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**FROM THE OFFICE OF JOSPEH J. CZARNEZKI**

**MILWAUKEE COUNTY CLERK**

**County Ordinance No. 12-14**

**File No. 12-245**

**AN ORDINANCE**

The County Board of Supervisors of the County of Milwaukee does ordain as follows:

**SECTION 1. Chapter 1 of the General Ordinances of Milwaukee County is amended as follows:**

- 1.10. - Fiscal notes.
  - (1) No resolution or ordinance from any county officer, board or commission shall be considered by the county board, or by any committee thereof to which it has been referred, unless it shall have attached as a note a reliable estimate of the fiscal effect which has been reviewed per the policies established by the comptroller. The fiscal note shall be prepared on a form approved by the committee on finance and audit and supplied by the comptroller. With respect to any collective bargaining agreement, any amendment to chapter 17 of the general ordinances affecting wages or benefits, or any other action affecting the wages or benefits of county employees, the fiscal note shall include as much information as is practicable under the circumstances about the fiscal impact upon each department affected by the action. In addition, at minimum, the fiscal note shall set forth details of the projected annual countywide fiscal impact projected for each year of the collective bargaining agreement or, in the case of any other action affecting the wages or benefits of county employees, shall contain information regarding the projected fiscal impact at least five (5) years into the future. When necessary, affected agencies may assist the author in the preparation of the fiscal note.
- 1.11. – Standing Committees.
  - (c) The duties of such committees shall be to have charge of the several matters hereinafter designated but such enumeration shall not be exclusive:
    - (2) Committee on finance and audit.
      - 1. Departmental policy of: the general office of the county executive, general office of the county board, ~~department of audit~~, department of administrative services (divisions of administration & fiscal affairs, information management services, procurement, and risk management), department of human resources and divisions of

- 42 employee benefits labor relations, office of the comptroller, and  
43 county treasurer.
- 44 2. County budget matters.
  - 45 3. Issuance of debt.
  - 46 4. Taxation matters.
  - 47 5. Insurance matters.
  - 48 6. Need for additional positions.
  - 49 7. Policy matters having a fiscal effect outside the current budget.
  - 50 8. Review the audit reports of the office of the comptroller to ensure  
51 that departments implement the many program improvements and  
52 cost saving recommendations so that the county board can provide  
53 the best service at the lowest possible cost to the taxpayer. (The  
54 chairperson of the committee on finance and audit may appoint a  
55 special audit implementing subcommittee to spearhead the  
56 implementation of audit report recommendations.)

57  
58 **SECTION 2.**

59  
60 **Chapter 9 of the General Ordinances of Milwaukee County is amended as**  
61 **follows:**

62  
63 9.04. - Form of statement.

- 64 (a) The person filing a statement of economic interests, as required under this  
65 chapter, shall file the statement on a form prescribed by the ethics board, with the  
66 concurrence of corporation counsel and the office of the comptroller, and shall  
67 include the following information applicable as of the 15th day of the month  
68 preceding the month in which the statement is required to be filed:

69  
70 **SECTION 3.**

71  
72 **Chapter 13 of the General Ordinances of Milwaukee County is amended as**  
73 **follows:**

74 13.06. – Relationship Friends groups. Because of their close relationship with public  
75 institutions, friends groups acquire a quasipublic status. The public often perceives  
76 them to be a functional part and representative of a county department. Public  
77 confidence and support is best maintained by adequate disclosure of all activities.  
78 Basic to the quasipublic nature of friends groups, the department head shall negotiate  
79 a written agreement with each friends group for approval by the county executive and  
80 the county board, including:

- 81  
82 (d) Filing annually, with the office of the comptroller, for public record:  
83 (1) If the organization's annual gross receipts exceed four thousand dollars  
84 (\$4,000.00), a copy of its state form 308 (charitable organization annual  
85 report) submitted to the state department of regulation and licensing to  
86 comply with s. 440.41, Wis. Stats.

- 87 (2) In addition, if the organization's annual gross receipts exceed twenty-  
88 five thousand dollars (\$25,000.00), a copy of its IRS form 990 (return of  
89 organization exempt from income tax).  
90 (3) In addition, if the organization's annual gross receipts exceed fifty  
91 thousand dollars (\$50,000.00), a certified, independently audited,  
92 financial statement reporting an audit performed in accordance with  
93 generally accepted accounting principles.

