits Division. Pharmacy savings are derived by applying the proposed terms to the current enrollment and utilization. Changes to enrollment or utilization will cause a change to savings (positive or negative).

Department/Prepared By Tony L Maze, Director of Employee Benefits Administration, Department of Human Resources

Authorized Signature



Did DAS-Fiscal Staff Review? ☐ Yes ☒ No

Did CBDP Review?² ☐ Yes ☒ No ☒ Not Required

¹ If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

² Community Business Development Partners' review is required on all professional service and public work construction contracts.

Sent: 1/27/2026 3:56:07 PM
From: Tony Maze <Tony.Maze@milwaukeecountywi.gov>
To: "Cynthia" , "Margo"
Cc: "Liz" , "Jim"
Bcc:
Importance: Normal
Subject: RE: File #26-272 UHC contract extension
Attachments [image001.png](#) , [RE WTW Health Care forecast for 2026.msg](#) , [WTW Updated 2025 Projections.msg](#)

CJ,

Attached please find the **2026 Health Care Forecast** prepared by WTW and provided in August 2025. I have also included the accompanying email from WTW, as it highlights several key factors that materially impacted the County's pricing analysis:

- Total required plan cost estimates for 2026 are approximately **\$97 million**. We anticipate receiving the 2024 EGWP rebates in the next month or so. This will offset a portion of the \$97 million.
- The 2025 projections assumed an approximate **10% reduction in claims costs** attributable to the RxBenefits implementation. However, due to increased utilization of GLP-1 medications and the introduction of two new high-cost brand drugs, those anticipated savings did not materialize. As a result, WTW removed the savings assumption from the 2026 projections.
- A **4.0% rate increase** applied annually from the 2022/2021 period through 2026/2025 would have fully funded the projected 2026 plan costs.

For reference, I have also attached the **2024–2025 Baseline Projections** provided by WTW in September 2024. These materials reflect a noted escalation in claims beginning mid-year 2024 and outline the assumptions used in the related calculations.

Additional context regarding the \$90,000,000 estimate:

As noted on **page 9 of the 2026 Forecast**, this figure includes anticipated rebates for active employees and pre-65 retirees. EGWP rebates are excluded, as they are received on a two-year lag. I intentionally excluded EGWP rebates to ensure we maintain sufficient cash flow to cover projected claims obligations over the next several years.

I used the attached data to derive the \$90,000,000 estimate. If you remain uncomfortable with this figure, please let me know what alternative amount you would prefer, and I will revise it accordingly in advance of the Board meeting on Thursday.

Please let me know if you have any questions or require additional information.

Regards,

Tony

From: Cynthia Pahl <Cynthia.Pahl@milwaukeecountywi.gov>
Sent: Tuesday, January 27, 2026 1:27 PM
To: Tony Maze <Tony.Maze@milwaukeecountywi.gov>; Margo Franklin <Margo.Franklin@milwaukeecountywi.gov>
Cc: Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>; Jim Moon <James.Moon@milwaukeecountywi.gov>
Subject: File #26-272 UHC contract extension
Importance: High

Hello Tony,

I was reading through the file for the UHC contract extension and have concerns about the fiscal impact that is discussed in the report and fiscal note. Can you please send me all the data that was calculated and provided by WTW so that our office can review the information that you have provided? I also do not understand how you calculated subsequent year's cost to be \$90M. I do not understand what that amount is.

Thank you. - - cj



C.J. Pahl (she/hers) | Financial Services Director
Office of the Comptroller | Milwaukee County
901 N. 9th Street, Suite 301
Milwaukee, WI 53233
414.278.4174 | county.milwaukee.gov

By achieving racial equity, Milwaukee County is the healthiest county in Wisconsin.

Email Header:

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by BY5PR09MB5715.namprd09.prod.outlook.com ([fe80::ea52:5d91:7ec9:1414%2])
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Tue, 27 Jan 2026 21:56:07 +0000
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CC: Liz Sumner; Jim Moon
Thread-Topic: File #26-272 UHC contract extension
Thread-Index: AQHcj8J4jpth6sN6M0SO+84hPK7YxrVmiy+Q
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Return-Path: Tony.Maze@milwaukeecountywi.gov
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jmr:0;auth:0;dest:I;ENG:(910005)(944506478)(944626604)(920097)(425001)(930201)(20251009114)(140003)(1420198);
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TO: Cynthia Pahl; Margo Franklin
From: "Tony Maze" <Tony.Maze@milwaukeecountywi.gov>
CKX-Bounce-Address: Tony.Maze@milwaukeecountywi.gov
Subject: RE: File #26-272 UHC contract extension



From: "Elisabeth Wright"
<Elisabeth.Wright@wtwco.com>
Sent: 8/25/2025 8:56:03 AM
To: Kurt MankeKurt.Manke@wtwco.com Tony Maze Nicole Luckman
Cc: Kim MatusKim.Matus@wtwco.com David RadkeDavid.Radke@wtwco.com
Bcc:
Subject: RE: WTW Health Care forecast for 2026
Attachments: [Milwaukee County 2026 Pricing 2025-08-22.pdf](#)

Good morning, Tony and Nicole,

Attached please find the 2026 Pricing Analysis prepared by WTW for Milwaukee County. As Kurt mentioned, I reviewed the forecast before sharing this with you.

As there is a lot of data within the analysis, I'll note a few highlights for you here. I would also recommend that we schedule a call with Kurt when he returns from PTO next week to review in greater detail.

Highlights:

- Total required plan costs for 2026 are ~ \$97.0 million
- Long-term trend considerations for active medical and pharmacy claims are noted on page 7
 - Physician/hospital supply shortages
 - Increasing cost of pharmaceuticals
 - Utilization of GLP-1s for weight loss
 - Medicare reinforcement challenges
- 2025 projections included a ~10% reduction in claims costs due to the RxBenefits projections, however, with the increase in utilization of GLP-1s and two new high-cost brand drugs the savings haven't materialized. We have removed this assumption from the 2026 projections (page 11)
- A rate increase of 4.0% overall in each year from 2022/2021 to 2026/2025 would have covered the 2026 projected plan costs (page 12)

Please let us know what questions you have as you review the analysis.

Thanks,
Elisabeth Wright
Director of Health & Benefits

WTW
C 1 414 759 6542

From: Kurt Manke <kurt.manke@wtwco.com>
Sent: Saturday, August 23, 2025 3:51 PM
To: Tony Maze <Tony.Maze@milwaukeecountywi.gov>; Nicole Luckman <Nicole.Luckman@milwaukeecountywi.gov>
Cc: Elisabeth Wright <Elisabeth.Wright@wtwco.com>; Kim Matus <Kim.Matus@wtwco.com>; David Radke <David.Radke@wtwco.com>
Subject: RE: WTW Health Care forecast for 2026

Hi Tony and Nicole,

I completed my work before my PTO and I sent it over to Elisabeth for a review before it is released. You should receive the forecast on Monday, August 25th.

I apologize for not getting this back to you on Friday, but I was focused on making sure I did not rush my pricing, and I reviewed all assumptions closely.

Thanks,

Kurt Manke, FSA, MAAA
Director of Health and Benefits

WTW
D: +1 (952) 806-2208

Upcoming PTO:

I will be on PTO on Monday, August 25th and back working again on Tuesday, September 2nd.

I will not be checking emails during this PTO.

