

**COUNTY OF MILWAUKEE**  
**Inter-Office Communication**

**Date:** August 17, 2023

**To:** Chairwoman Marcelia Nicholson  
Supervisor Felesia A. Martin, Chair, Committee on Audit

**From:** Jennifer L. Folliard, Director of Audits

**Subject:** Status Report – Confidential IT Recommendations

In planning and performing its audit of Milwaukee County's annual financial statements, the firm of Baker Tilly US, LLP (Baker Tilly) is required by professional standards to consider the control processes that support the security of the County's IT environment and financial systems in developing audit procedures that result in the firm's opinion on the annual financial statements.

During its annual audits in recent years, Baker Tilly identified a number of areas where IT related controls should be strengthened, and recommendations were provided to assist the County in this regard. IMSD reported in prior status reports that the majority of the recommendations were implemented, and that additional effort was required to fully implement the two that remained open.

With regard to Baker Tilly's annual financial statement audit for the year ended December 31, 2022, one of the two prior recommendations was carried forward and expanded due to concerns involving additional control elements. The second recommendation remains open, but it was not repeated by Baker Tilly due to the periodic monitoring by the Audit Services Division.

Based on current feedback from IMSD management, IMSD plans to work with affected departments and an external software vendor to complete implementation of the two open recommendations by the end of 2023.

This status report is informational and given the remaining efforts required to fully implement the open recommendations, we plan to facilitate IMSD's next status report for the March 2024 committee meeting cycle.

*Due to the confidential nature of the information associated with Baker Tilly's recommendations, we request that our overview be presented in closed session.*



Jennifer L. Folliard

JLF/PAG/cah

cc: Scott B. Manske, CPA, Milwaukee County Comptroller  
Audit Committee Members  
David Crowley, Milwaukee County Executive  
Aaron Hertzberg, Director, Department of Administrative Services  
Jacqueline Bobo, Chief Information Officer, DAS - IMSD  
Kelly Bablitch, Chief of Staff, County Board Staff  
Steve Cady, Research & Policy Director, Office of the Comptroller  
Ciara Miller, Research Analyst, Office of the Comptroller  
Janelle Jensen, Legislative Services Division Manager, Office of the Milwaukee County Clerk  
Allyson Smith, Committee Coordinator, Office of the Milwaukee County Clerk