94  
95 **SECTION 4.**

96  
97 **Chapter 15 of the General Ordinances of Milwaukee County is amended as**  
98 **follows:**  
99

100 15.01. - Disbursements. Except as otherwise provided by this chapter, all  
101 disbursements from the county treasury shall be made by bank check signed by the  
102 county treasurer and the county clerk upon authority of vouchers, certificates, payrolls  
103 and public assistance rolls approved by the office of the comptroller and filed with the  
104 county clerk

105  
106 15.02. – Purchase orders and contracts. Purchase orders or contracts shall be  
107 issued in advance for all purchases where called for by the ordinance on purchasing.  
108 All copies of purchase orders and contracts shall be submitted to the office of the  
109 comptroller where all purchase orders and contracts that do not exceed the  
110 respective appropriations against which the same are properly chargeable shall be  
111 posted to such accounts before release of said purchase orders and contracts to  
112 vendors, and all copies thereof shall be marked "appropriations encumbered." Any  
113 purchase order or contract which exceeds the respective appropriations against  
114 which it is properly chargeable shall be returned to the issuing agent with the notation  
115 "insufficient funds" and shall not be issued to the vendor until sufficient funds have  
116 been provided therefor. An auditing copy of the purchase order or contract, for which  
117 funds have been appropriated, shall be retained by the office of the comptroller for  
118 subsequent audit of invoice(s) issued against said purchase order or contract.

119  
120 15.03. – County board resolution directing payment. Whenever the county board, by  
121 resolution, directs the proper county officers to make a payment(s), office of the  
122 comptroller shall prepare and execute a voucher in the name of the authorized  
123 payee(s), and show on said voucher the proper reference to the respective resolution  
124 authorizing the payment.

125  
126 15.04. – Vendors invoices.

127 (1) The office of the comptroller shall audit all invoices, except for those noted in  
128 subsection (4), as follows:

129 (a) See that the form of authorization of the purchase of the materials or  
130 services, for which payment is requested by an invoice, conforms to that

- 131 prescribed in the purchasing procedures established by the county board  
132 and/or the purchasing director.
- 133 (b) See that acknowledgment of satisfactory receipt of the materials or  
134 services as ordered, and as specified on the invoice, has been made by  
135 the department that received the materials or services. This  
136 acknowledgment may take the form of the completed, properly signed  
137 receiving report, or other notation signed by a responsible representative of  
138 the department that received the materials or services.
- 139 (c) See that invoices are supported by encumbered purchase orders, or that  
140 the purchases represented by the invoices are encumbered prior to  
141 approval of the invoices for payment.
- 142 (d) Perform any other audit tests deemed advisable.
- 143 (2) After audit, the office of the comptroller shall classify and code vendor's invoices  
144 as to the proper appropriations chargeable, and shall indicate approval thereon.  
145 Such approval may be by the use of a facsimile signature affixed by a mechanical  
146 device or stamp by person duly authorized to grant such approval.
- 147 (3) After approval of invoices or vouchers, the office of the comptroller shall prepare  
148 bank checks in payment thereof. The office of the comptroller shall also prepare a  
149 certificate in triplicate showing the check numbers and the total amount to be  
150 disbursed in payment of approved invoices or vouchers, and shall submit two (2)  
151 copies thereof, and the checks, to the county clerk who shall sign the checks and  
152 forward one (1) copy of office of the comptroller certificate, and the checks, to the  
153 county treasurer. The county treasurer shall sign such checks and deliver the  
154 same to the respective payees.
- 155
- 156 15.05. – Disbursements for other than vendors invoices.
- 157 (1) Where a disbursement must originate by other than a vendor's invoice and by  
158 other than a county board resolution, a request for check form shall be prepared  
159 by the individual or department originating the charge and sent to the office of the  
160 comptroller. The request for check shall then be processed as set forth in section  
161 15.04
- 162 (2) Disbursements originating from payroll deductions, such as withholding tax, social  
163 security tax, annuity funds, union and other dues. United Way and credit unions  
164 shall be originated by the office of the comptroller by preparation of a request for  
165 check therefor. The request for check shall then be processed as set forth in  
166 section 15.04. The payroll deductions for U.S. savings bonds and hospital and  
167 surgical premiums shall be credited to the appropriate payroll account by the  
168 office of the comptroller.
- 169
- 170 15.06. – Payrolls.
- 171 (1) The department of human resources shall maintain control over adding employes  
172 to the payroll and additions, deletions, and modifications to employe status,  
173 including control of the rate of pay as authorized by the county board.