From: Tony Maze <Tony.Maze@milwaukeecountywi.gov>

Sent: Wednesday, August 20, 2025 10:46 AM

To: Elisabeth Wright <elisabeth.wright@wtwco.com>; Kim Matus <kim.matus@wtwco.com>; Kurt Manke <kurt.manke@wtwco.com>; David Radke <david.radke@wtwco.com>

Cc: Nicole Luckman <Nicole.Luckman@milwaukeecountywi.gov>

Subject: FW: Health Care 2025 budget

From: "Elisabeth Wright"
<Elisabeth.Wright@wtwco.com>
Sent: 9/30/2024 4:09:09 PM
To: Tony Maze
Cc: Bert, Tim (Nashville) Nicole Luckman
<Timothy.Bert@wtwco.com> Timothy.Be David Kim
rt@wtwco.com wco.com MatusKim.Matus@wtwco.com
Bcc:
Subject: WTW Updated 2025 Projections
Attachments: [2024-25 Baseline Projection - 2407 - 09302024.pdf](#)

Hello Tony & Nicole,

Attached please find our updated Projections for 2024- 2025 using data through July. Please let me know if youâ€™d like me to send directly to the others that were on the call on the 19th (Joe, Dan, CJ and Liz), or if you will share out with them.

Summary of projection and comparison back to prior version (through June):

- Overall, 2024 projection is coming in at \$91,514,965.
 - This compares to \$90,035,832 from prior month.
 - This represents an expected deficit of 1.8%, compared to 0.3% last month. Deficit calculation assumes the same rates structure for funding that was communicated last month
 - The additional cost pressure should not be a surprise given the preview of July claims we saw from the bank account transactions provided by Milwaukee County.
 - I also incorporated a slightly higher August than our model would typically assume, also based upon the preview of the bank account transactions. This should mitigate some of the additional increase we might otherwise see in a few weeks when we re-project through August.
- Overall, 2025 projection is coming in at \$100,152,664
 - This compares to \$98,969,182 from prior month
 - This represents an increased funding need of 11.4%, compared to 10.4% last month. Increase need assumes the same rates structure for funding that was communicated last month.
 - Primary driver is higher jump-off point based on 2024 re-projection
- Medical costs projected at \$56,567,171 for 2024 and \$60,603,612 for 2025
 - This compares to \$54,230,782 and \$58,968,064 respectively, from last projection
 - Increase driven by July data running higher combined with assumption included for August projection to reflect higher than average costs
- Rx costs projected at \$59,662,826 for 2024 and \$63,731,229 for 2025
 - This compares to \$58,135,712 and \$62,974,411 from prior projection
- Estimated Rx / EGWP rebates and subsidies have increased with the higher Rx projection, offsetting some of the gross Rx cost increase in the projection
 - EGWP projection in particular is flowing through at a materially higher number for 2024 as we adjusted the formula to incorporate actuals rather than projected amounts for the first seven months of 2024

Additionally, our team reviewed the bank account draft data that was provided by Milwaukee County and noted the following:

- Through June, the medical paid claims were approximately 4% higher in 2024 than in 2023.
 - There was a good bit of discussion during our call about weekly totals and speculation that 2024 was running significantly hotter than 2023 all year. The weekly totals reflect a fairly normal fluctuation one might expect to see, with several ups and downs throughout the first 6 months when comparing back to the prior year.

- Given that the prior projection only incorporated claims through June, I don't think it was unreasonable when viewed under the additional lens of the bank account data. Projection timing is always going to lag the real-time observation of bank account drafts.
- It was only in July and August that the claims comparison really started to escalate, coming in respectively at 57% and 52% higher than 2023
 - As discussed, with no stop loss protection it will not be uncommon to see some large fluctuations on a weekly or even monthly basis
 - The first two weeks of September bank drafts were more in line with 2023, at only about 1% higher than prior year
 - The county's projection of the remainder of 2024 relies on some conservative assumptions around the remaining weekly totals. While not out of the bounds of possibility, I believe the most likely scenario is still lower than their internal projection would show. The 4 highest weeks of claims paid in 2023 all occurred in the final 3 months (2 of those weeks were extreme outliers, higher than every week in 2024 so far) and their projection relies on an average weekly total that is 15% higher than the remainder of 2023, which is unlikely (but again not impossible given the lack of stop loss coverage).
- In total, their projection assumes that YTD medical claims represent approximately 63% of the assumed full-year and that YTD Rx claims represent 66% of the assumed full-year, despite the days of the year being 70% complete at the time the analysis was performed. Without unexpected large claim fluctuation, this would require the weekly totals for the remainder of the year to be significantly higher than they've been running YTD.

UHC also conducted a review of their systems and confirmed that there is no intermingling of Milwaukee County Transit System claims data within the Milwaukee County account reports or check registers.

Please let me know if there are any questions or if you would like to meet with our team again to review.

Thank you,

Elisabeth Wright, MAHR

Associate Director - Health & Benefits

WTW

111 E. Kilbourn Ave, Suite 1850 | Milwaukee WI 53202 | United States

M +414 759 6542

Elisabeth.Wright@wtwco.com

wtwco.com

Upcoming PTO:

Upcoming office closures/holidays:

WTW is not a law firm. We are providing this information to you solely in our capacity as consultants with knowledge and experience in the industry and not as legal advice.

Composite Cost Projections					
	2023 Actuals	2024 YTD / Forecast		2025 Forecast	
	Total	Total	Yr./ Yr. Change	Total	Change
Medical Costs	52,946,090	56,567,171	6.8%	60,603,612	7.1%
Rx Costs	54,639,151	59,662,826	9.2%	63,731,229	6.8%
Estimated Rx Rebates	(7,113,931)	(7,989,120)	12%	(8,177,437)	2.4%
EGWP Rebates & Subsidies	(19,590,574)	(22,208,108)	13%	(21,603,411)	-2.7%
Flexible Spending Account	2,895,667	3,047,583	5.2%	3,059,000	0.4%
Non-Claim Costs: ACA	28,307	30,407	7.4%	30,452	0.2%
Administrative Fees	2,352,513	2,404,205	2.2%	2,509,219	4.4%
TOTAL Forecast	86,157,223	91,514,964	6.2%	100,152,664	9.4%
2024 Funding		89,888,115		89,868,613	
		-\$1,626,848	Deficit	\$10,284,051	Increase needed
			-1.8%		11.4%

As noted, there are numerous factors impacting the accuracy of this forecast. In the best of times there is a material variance between budgeted and actual amounts due to random large claims and other cost and use factors that are difficult to predict. To address this risk we recommend a discussion with Finance and Human Resources concerning adding margin to the rates and budget to potentially mitigate the risk of a shortfall caused by these factors.

Historical claims and Enrollment through Jul 31, 2024

Forecast Assumptions:	2024 / 25 Forecast
Medical trend	6.0%
Rx Trend	9.0%
EGWP Fee Increase	2.0%

Historical Trend for Milwaukee County

Year / Year PEPM	TREND			Medical CPI
	Medical	Rx	Total	
2020	-10.4%	7.5%	-3.2%	2.7%
2021	9.3%	9.1%	9.2%	2.6%
2022	-7.8%	7.6%	-0.9%	4.1%
2023	1.5%	11.5%	6.3%	0.5%
Average	-1.8%	8.9%	2.9%	2.5%
2024	6.8%	9.2%	8.0%	
Annualized	6.8%	9.2%	8.0%	

Composite Cost Projection: Jan-2024 to Dec-2024

	Actives	Retirees Under 65	Retirees 65+		TOTAL
			Medical	Rx-EGWP	
Medical Cost Projection	41,016,195	15,134,417	416,559		56,567,171
Rx Cost Projection	16,422,086	5,724,942		37,515,798	59,662,826
Estimated Rx Rebates	(5,651,349)	(2,337,772)			(7,989,120)
EGWP Rebates & Subsidies				(22,208,108)	(22,208,108)
Flexible Spending Account	3,047,583				3,047,583
Non-Claim Costs: ACA	23,056	5,550	1,801		30,407
Administrative Fees	1,315,459	279,005	90,540	719,202	2,404,205
Total Cost Projection	56,173,030	18,806,142	508,900	16,026,892	91,514,964
Average Enrollment	3,048	678	221	5,853	
Composite Premium	\$1,536.00	\$2,310.62	\$192.21	\$228.17	
Medicare Advantage Enrollment			5,695		
Full year Funding Rates	47,912,254	18,626,442	23,349,419		89,888,115
Surplus/(Deficit)	(8,260,777)	(179,699)	6,813,627		(1,626,848)

Deficit

-1.8%

Cost Projection: 2024 PEPM

	Actives	Retirees Under 65	Retirees 65+	
			Medical	Rx-EGWP
Medical Cost Projection	1,121.55	1,859.49	157.34	
Rx Cost Projection	449.05	703.40		534.11
Rx Rebates	(154.53)	(287.23)		-
EGWP Rebates & Subsidies				(316.17)
Flexible Spending Account	83.33			
Non-Claim Costs: ACA	0.63	0.68	0.68	
Administrative Fees	35.97	34.28	34.20	10.24
Total Cost Projection	1,536.00	2,310.62	192.21	228.17
Average Enrollment	3,048	678	221	5,853

Composite Cost Projection: Jan-2025 to Dec-2025

	Actives	Retirees Under 65	Retirees 65+		TOTAL
			Medical	Rx-EGWP	
Medical Cost Projection	46,244,232	13,994,770	364,611		60,603,612
Rx Cost Projection	18,146,424	5,775,063		39,809,741	63,731,229
Estimated Rx Rebates EGWP Rebates & Subsidies	(5,766,451)	(2,410,986)		(21,603,411)	(8,177,437) (21,603,411)
Flexible Spending Account	3,059,000				3,059,000
Non-Claim Costs: ACA Administrative Fees	23,142 1,320,387	5,507 276,845	1,803 90,662	821,325	30,452 2,509,219
Total Cost Projection	63,026,734	17,641,199	457,077	19,027,655	100,152,664
Average Enrollment	3,059	673	220	5,825	
Composite Premium	\$1,716.98	\$2,184.40	\$172.82	\$272.21	
Medicare Advantage Enrollment			5,672		
Current Funding Rates - 2024	48,103,897	18,497,635	23,267,081		89,868,613
Costs compared to current Rates	131.0%	95.4%	83.7%		111.4%
		2025 Surplus/(Deficit) using 2024 funding rates			(10,284,051)

Cost Projection: 2025 PEPM

	Actives	Retirees Under 65	Retirees 65+	
			Medical	Rx-EGWP
Medical Cost Projection	1,259.79	1,732.88	137.86	-
Rx Cost Projection	494.35	715.09	-	569.52
Rx Rebates	(157.09)	(298.54)	-	-
EGWP Rebates & Subsidies	-	-	-	(309.06)
Flexible Spending Account	83.33			
Non-Claim Costs: ACA Administrative Fees	0.63 35.97	0.68 34.28	0.68 34.28	11.75
Total Cost Projection	1,716.98	2,184.40	172.82	272.21
Average Enrollment	3,059	673	220	5,825

Sent: 1/27/2026 1:35:27 PM
From: Tony Maze <Tony.Maze@milwaukeecountywi.gov>
To: "Cynthia" , "Margo"
Cc: "Liz" , "Jim"
Bcc:
Importance: Normal
Subject: RE: File #26-272 UHC contract extension
Attachments: [image001.png](#)

CJ,

I will get all the requested information and share it once it is put together.

Regards,

Tony

From: Cynthia Pahl <Cynthia.Pahl@milwaukeecountywi.gov>
Sent: Tuesday, January 27, 2026 1:27 PM
To: Tony Maze <Tony.Maze@milwaukeecountywi.gov>; Margo Franklin <Margo.Franklin@milwaukeecountywi.gov>
Cc: Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>; Jim Moon <James.Moon@milwaukeecountywi.gov>
Subject: File #26-272 UHC contract extension
Importance: High

Hello Tony,

I was reading through the file for the UHC contract extension and have concerns about the fiscal impact that is discussed in the report and fiscal note. Can you please send me all the data that was calculated and provided by WTW so that our office can review the information that you have provided? I also do not understand how you calculated subsequent year's cost to be \$90M. I do not understand what that amount is.

Thank you. - - cj

C.J. Pahl (she/hers) | Financial Services Director
Office of the Comptroller | Milwaukee County
901 N. 9th Street, Suite 301



Milwaukee, WI 53233
414.278.4174 | county.milwaukee.gov

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Email Header:

MIME-Version: 1.0
Date: Tue, 27 Jan 2026 19:35:27 +0000
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boundary="-----080707080700060701020900"
X-Priority: Normal
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by SJ0PR09MB10130.namprd09.prod.outlook.com with HTTPS;
Tue, 27 Jan 2026 19:35:31 +0000
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by BN3PR09MB11880.namprd09.prod.outlook.com (2603:10b6:408:2cc::10)
with Microsoft SMTP Server (version=TLS1_2, cipher=TLS_ECDHE_RSA_WITH_AES_256_GCM_SHA384)
id 15.20.9542.16; Tue, 27 Jan 2026 19:35:28 +0000
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by BY5PR09MB5715.namprd09.prod.outlook.com ([fe80::ea52:5d91:7ec9:1414%2])
with mapi id 15.20.9564.006;
Tue, 27 Jan 2026 19:35:27 +0000
Authentication-Results: dkim=none (message not signed) header.d=none;
dmarc=none action=none header.from=milwaukeecountywi.gov;
CC: Liz Sumner; Jim Moon
Thread-Topic: File #26-272 UHC contract extension
Thread-Index: AQHcj8J4jpth6sN6M0SO+84hPK7YxrVmaHeA
References: <DS0PR09MB11009D0D5E5441664AC4D373C9590A@DS0PR09MB11009.namprd09.prod.outlook.com>
In-Reply-To: <DS0PR09MB11009D0D5E5441664AC4D373C9590A@DS0PR09MB11009.namprd09.prod.outlook.com>
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Content-Language: en-US
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X-MS-Exchange-Organization-SCL: 1
X-MS-TNEF-Correlator: <BY5PR09MB571588D1DE13D21A895767FCFF90A@BY5PR09MB5715.namprd09.prod.outlook.com>
X-MS-Exchange-Organization-MessageDirectionality: Originating
X-MS-Exchange-Organization-AuthSource: BY5PR09MB5715.namprd09.prod.outlook.com
X-MS-Exchange-Organization-AuthAs: Internal
X-MS-Exchange-Organization-AuthMechanism: 04
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X-MS-TrafficTypeDiagnostic: BY5PR09MB5715:EE_|BN3PR09MB11880:EE_|SJ0PR09MB10130:EE_
Return-Path: Tony.Maze@milwaukeecountywi.gov
X-MS-Exchange-Organization-ExpirationStartTime: 27 Jan 2026
19:35:28.2329 (UTC)
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X-MS-Exchange-AtpMessageProperties: SA|SL
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(UTC)
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X-MS-Exchange-Processed-By-BccFoldering: 15.20.9542.003
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jmr:0;auth:0;dest:I;ENG:(910005)(944506478)(944626604)(920097)(425001)(930201)(20251009114)(140003)(1420198);
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TO: Cynthia Pahl; Margo Franklin
From: "Tony Maze" <Tony.Maze@milwaukeecountywi.gov>
CKX-Bounce-Address: Tony.Maze@milwaukeecountywi.gov
Subject: RE: File #26-272 UHC contract extension