- 174 (2) The office of the comptroller shall maintain control over the additions to, removals  
175 from, and changes in gross pay and hours worked after the employe's time sheets  
176 have been approved by the appropriate departmental supervisory personnel.  
177 (3) The office of the comptroller shall maintain control over all deductions from gross  
178 pay, in accordance with applicable federal and state statutes or regulations and/or  
179 in accordance with signed authorizations from employes with respect to any  
180 voluntary deductions authorized by the county board.  
181 (4) Payroll preparation shall be in accordance with the Code.

182

183 15.13. – Assignments and garnishments. Whenever money payable to a vendor,  
184 claimant or an employe is legally required to be paid in whole or in part to a third  
185 party, the office of the county clerk shall coordinate all necessary communication with  
186 affected county departments and make such legally required payments through a  
187 depository bank account established for such purpose.

188

189 (1)  
190 (a) In the case of an employe, to the extent that processing as hereinafter  
191 described can be accomplished in conformance with the requirements of  
192 ss. 812.31 through 812.44 Wis. Stats., s. 767.265 Wis. Stats., and any  
193 other applicable statute or rule, the county clerk shall forward written notice  
194 of any legal requirement to pay wages of an employe to a third party to the  
195 office of the comptroller central payroll unit, and the county clerk shall  
196 forward therewith any additional data, computations or other information  
197 necessary to carry such legal requirement into effect in conformance with  
198 applicable statutes and rules. The central payroll unit will process the  
199 notice received as an additional deduction from the employe's payroll  
200 check. Upon completion of payroll processing, the central payroll unit will  
201 cause the funds so deducted to be transferred to the county clerk's  
202 assignment account by check or other means and provide a listing of all  
203 amounts deducted for each employe under each such legal deduction  
204 requirement. The county clerk will disburse those funds to the employe's  
205 creditors or other payees at such times and in such amounts as the law  
206 and applicable orders of the court may require.

207 (b) In the event that it is impossible or impracticable to process a legal  
208 requirement to pay wages of an employe to a third party in conformance  
209 with the applicable statutes and rules using the procedure described in  
210 subsection (2)(b), such legal requirement shall be satisfied by means of  
211 such practices and procedures as the county clerk, the office of the  
212 comptroller and the county treasurer deem lawful and appropriate.

212

213 15.15. – Reconciliation of bank accounts. The office of the comptroller shall reconcile  
214 all of the treasurer's bank accounts, as well as other bank accounts, when such  
215 reconciliation is authorized by the committee on financial and audit of the county  
216 board. The comptroller may request the respective depositories to submit statements  
217 and cancelled checks at any time during the month in order to enable his/her office  
218 staff to spread out the work of reconciling bank accounts throughout the month. The

219 bank account reconciliation shall contain a detailed listing of the check number and  
 220 amount of outstanding checks, as well as other factors needed in a proper  
 221 reconciliation.

222  
 223 15.16. – Treasurer’s cash reports. The county treasurer shall submit a daily report of  
 224 cash receipts and disbursements, including all support documentation, to the office of  
 225 the comptroller who shall, after inspection and verification of disbursements with its  
 226 record of vouchers and payrolls allowed for payment, cause the general accounting  
 227 records of the county to be updated. The treasurer shall submit a copy of each daily  
 228 report of cash receipts and disbursements, without documentation, to the county clerk  
 229 and the office of the comptroller.

230  
 231 15.17. – Departmental imprest fund.  
 232 (2) The following is a schedule of authorized imprest funds. Any part of such imprest  
 233 funds authorized to be deposited in a public depository as indicated in each  
 234 subsection of this section, may be withdrawn by check signed by the highest  
 235 ranking official of each department or by an incumbent of a position so designated  
 236 by such departmental official.