Sent: 1/27/2026 3:16:38 PM
From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>
To: "Jennifer" , "James" , "Paul"
Cc: "Molly" , "Liz"
Bcc:
Importance: Normal
Subject: RE: UHC Contract Amendment - Audit Clause
Attachments: [Milwaukee County ASA Amend FRN 1.1.2026.docx](#)

Thanks, Jen.

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel
Milwaukee County Office of Corporation Counsel
901 N 9th Street, Suite 303 | Milwaukee, WI 53233
william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Sent: Tuesday, January 27, 2026 12:01 PM
To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>
Subject: Re: UHC Contract Amendment - Audit Clause

Hi Bill,

We are happy to meet with you to talk about the work our team does any time.

I've added the Comptroller to the email chain. I will reiterate that this is a really irresponsible, avoidable, and unfortunate situation for the County to be in. As you are well aware, we've done a lot of work related to how the County enters into and monitors its agreements and over the years we've seen work to improve and document County contracting processes. Information and resources are available so there's no good reason for management to have let something like this expire. Bidding requirements can be useful even in a non-competitive market. I wonder how often the State, City, or MPS bids out their employee health care?

While the scenario you lay out below could be workable, as I understand it, DHR is now pushing for a multi-year agreement. To me, that looks like an attempt to utilize an avoidable emergency of management's own making to bypass County controls that are put in place to protect the County from harm. What are Board notification/approval requirements for something like this? It seems to me that those charged with governance should be notified of this lapse.

We're here to provide background and advice to the Comptroller. We've already stated our opinion that the very dated audit clause language is not workable for us. Entering into yet another long-term agreement with that language in it sets us back further. Given that the "solution" seems to be shifting, we'll await further information, but from an internal control standpoint, this one has red flags all over it.

Jen



Jennifer Folliard (she/her) | Director of Audits

Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | county.milwaukee.gov

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Monday, January 26, 2026 10:58 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel
Milwaukee County Office of Corporation Counsel
901 N 9th Street, Suite 303 | Milwaukee, WI 53233
william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Sent: Friday, January 23, 2026 12:42 PM
To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>
Subject: Re: UHC Contract Amendment - Audit Clause

Thanks, Bill. Yes, always interested in additional information. In our work, we always start with Milwaukee County employees and documents they have first. If things are working right, we shouldn't need to go to the vendor for much. Unfortunately, we often find County records (both electronic and paper) to be missing information.

Ultimately, in the very rare situations where aren't able to reach mutual agreement on contract audit terms, our thoughts are passed along to the Comptroller for final decision making. I've kept Liz briefed, but she may be interested in discussing further.



Jennifer Folliard (she/her) | Director of Audits

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>
Sent: Friday, January 23, 2026 10:38 AM
To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul

Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:15 AM

To: James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

[REDACTED]

Jen



Jennifer Folliard (she/her) | Director of Audits

Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: James Davies <James.Davies@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi Paul,

[REDACTED]

James G. Davies (*he/his/him*) | Assistant Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

Mobile: (414) 309-8924 | Office: (414) 278-4203 | county.milwaukee.gov

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From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: UHC Contract Amendment - Audit Clause

Good afternoon James,

Following our meeting this morning, I am providing the attached. It contains the County's standard audit clause and UHC's Standard Audit Language as well as a list of our concerns with the UHC audit language.

Regarding your inquiry from this morning, I confirmed with Jennifer that Audit Services is willing to accept a short-term extension containing UHC's current audit language while we work through this matter.

I appreciate your assistance!

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

Report County Government Fraud, Waste and Abuse

Email Header:

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Thread-Topic: UHC Contract Amendment - Audit Clause
Thread-Index: AQHci9Xn65AKXpAVyUeYU7pCmoivylVetXyAgAEHXIiAADMMMAIAAH+5PgASbX4CAAaPF7YAALWQH
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Content-Language: en-US
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X-MS-Exchange-CrossTenant-AuthSource: BY3PR09MB7810.namprd09.prod.outlook.com
X-MS-Exchange-CrossTenant-AuthAs: Internal
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X-MS-Exchange-Transport-EndToEndLatency: 00:00:38.6251059
X-MS-Exchange-Processed-By-BccFoldering: 15.20.9542.003
X-MS-Exchange-ExternalInOutlookResult: NotEnabled
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jmr:0;auth:0;dest:I;
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X-Microsoft-Antispam-Message-Info: vP+BkHAMO13/reBKeLRt69qDoWKKiCfvIZDjrtHJoaYToHYKu0qKz3kvWAUORDS/RsbSR4kVdIgAehc8n9pI7tO6hAPeDqSphv/D6Md5PTaa3bAirrJLsCdr:
TO: Jennifer Folliard; James Davies; Paul Grant
From: "Bill Davidson" <William.Davidson@milwaukeecountywi.gov>
CKX-Bounce-Address: William.Davidson@milwaukeecountywi.gov
Subject: RE: UHC Contract Amendment - Audit Clause

Sent: 1/27/2026 4:28:36 PM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Bill" , "James" , "Paul"
Cc: "Molly" , "Liz"
Bcc:
Importance: Normal
Subject: Re: UHC Contract Amendment - Audit Clause
Attachments: [city consultant exec summary.pdf](#) , [city uhc contract.pdf](#)
:

Bill,
[REDACTED]
Jen



Jennifer Folliard (she/her) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Tuesday, January 27, 2026 3:16 PM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Thanks, Jen.

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Tuesday, January 27, 2026 12:01 PM

To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

Hi Bill,

We are happy to meet with you to talk about the work our team does any time.

I've added the Comptroller to the email chain. I will reiterate that this is a really irresponsible, avoidable, and unfortunate situation for the County to be in. As you are well aware, we've done a lot of work related to how the County enters into and monitors its agreements and over the years we've seen work to improve and document County contracting processes. Information and resources are available so there's no good reason for management to have let something like this expire. Bidding requirements can be useful even in a non-competitive market. I wonder how often the State, City, or MPS bids out their employee health care?

While the scenario you lay out below could be workable, as I understand it, DHR is now pushing for a multi-year agreement. To me, that looks like an attempt to utilize an avoidable emergency of management's own making to bypass County controls that are put in place to protect the County from harm. What are Board notification/approval requirements for something like this? It seems to me that those charged with governance should be notified of this lapse.

We're here to provide background and advice to the Comptroller. We've already stated our opinion that the very dated audit clause language is not workable for us. Entering into yet another long-term agreement with that language in it sets us back further. Given that the "solution" seems to be shifting, we'll await further information, but from an internal control standpoint, this one has red flags all over it.

Jen



Jennifer Folliard (she/her) | Director of Audits

Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901

(414) 278-4830 | county.milwaukee.gov

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Monday, January 26, 2026 10:58 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 12:42 PM

To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

Thanks, Bill. Yes, always interested in additional information. In our work, we always start with Milwaukee County employees and documents they have first. If things are working right, we shouldn't need to go to the vendor for much. Unfortunately, we often find County records (both electronic and paper) to be missing information.

Ultimately, in the very rare situations where aren't able to reach mutual agreement on contract audit terms, our thoughts are passed along to the Comptroller for final decision making. I've kept Liz briefed, but she may be interested in discussing further.



Jennifer Folliard (she/her) | Director of Audits

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:38 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi, Jen—

[REDACTED]

Thanks, Jen and all.

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:15 AM

To: James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

[REDACTED]

Jen



Jennifer Folliard (she/her) | Director of Audits

Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
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From: James Davies <James.Davies@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi Paul,

[REDACTED]

Best,

James G. Davies (he/his/him) | Assistant Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

Mobile: (414) 309-8924 | Office: (414) 278-4203 | county.milwaukee.gov

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From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: UHC Contract Amendment - Audit Clause

Good afternoon James,

Following our meeting this morning, I am providing the attached. It contains the County's standard audit clause and UHC's Standard Audit Language as well as a list of our concerns with the UHC audit language.

Regarding your inquiry from this morning, I confirmed with Jennifer that Audit Services is willing to accept a short-term extension containing UHC's current audit language while we work through this matter.

I appreciate your assistance!

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

[**Report County Government Fraud, Waste and Abuse**](#)

Email Header:

MIME-Version: 1.0
Date: Tue, 27 Jan 2026 22:28:36 +0000
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Authentication-Results: dkim=none (message not signed) header.d=none;
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CC: Molly Pahl-Skwierawski; Liz Sumner
Thread-Topic: UHC Contract Amendment - Audit Clause
Thread-Index: AQHci9Xn65AKXpAVyUeYU7pCmoivylVetXyAgAEHXIiAADMMAIAAH+5PgASbX4CAAaPF7YAALWhQgAAh40w=
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Content-Language: en-US
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X-MS-TNEF-Correlator: <SA1PR09MB8623F4B05A7CBAD41DB99202E090A@SA1PR09MB8623.namprd09.prod.outlook.com>
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X-MS-Exchange-Organization-AuthMechanism: 04
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X-MS-TrafficTypeDiagnostic: SA1PR09MB8623:EE_|SA1PR09MB12211:EE_|SJ0PR09MB10130:EE_
Return-Path: Jennifer.Folliard@milwaukeecountywi.gov
X-MS-Exchange-Organization-ExpirationStartTime: 27 Jan 2026 22:28:36.7202 (UTC)
X-MS-Exchange-Organization-ExpirationStartTimeReason: OriginalSubmit
X-MS-Exchange-Organization-ExpirationInterval: 1:00:00:00.0000000
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X-MS-Office365-Filtering-Correlation-Id: f2905803-994b-4cd4-0931-08de5df36983
X-MS-Exchange-AtpMessageProperties: SA|SL
X-MS-Exchange-Organization-BypassClutter: true
X-Microsoft-Antispam: BCL:0;
ARA:13230040|69100299015|31052699007|39142699007|366016|7053199007|8096899003|4013099003|13003099007|41050700001;
X-Forefront-Antispam-Report: CIP:255.255.255.255;
CTRY:;LANG:en;SCL:1;SRV:;IPV:NLI;SFV:NSPM;
H:SA1PR09MB8623.namprd09.prod.outlook.com;PTR:;CAT:NONE;
SFS:(13230040)(69100299015)(31052699007)(39142699007)(366016)(7053199007)(8096899003)(4013099003)(13003099007)(41050700001);
DIR:INT;
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X-MS-Exchange-ExternalInOutlookResult: NotEnabled
X-Microsoft-Antispam-Mailbox-Delivery: ucf:0;
jmr:0;auth:0;dest:1;
ENG:(910005)(944506478)(944626604)(920097)(425001)(930201)(20251009114)(140003)(1420198);
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TO: Bill Davidson; James Davies; Paul Grant
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Re: UHC Contract Amendment - Audit Clause

Sent: 1/27/2026 6:08:53 PM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Bill" , "James" , "Paul"
Cc: "Molly" , "Liz"
Bcc:
Importance: Normal
Subject: Re: UHC Contract Amendment - Audit Clause

All,
Just a heads up, the legislative file is clearly an open record. We received both from the city & passed them on to you right away. In looking deeper at the city's consultant summary, I don't know whether that was discussed/distributed in open session (has some high level fee info) so I'd be more comfortable if we kept the distribution of that one to the involved Comptroller staff & legal only for now.

Thanks,

Jen

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From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Tuesday, January 27, 2026 4:28:36 PM

To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

Bill,

We were actually able to get some information on the city, which I thought would be of interest to you. They last RFPed their healthcare contract in 2022 (see attached legislative file). Their consultant's report (also attached) talks about the process and that they've had regular RFPs since they set up the self funded model in 2012.

Is the County's agreement under 32 or 56.30? Just helpful for us to know which rules they should be following.

Jen



Jennifer Folliard (she/her) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
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To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner

<Liz.Sumner@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Thanks, Jen.

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Tuesday, January 27, 2026 12:01 PM

To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

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600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | county.milwaukee.gov

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Subject: RE: UHC Contract Amendment - Audit Clause

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Subject: RE: UHC Contract Amendment - Audit Clause

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Subject: Re: UHC Contract Amendment - Audit Clause

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Jen



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From: James Davies <James.Davies@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi Paul,

[REDACTED]

Best,

James G. Davies (he/his/him) | Assistant Corporation Counsel
Milwaukee County Office of Corporation Counsel

From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

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I appreciate your assistance!

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

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Email Header:

MIME-Version: 1.0
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Thread-Topic: UHC Contract Amendment - Audit Clause
Thread-Index: AQHci9Xn65AKXpAVyUeYU7pCmoivylVetXyAgAEHXIIiAADMMMAIAAH+5PgASbX4CAAaPF7YAALWhQgAAh40yAABtvYg==
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Content-Language: en-US
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X-MS-TNEF-Correlator: <SA1PR09MB8623AE58436486BC09BB6319E091A@SA1PR09MB8623.namprd09.prod.outlook.com>
x-ms-reactions: allow
X-MS-Exchange-Organization-MessageDirectionality: Originating
X-MS-Exchange-Organization-AuthSource: SA1PR09MB8623.namprd09.prod.outlook.com
X-MS-Exchange-Organization-AuthAs: Internal
X-MS-Exchange-Organization-AuthMechanism: 04
X-MS-Exchange-Organization-Network-Message-Id: be0c85d7-c887-46ce-5360-08de5e016bf7
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X-MS-TrafficTypeDiagnostic: SA1PR09MB8623:EE_|DM8PR09MB7383:EE_|SJ0PR09MB10130:EE_
Return-Path: Jennifer.Folliard@milwaukeecountywi.gov
X-MS-Exchange-Organization-ExpirationStartTime: 28 Jan 2026 00:08:53.7363 (UTC)
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X-Microsoft-Antispam: BCL:0;
ARA:13230040|31052699007|39142699007|366016|69100299015|8096899003|13003099007|7053199007|41050700001;
X-Forefront-Antispam-Report: CIP:255.255.255.255;
CTRY:;LANG:en;SCL:1;SRV:;IPV:NLI;SFV:NSPM;
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SFS:(13230040)(31052699007)(39142699007)(366016)(69100299015)(8096899003)(13003099007)(7053199007)(41050700001);
DIR:INT;
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X-MS-Exchange-CrossTenant-FromEntityHeader: Hosted
X-MS-Exchange-CrossTenant-Id: ab0c01f6-19e5-4e29-9dab-4d03f82b6495
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X-MS-Exchange-CrossTenant-Network-Message-Id: be0c85d7-c887-46ce-5360-08de5e016bf7
X-MS-Exchange-Transport-CrossTenantHeadersStamped: DM8PR09MB7383
X-MS-Exchange-Transport-EndToEndLatency: 00:00:02.0245403
X-MS-Exchange-Processed-By-BccFoldering: 15.20.9542.003
X-MS-Exchange-ExternalInOutlookResult: NotEnabled
X-Microsoft-Antispam-Mailbox-Delivery: ucf:0;
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TO: Bill Davidson; James Davies; Paul Grant
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Re: UHC Contract Amendment - Audit Clause