			<b>Amount</b>	<b>Bankabl e</b>
(a)	1.	County board-travel	\$ 750	yes
	2.	County board-except travel	500	yes
(b)		County executive-general office	300	no
(c)		Corporation counsel	700	yes
(d)		Department of human resources	200	yes
(e)		DOA-procurement division	100	yes
(f)		DOA-fiscal affairs division	200	no
(g)		Child support enforcement	8,000	yes
(h)		Register in probate	100	yes
(i)		Clerk of circuit court	300	yes
(j)		Clerk of courts-C/M/T	500	yes
(k)		Clerk of civil court	300	yes
(l)		County treasurer	100	yes
(m)		County clerk	200	yes
(n)		Register of deeds	1,300	yes
(o)		Medical examiner	100	yes
(p)		Sheriff	5,000	yes
(q)		House of correction	1,500	yes

(r)	District attorney		4,000	yes
(s)	1.	DOT - airport (general operations)	4,500	yes
	2.	DOT - airport (parking structure refunds)	2,500	yes
	3.	DOT - airport (change-making)	closed	yes
	4.	DOT - airport (employee parking refunds)	2,500	yes
(t)	1.	DOT - support services	500	yes
	2.	DOT-highway maintenance	1,150	yes
	3.(a)	DAS-facilities management (general)	1,000	yes
	(b)	DAS-facilities management (change making)	4,000	yes
	4.	DAS-institutions management support	1,000	yes
	5.	DOT -fleet maintenance	150	yes
(u)	DHHS Behavioral Health Division		7,000	yes
(v)	Department on aging			
	1.	Petty cash	200	no
(w)	1.	Human services (fund A-emergency grants)	3,500	yes
	2.	Human services (fund B-general operations)	1,000	yes
(x)	Children's court center		250	yes
(aa)	1.	Park systems (May-Oct.)	52,155	yes
	2.	Park systems (Nov.-Apr.)	38,155	yes
(bb)	1.	Zoological gardens (Apr.-Nov.)	56,500	yes
	2.	Zoological gardens (Dec.-Mar.)	32,000	yes
(cc)	County extension service		70	no
(dd)	DOA-Division of county health related programs		200	no
(ee)	Office of the Comptroller		100	no
(ff)	DOA Information Management Services Division		200	no
(gg)	DHHS Housing and Community Development Division		200	no
(hh)	Election Commission		50	no

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15.19. – Designation by department head of persons authorized to sign or countersign bank checks or approve vouchers.

Whenever a department head designates persons in his/her department to sign or countersign bank checks, or approve vouchers or orders for payment as provided in this chapter, such designation shall be in writing and a signed copy thereof shall be filed by such department head with the county clerk, county treasurer, the office of the comptroller and the public depositories concerned. Whenever such department

245 head withdraws such designation, he/she shall likewise file a signed copy of such  
246 withdrawal of designation with the aforesaid officials and depositories concerned.  
247 When requested to do so by a public depository with respect to any person  
248 authorized to sign or countersign checks, the county clerk shall file with such public  
249 depository a certificate of incumbency of such official or employe and an identification  
250 of signature.

251

252 **SECTION 5.**

253

254 **Chapter 30 – Minimum Wages - of the General Ordinances of Milwaukee County**  
255 **is amended as follows:**

256

257 30.04. - Audit authority; complaints and filing fees; penalties; hearings; duty of  
258 contractor and subcontractor to make and keep payroll records; proof of compliance  
259 with chapter 30.

260 (2) Complaint and filing fee. Audit requests from third parties shall be based upon  
261 verified complaints which shall be filed with the office of the comptroller and shall,  
262 upon filing, become public records. The comptroller shall establish a complaint  
263 format and an audit complaint filing fee not to exceed fifty dollars (\$50.00) which  
264 shall be paid to the office of the comptroller upon the filing of a complaint  
265 requesting an audit. Such fee shall be applied toward the costs of the audit. If the  
266 contractor, subcontractor or agent subject to the audit is found to be in compliance  
267 with this chapter the office of the comptroller shall retain a sufficient amount from  
268 said deposit to cover the costs of the audit and return the balance of said deposit,  
269 if any, to the person who signed the complaint. If noncompliance is established,  
270 the full deposit shall be returned to the person who signed the complaint, and the  
271 costs of the audit shall be charged against the contractor and deducted from any  
272 payments due the contractor on the project.