Sent: 1/27/2026 12:01:25 PM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Bill" , "James" , "Paul"
Cc: "Molly" , "Liz"
Bcc:
Importance: Normal
Subject: Re: UHC Contract Amendment - Audit Clause

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Thanks, Jen and all.

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Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi Paul,

[REDACTED]

Best,

James G. Davies (*he/his/him*) | Assistant Corporation Counsel
Milwaukee County Office of Corporation Counsel
901 N 9th Street, Suite 303 | Milwaukee, WI 53233
Mobile: (414) 309-8924 | Office: (414) 278-4203 | county.milwaukee.gov

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To: James Davies <James.Davies@milwaukeecountywi.gov>
Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>
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(voice) 414.278.4292
(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

[Report County Government Fraud, Waste and Abuse](#)

Email Header:

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Date: Tue, 27 Jan 2026 18:01:25 +0000
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dmarc=none action=none header.from=milwaukeecountywi.gov";
CC: Molly Pahl-Skwierawski; Liz Sumner
Thread-Topic: UHC Contract Amendment - Audit Clause
Thread-Index: AQHci9Xn65AKXpAVyUeYU7pCmoivylVetXyAgAEHXIiAADMMAIAAH+5PgASbX4CAAaPF7Q==
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TO: Bill Davidson; James Davies; Paul Grant
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Re: UHC Contract Amendment - Audit Clause

Sent: 1/28/2026 8:58:33 AM
From: Cynthia Pahl <Cynthia.Pahl@milwaukeecountywi.gov>
To: "Margo" , "Tony"
Cc: "Liz" , "Jim" , "Daniel" , "Isaac"
Bcc:
Importance: Normal
Subject: Re: File #26-272 UHC contract extension
Attachments: [image001.png](#) , [Outlook-w4w3wrbv.png](#)

Tony, I am not able to follow the logic you provided. I am circling in the budget office in case they can help add any context.

If I am understanding, you are basing some of the costs of the WTW 2026 fiscal year projection issued in August of 2025. I believe this is the same projection that I expressed concerns about last week in my email to you. Those projections appear to be flawed and don't provide the necessary data to provide an accurate fiscal note for the contract you are proposing. Had they been used to create the 2026 budget, we would likely have been in a much greater deficit position than I am currently anticipating for 2026.

In order to accurately reflect the fiscal impact of your proposed contract, the County would need to review that the actual fiscal analysis that was completed for the RFP response that you received from UHC. That would include projected cost/savings of the various buckets including medical claims, post-65 pharmaceutical claims, administrative fees, Naviguard fees, etc. and how they compare to what we would otherwise be paying under the status quo. This is the information that we need to make a fiscal assessment of the contract amendment.

Your report also cites a large savings due to additional rebates. Where in the contract amendment are these additional pharmaceutical rebates guaranteed? Assuming that the WTW projection for 2026 was accurate, are you stating that the additional rebates will be on top of the \$35M in rebates in the WTW 2026 fiscal year projection, or were those savings built into the WTW projection for 2026? Furthermore, why would you exclude EGWP rebates? Those rebates (cash) are generally received within 2 months, with a year-end reconciliation received one year later. That would directly impact the amount of "cash flow" you are referring to.

Thank you. - - cj



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Office of the Comptroller | Milwaukee County
901 N. 9th Street, Suite 301
Milwaukee, WI 53233
414.278.4174
| county.milwaukee.gov

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From: Tony Maze <Tony.Maze@milwaukeecountywi.gov>
Sent: Tuesday, January 27, 2026 3:56 PM
To: Cynthia Pahl <Cynthia.Pahl@milwaukeecountywi.gov>; Margo Franklin <Margo.Franklin@milwaukeecountywi.gov>
Cc: Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>; Jim Moon <James.Moon@milwaukeecountywi.gov>
Subject: RE: File #26-272 UHC contract extension

CJ,

Attached please find the 2026 Health Care Forecast prepared by WTW and provided in August 2025. I have also included the accompanying email from WTW, as it highlights several key factors that materially impacted the County's pricing analysis:

- Total required plan cost estimates for 2026 are approximately \$97 million. We anticipate receiving the 2024 EGWP rebates in the next month or so. This will offset a portion of the \$97 million.
- The 2025 projections assumed an approximate 10% reduction in claims costs attributable to the RxBenefits implementation. However, due to increased utilization of GLP-1 medications and the introduction of two new high-cost brand drugs, those anticipated savings did not materialize. As a result, WTW removed the savings assumption from the 2026 projections.
- A 4.0% rate increase applied annually from the 2022/2021 period through 2026/2025 would have fully funded the projected 2026 plan costs.

For reference, I have also attached the 2024–2025 Baseline Projections provided by WTW in September 2024. These materials reflect a noted escalation in claims beginning mid-year 2024 and outline the assumptions used in the related calculations.

Additional context regarding the \$90,000,000 estimate:

As noted on page 9 of the 2026 Forecast, this figure includes anticipated rebates for active employees and pre-65 retirees. EGWP rebates are excluded, as they are received on a two-year lag. I intentionally excluded EGWP rebates to ensure we maintain sufficient cash flow to cover projected claims obligations over the next several years.

I used the attached data to derive the \$90,000,000 estimate. If you remain uncomfortable with this figure, please let me know what alternative amount you would prefer, and I will revise it accordingly in advance of the Board meeting on Thursday.

Please let me know if you have any questions or require additional information.

Regards,

Tony

From: Cynthia Pahl <Cynthia.Pahl@milwaukeecountywi.gov>

Sent: Tuesday, January 27, 2026 1:27 PM

To: Tony Maze <Tony.Maze@milwaukeecountywi.gov>; Margo Franklin <Margo.Franklin@milwaukeecountywi.gov>

Cc: Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>; Jim Moon <James.Moon@milwaukeecountywi.gov>

Subject: File #26-272 UHC contract extension

Importance: High

Hello Tony,

I was reading through the file for the UHC contract extension and have concerns about the fiscal impact that is discussed in the report and fiscal note. Can you please send me all the data that was calculated and provided by WTW so that our office can review the information that you have provided? I also do not understand how you calculated subsequent year's cost to be \$90M. I do not understand what that amount is.