273 (3) Penalties. If the contractor, subcontractor, or agent is determined by the audit to  
274 be in violation of this chapter, the comptroller may declare the contractor in default  
275 and seek recourse against the contractor's bond for payment of the unpaid wages  
276 or benefits determined to be due offended employes of the contractor. If the  
277 county is holding monies due or to become due to the contractor on the contract,  
278 a sum sufficient to make whole the offended employes of the contractor may be  
279 withheld from the contractor, paid to the employes, and charged against the  
280 balance due the offending contractor. The comptroller may, in addition, declare  
281 the offending contractor ineligible to bid on contracts or subcontracts on county  
282 projects for up to three (3) years from the date of completion of the audit.

283

284 **SECTION 6.**

285

286 **Chapter 32 of the General Ordinances of Milwaukee County is amended as**  
287 **follows:**

288



289 32.03. - Purpose. The department of administration is created to carry out the  
290 functions outlined in greater detail under each subchapter, by division. The general  
291 purpose of this department is to increase the coordination and improve management  
292 techniques including such specialties as budgeting, planning, purchasing, etc. and to  
293 coordinate many of the central services which are used by more than one (1) county  
294 unit.

295  
296 32.06. - Controller.

297 (1) The controller shall be appointed by the county executive, with the concurrence of  
298 a majority of the county board and shall not serve at the pleasure of the county  
299 executive. Any incumbent controller serving on June 25, 2009, shall retain that  
300 position until December 31, 2012. Either upon the date of the vacancy of the  
301 controller position or January 1, 2013, whichever is earlier, the position of the  
302 controller shall be abolished.

303  
304 32.09. - Five-year strategic and financial plan. The County, under the direction of the  
305 comptroller, hereby establishes a five-year strategic and financial plan, as required by  
306 s. 59.85(2)(d)(1), Wis. Stats., related to funding the prior service liability of the county.

307 (a) The goals of the five-year strategic and financial plan are:

308 (1) To maintain an optimal funding ratio of total assets to total liabilities of  
309 the employee retirement system as determined in the annual budget.  
310 The ratio shall be determined on an actuarial basis, comparing the total  
311 actuarial assets to the total actuarial liabilities, both as determined by  
312 the county's actuary, on an annual basis.

313 (2) To fund annual pension liabilities through the issuance of appropriation  
314 bonds and with annual contributions, in order to achieve and maintain  
315 the optimal funding ratio.

316 (b) The strategies for achieving the goals of the five-year strategic and financial plan  
317 are:

318 (1) To issue appropriation bonds in an amount estimated to help achieve  
319 the optimal funding ratio.

320 (2) To create a stabilization fund, and upon issuance of appropriation  
321 bonds, to provide an initial deposit to such fund.

322 (3) To budget contributions to such stabilization fund as necessary so that  
323 the assets can be used to help maintain the optimal funding ratio, to  
324 supplement annual contributions made by the county to the employee  
325 retirement system, or to make payments on appropriation bonds, or  
326 bond related costs, in accordance with policies established for the fund.

327 (4) To compare in each year the current funding ratio to the optimal funding  
328 ratio.

329 (5) To establish a contribution plan to achieve or maintain the optimal  
330 funding ratio, but such annual contributions under such a plan shall not  
331 exceed the annual required contribution, as provided by the County's  
332 actuary, unless approved by resolution.