Thank you. - - cj

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Office of the Comptroller | Milwaukee County
901 N. 9th Street, Suite 301



Milwaukee, WI 53233
414.278.4174 | county.milwaukee.gov

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CC: Liz Sumner; Jim Moon; Daniel Laurila; Isaac Rowlett
Thread-Topic: File #26-272 UHC contract extension
Thread-Index: AQHcj8J4jpth6sN6M0SO+84hPK7YxrVmiy+QgAEbyf4=
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TO: Margo Franklin; Tony Maze
From: "Cynthia Pahl" <Cynthia.Pahl@milwaukeecountywi.gov>
CKX-Bounce-Address: Cynthia.Pahl@milwaukeecountywi.gov
Subject: Re: File #26-272 UHC contract extension





Sent: 1/28/2026 2:46:16 PM
From: Jennifer Folliard
<Jennifer.Folliard@milwaukeecountywi.gov>
To: "Bill" , "James" , "Paul"
Cc: "Molly" , "Liz"
Bcc:
Importance: Normal
Subject: Re: UHC Contract Amendment - Audit Clause

Thanks, Bill.



Jennifer Folliard (she/her) | Director of Audits
Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Wednesday, January 28, 2026 11:00 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Tuesday, January 27, 2026 6:09 PM

To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

All,

Just a heads up, the legislative file is clearly an open record. We received both from the city & passed them on to you right away. In looking deeper at the city's consultant summary, I don't know whether that was discussed/distributed in open session (has some high level fee info) so I'd be more comfortable if we kept the distribution of that one to the involved Comptroller staff & legal only for now.

Thanks,
Jen

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From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Sent: Tuesday, January 27, 2026 4:28:36 PM
To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>
Subject: Re: UHC Contract Amendment - Audit Clause

Bill,

We were actually able to get some information on the city, which I thought would be of interest to you. They last RFPed their healthcare contract in 2022 (see attached legislative file). Their consultant's report (also attached) talks about the process and that they've had regular RFPs since they set up the self funded model in 2012.

Is the County's agreement under 32 or 56.30? Just helpful for us to know which rules they should be following.

Jen



Jennifer Folliard (she/her) | Director of Audits

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>
Sent: Tuesday, January 27, 2026 3:16 PM
To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Thanks, Jen.

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Tuesday, January 27, 2026 12:01 PM

To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

Hi Bill,

We are happy to meet with you to talk about the work our team does any time.

I've added the Comptroller to the email chain. I will reiterate that this is a really irresponsible, avoidable, and unfortunate situation for the County to be in. As you are well aware, we've done a lot of work related to how the County enters into and monitors its agreements and over the years we've seen work to improve and document County contracting processes. Information and resources are available so there's no good reason for management to have let something like this expire. Bidding requirements can be useful even in a non-competitive market. I wonder how often the State, City, or MPS bids out their employee health care?

While the scenario you lay out below could be workable, as I understand it, DHR is now pushing for a multi-year agreement. To me, that looks like an attempt to utilize an avoidable emergency of management's own making to bypass County controls that are put in place to protect the County from harm. What are Board

notification/approval requirements for something like this? It seems to me that those charged with governance should be notified of this lapse.

We're here to provide background and advice to the Comptroller. We've already stated our opinion that the very dated audit clause language is not workable for us. Entering into yet another long-term agreement with that language in it sets us back further. Given that the "solution" seems to be shifting, we'll await further information, but from an internal control standpoint, this one has red flags all over it.

Jen



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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Monday, January 26, 2026 10:58 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 12:42 PM

To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

Thanks, Bill. Yes, always interested in additional information. In our work, we always start with Milwaukee County employees and documents they have first. If things are working right, we shouldn't need to go to the vendor for much. Unfortunately, we often find County records (both electronic and paper) to be missing information.

Ultimately, in the very rare situations where aren't able to reach mutual agreement on contract audit terms, our thoughts are passed along to the Comptroller for final decision making. I've kept Liz briefed, but she may be interested in discussing further.



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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:38 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi, Jen—

[REDACTED]

Bill

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Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:15 AM

To: James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

[REDACTED]

Jen



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From: James Davies <James.Davies@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi Paul,

[REDACTED]

Best,

James G. Davies (he/his/him) | Assistant Corporation Counsel
Milwaukee County Office of Corporation Counsel

From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: UHC Contract Amendment - Audit Clause

Good afternoon James,

Following our meeting this morning, I am providing the attached. It contains the County's standard audit clause and UHC's Standard Audit Language as well as a list of our concerns with the UHC audit language.

Regarding your inquiry from this morning, I confirmed with Jennifer that Audit Services is willing to accept a short-term extension containing UHC's current audit language while we work through this matter.

I appreciate your assistance!

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

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Email Header:

MIME-Version: 1.0
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TO: Bill Davidson; James Davies; Paul Grant
From: "Jennifer Folliard" <Jennifer.Folliard@milwaukeecountywi.gov>
CKX-Bounce-Address: Jennifer.Folliard@milwaukeecountywi.gov
Subject: Re: UHC Contract Amendment - Audit Clause

Sent: 1/28/2026 11:00:33 AM
From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>
To: "Jennifer" , "James" , "Paul"
Cc: "Molly" , "Liz"
Bcc:
Importance: Normal
Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel
Milwaukee County Office of Corporation Counsel
901 N 9th Street, Suite 303 | Milwaukee, WI 53233
william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Sent: Tuesday, January 27, 2026 6:09 PM
To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>
Subject: Re: UHC Contract Amendment - Audit Clause

All,

Just a heads up, the legislative file is clearly an open record. We received both from the city & passed them on to you right away. In looking deeper at the city's consultant summary, I don't know whether that was discussed/distributed in open session (has some high level fee info) so I'd be more comfortable if we kept the distribution of that one to the involved Comptroller staff & legal only for now.

Thanks,
Jen

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From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Sent: Tuesday, January 27, 2026 4:28:36 PM
To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

Bill,

We were actually able to get some information on the city, which I thought would be of interest to you. They last RFPed their healthcare contract in 2022 (see attached legislative file). Their consultant's report (also attached) talks about the process and that they've had regular RFPs since they set up the self funded model in 2012.

Is the County's agreement under 32 or 56.30? Just helpful for us to know which rules they should be following.

Jen



Jennifer Folliard (she/her) | Director of Audits

Milwaukee County Office of the Comptroller Audit Services Division

600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901

(414) 278-4830 | county.milwaukee.gov

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Tuesday, January 27, 2026 3:16 PM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Thanks, Jen.

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel
Milwaukee County Office of Corporation Counsel
901 N 9th Street, Suite 303 | Milwaukee, WI 53233
william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>
Sent: Tuesday, January 27, 2026 12:01 PM
To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>
Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>; Liz Sumner <Liz.Sumner@milwaukeecountywi.gov>
Subject: Re: UHC Contract Amendment - Audit Clause

Hi Bill,

We are happy to meet with you to talk about the work our team does any time.

I've added the Comptroller to the email chain. I will reiterate that this is a really irresponsible, avoidable, and unfortunate situation for the County to be in. As you are well aware, we've done a lot of work related to how the County enters into and monitors its agreements and over the years we've seen work to improve and document County contracting processes. Information and resources are available so there's no good reason for management to have let something like this expire. Bidding requirements can be useful even in a non-competitive market. I wonder how often the State, City, or MPS bids out their employee health care?