- 333 (6) To continue to maintain funding for the employee retirement system, the  
334 county shall at a minimum fund the lesser of either the annual required  
335 contribution or the normal cost as determined in the annual actuarial  
336 report of the employee retirement system.
- 337 (7) To monitor the financial status of the employee retirement system  
338 against the five-year strategic and financial plan.  
339
- 340 32.25. - Purchasing and contracting procedure.
- 341 (1) Purchases of supplies, materials, equipment and contractual services shall be  
342 based on competitive bids. Bids may be rejected when it is determined by the  
343 purchasing administrator that to award a contract would not be in the best interest  
344 of the county. The method of evaluating bids and awarding contracts shall be  
345 stated in each bid document. Contracts shall be awarded to the lowest, qualified,  
346 responsive, responsible bidder. If equal low and responsive bids are received, the  
347 purchasing administrator shall break the tie by a lot drawing in the presence of a  
348 buyer and another member of the procurement division at a specific time and  
349 date. The tied bidders shall receive written advance notice.
- 350 (2) Discretionary purchases. Any procurement having an estimated aggregate value  
351 of ten thousand dollars (\$10,000.00) or less shall be made at the discretion of the  
352 buyer.
- 353 (3) Open market purchase. Any procurement having an estimated aggregate value in  
354 excess of ten thousand dollars (\$10,000.00) and less than twenty-five thousand  
355 dollars (\$25,000.00) shall be made by solicitation of three (3) quotations  
356 documented by the buyer.
- 357 (4) Informal purchases. Any procurement having an estimated aggregate value of  
358 twenty-five thousand dollars (\$25,000.00) and less than fifty thousand dollars  
359 (\$50,000.00) shall be solicited from all vendors of the item on the vendor's list  
360 maintained by the procurement division and the contract awarded by sealed  
361 bidding.
- 362 (5) Formal purchases. Any procurement having an estimated aggregate value of fifty  
363 thousand dollars (\$50,000.00) or more shall have sealed bids solicited by public  
364 notice inserted at least once on the official county web-site at least two (2) weeks  
365 before the bid opening date, and by posting official notice on the procurement  
366 board in the procurement division office for the same period. The procurement  
367 division shall solicit sealed bids by mail from all vendors of the item on the vendor  
368 list maintained by the procurement division.
- 369 (6) Sealed bids.
- 370 (a) All sealed bids shall be received in the office of the county clerk and  
371 transferred to the procurement division at the time of bid opening, which  
372 shall be conducted in public at a specified date, time and place.
- 373 (b) A summary of each bid, with the name of all bidders, shall be posted for  
374 public inspection in the office of the procurement division during regular  
375 county business hours for a period of not less than ten (10) days after  
376 award.

- 377 (c) A noncollusive statement requiring the signature of an authorized officer of  
378 the bidder shall be included in each sealed bid. The purchasing  
379 administrator shall report suspected collusive bids to the district attorney.
- 380 (7) Exceptions.
- 381 (a) Competitive bidding requirements of this chapter shall apply, except as  
382 follows:
- 383 (1) When, after soliciting sealed bids, it is determined by the  
384 purchasing administrator, and verified by the purchasing  
385 standardization committee, that no valid bids have been received,  
386 the purchasing standardization committee may authorize  
387 procurement without competition.
- 388 (2) Purchases from a single source which, by their nature, are not  
389 adapted to award by competitive bidding as determined by the  
390 purchasing administrator and approved by the purchasing  
391 standardization committee.
- 392 (3) Purchases from any federal, state or local governmental unit or  
393 agency of surplus materials, supplies, commodities or equipment, as  
394 approved by the committee on financial and audit of the county  
395 board, and otherwise when expressly authorized by the county  
396 board.
- 397 (4) Discretionary purchase of ten thousand dollars (\$10,000.00) or less  
398 as authorized in subsection 32.25(2) of this section
- 399 (5) Any contract for a public works construction project where the  
400 director of public works or his/her designee has recommended, and  
401 the purchasing administrator has agreed in writing, that the  
402 purchasing administrator shall negotiate for the purpose of services,  
403 supplies, materials or equipment needed for such project.
- 404 (b) Purchase of name brand items for resale may be awarded to other than the  
405 low bidder.
- 406 (c) Purchases required for immediate budgeted repairs, exclusive of inventory  
407 items.
- 408 (d) Notwithstanding any other provisions of this chapter to the contrary, the  
409 purchasing administrator shall have the authority, in any situation where a  
410 contract is to be let through the bidding process, to reserve such contract  
411 exclusively for vendors listed on the minority business enterprise and  
412 women business enterprise list. In such event, the bid announcements  
413 shall indicate such reservation, citing this subsection as authority therefor.  
414 Reservations by the purchasing administrator may be on a commodity  
415 basis or on an individual contract basis.
- 416 (e) Annually the county board shall adopt by resolution a recommended  
417 minimum percentage goal for the participation of disadvantaged business  
418 enterprise vendors in contracts awarded pursuant to chapter 32. Such  
419 goals are not mandatory; however, the purchasing administrator shall make  
420 diligent efforts to achieve or exceed such annual participation goals.