While the scenario you lay out below could be workable, as I understand it, DHR is now pushing for a multi-year agreement. To me, that looks like an attempt to utilize an avoidable emergency of management's own making to bypass County controls that are put in place to protect the County from harm. What are Board notification/approval requirements for something like this? It seems to me that those charged with governance should be notified of this lapse.

We're here to provide background and advice to the Comptroller. We've already stated our opinion that the very dated audit clause language is not workable for us. Entering into yet another long-term agreement with that language in it sets us back further. Given that the "solution" seems to be shifting, we'll await further information, but from an internal control standpoint, this one has red flags all over it.

Jen



Jennifer Folliard (she/her) | Director of Audits

Milwaukee County Office of the Comptroller Audit Services Division
600 North Plankinton Avenue, Suite 600 | Milwaukee, WI 53203-2901
(414) 278-4830 | [county.milwaukee.gov](https://www.county.milwaukee.gov)

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Monday, January 26, 2026 10:58 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 12:42 PM

To: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

Thanks, Bill. Yes, always interested in additional information. In our work, we always start with Milwaukee County employees and documents they have first. If things are working right, we

shouldn't need to go to the vendor for much. Unfortunately, we often find County records (both electronic and paper) to be missing information.

Ultimately, in the very rare situations where aren't able to reach mutual agreement on contract audit terms, our thoughts are passed along to the Comptroller for final decision making. I've kept Liz briefed, but she may be interested in discussing further.



Jennifer Folliard (she/her) | Director of Audits

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From: Bill Davidson <William.Davidson@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:38 AM

To: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi, Jen—

[REDACTED]

Bill

William G. Davidson | Deputy Corporation Counsel

Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

william.davidson@milwaukeecountywi.gov

(414) 617-1109 Mobile

From: Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>

Sent: Friday, January 23, 2026 10:15 AM

To: James Davies <James.Davies@milwaukeecountywi.gov>; Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: Re: UHC Contract Amendment - Audit Clause

[REDACTED]

Jen



Jennifer Folliard (she/her) | Director of Audits

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From: James Davies <James.Davies@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 3:57 PM

To: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>; Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: RE: UHC Contract Amendment - Audit Clause

Hi Paul,

[REDACTED]

James G. Davies (he/his/him) | Assistant Corporation Counsel
Milwaukee County Office of Corporation Counsel

901 N 9th Street, Suite 303 | Milwaukee, WI 53233

Mobile: (414) 309-8924 | Office: (414) 278-4203 | county.milwaukee.gov

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From: Paul Grant <Paul.Grant@milwaukeecountywi.gov>

Sent: Thursday, January 22, 2026 2:47 PM

To: James Davies <James.Davies@milwaukeecountywi.gov>

Cc: Bill Davidson <William.Davidson@milwaukeecountywi.gov>; Jennifer Folliard <Jennifer.Folliard@milwaukeecountywi.gov>;

Molly Pahl-Skwierawski <Mary.Pahl-Skwierawski@milwaukeecountywi.gov>

Subject: UHC Contract Amendment - Audit Clause

Good afternoon James,

Following our meeting this morning, I am providing the attached. It contains the County's standard audit clause and UHC's Standard Audit Language as well as a list of our concerns with the UHC audit language.

Regarding your inquiry from this morning, I confirmed with Jennifer that Audit Services is willing to accept a short-term extension containing UHC's current audit language while we work through this matter.

I appreciate your assistance!

- Paul

Paul A. Grant, CPA

Audit Compliance Manager

Milwaukee County Office of the Comptroller

Audit Services Division

600 N Plankinton Ave STE 600

Milwaukee, WI 53203-2901

(voice) 414.278.4292

(fax) 414.223.1895

Paul.Grant@milwaukeecountywi.gov

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Email Header:

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CC: Molly Pahl-Skwierawski; Liz Sumner
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X-MS-PublicTrafficType: Email
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X-MS-Exchange-Organization-ExpirationInterval: 1:00:00:00.0000000
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X-MS-Exchange-AtpMessageProperties: SA|SL
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X-Microsoft-Antispam: BCL:0;
ARA:13230040|69100299015|366016|7053199007|8096899003|13003099007|41050700001;
X-Forefront-Antispam-Report: CIP:255.255.255.255;
CTRY:;LANG:en;SCL:1;SRV:;IPV:NLI;SFV:NSPM;
H:BY3PR09MB7810.namprd09.prod.outlook.com;PTR:;CAT:NONE;
SFS:(13230040)(69100299015)(366016)(7053199007)(8096899003)(13003099007)(41050700001);
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X-Microsoft-Antispam-Message-Info: vjKMU7iaEK4iNos3QentzBUmBlx0JQHieRBnt9Y56Lx67701+1p+tKPW70yUxizoSyM0t4Eed1oG8N1XAS0bUt8oYhHv/+4ouYdwVefuEhmsHDLbY2PCTOXqI
TO: Jennifer Folliard; James Davies; Paul Grant
From: "Bill Davidson" <William.Davidson@milwaukeecountywi.gov>
CKX-Bounce-Address: William.Davidson@milwaukeecountywi.gov
Subject: RE: UHC Contract Amendment - Audit Clause

Sent: 1/28/2026 4:22:53 PM
From: Liz Sumner <Sumner
To: "Tony"
Cc: "Margo" , "Jim"
Bcc:
Importance: Normal
Subject: United Healthcare Contract

Tony,

I have reviewed the agenda item for the Finance Committee tomorrow, as well as held discussions within my office and with Corporation Counsel regarding the United Healthcare contract. I want to express my concern with how this amendment was executed and the fact that the contract was allowed to expire before the end of the year.

From what we can determine, the County is still operating under the original 2009 contract, which has been amended multiple times. This raises significant concerns, as the contract contains outdated provisions—such as the audit clause—and potentially other clauses that no longer align with current County requirements and pose financial risk to the county as the healthcare environment is changing annually. In addition to being required by ordinance, competitive bidding is also required for any costs charged to Federal funds.

Could you please clarify:

- We have been unable to locate any RFP for this contract since its inception. Has an RFP ever been issued since 2009?
- Why has the contract not been reviewed, updated, and properly executed during this time?
- Who negotiated the current item before the Board on Thursday? Several terms of the agreement are fiscally concerning, and my office would have welcomed to the opportunity to weigh in on some of the financial matters.

I also note that the financial renewal document from UHC reflects a date of June 13, 2025. Why is this only now being distributed to Corporation Counsel and my office?

In the Board report, you state that a 2% increase was negotiated instead of 6%. How was this determined without an RFP process? How can we be confident these are the most competitive rates available? Additionally, please explain the increased rebate amount listed in the prescription drug section—how was this figure calculated? Why are rebates being included for savings for a contract does not appear to cover the post-65 retiree population for pharmacy?

Finally, I want to be clear that as a required signatory to the contract, until I receive adequate answers to my concerns above, I'm unwilling to commit to signing the contract. I strongly recommend requesting UHC to revise the term to a one to two year with an optional 2-year extension. This approach would allow time for proper information gathering and an opportunity to issue an RFP well before another long-term commitment.

Thank you for addressing these concerns promptly. I plan to share them at committee tomorrow as well.

Liz

Liz Sumner (*she, her, hers*)

Milwaukee County Comptroller

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CC: Margo Franklin; Jim Moon
To: "Tony" <Maze>
From: "Liz Sumner" <Sumner>
CKX-Bounce-Address: Sumner
Subject: United Healthcare Contract