421 (8) All contracts issued by the procurement division shall be reviewed for approval by  
422 the corporation counsel prior to use.

423 (9) Comptroller responsibility.

424 (a) All contracts issued by the division shall be reported to and  
425 countersigned by the comptroller, under policies established by the  
426 comptroller, if he or she determines that the county has, or will have, the  
427 necessary funds to pay the liability that the county may incur under the  
428 contract. No contract is valid until so countersigned.

429 (b) The comptroller shall, on a monthly basis, summarize the reports  
430 received from the division concerning blanket contracts and one one (1)  
431 copy to the committee on finance and audit and one (1) copy to the county  
432 executive.

433 (c) The comptroller shall deny payment for any payment request submitted  
434 by a vendor to an administrator if all conditions of this chapter have not  
435 been met. The comptroller shall report such denials and the reason for  
436 denial to the committee on finance and audit along with the monthly report.  
437 In such cases, the administrator may appeal the decision to the committee  
438 on finance and audit.

439

440 32.91. Carryover of appropriations.

441 Every appropriation excepting an appropriation for a capital expenditure, or a major  
442 repair (operating 8500 accounting series), shall lapse at the close of the fiscal year to  
443 the extent that it has not been expended or encumbered. An appropriation for a  
444 capital expenditure or a major repair shall continue in force until the purpose for  
445 which it was made has been accomplished or abandoned. The purpose of such  
446 appropriation for any capital expenditure or a major repair shall be considered  
447 abandoned if three (3) years pass without any expenditure from, or encumbrance of,  
448 the appropriation concerned. A final comprehensive annual list of capital projects and  
449 major repairs identified as completed and/or recommended to be abandoned shall be  
450 submitted to the committee on finance and audit of the county board by the  
451 department of administrative services division of fiscal affairs no later than May 1st of  
452 each year. The committee shall review this report and submit its recommendations to  
453 the county board. Failure of the county board to take action prior to June 1 shall be  
454 deemed approval of the department of administrative services recommendations.

455

## 456 **SECTION 7.**

457

### 458 **Chapter 34 – Office of the Comptroller - of the General Ordinances of** 459 **Milwaukee County is created as follows:**

460

461 34 – Office of the Comptroller.

462

463 34.01. – Creation and general organization. There is hereby created pursuant to s.  
464 59.255, Wis. Stats., an independent “office of the comptroller” for the county.

465 The standing board committee that the comptroller shall report to is the committee on  
466 finance and audit.

467

468 34.02. – Purpose. The office of the comptroller is created to carry out the functions  
469 outlined specifically in s. 59.255(2), Wis. Stats. and those outlined in this chapter.

470

471 34.025 – Duties and responsibilities

472 (1) The comptroller is the chief financial officer of the county, and the administer of  
473 the county's financial affairs. The comptroller shall oversee all of the county's debt.

474 (a) Overseeing all of the county debt shall include, but not be limited to,  
475 administration of bond underwriters and counsel, financial advisor services  
476 and capital fiscal monitoring.

477 (b) The comptroller shall not be responsible for the development of capital budget  
478 recommendations or managing projects as these are the duties of the county  
479 executive and board.

480 (2) The comptroller shall appoint one deputy to aid the comptroller, under the  
481 comptroller's direction, in the discharge of the duties of the office of comptroller. A  
482 deputy appointed under this paragraph may be removed only for just cause. The  
483 appointment shall be in writing and shall be filed and recorded in the comptroller's  
484 office. Such deputy, in the absence of the comptroller from the comptroller's  
485 office or in case of a vacancy in said office or any disability of the comptroller to  
486 perform the duties of the office of comptroller, unless another is appointed therefor  
487 as provided par. (3), shall perform all of the duties of the office of comptroller until  
488 such vacancy is filled or such disability is removed. The person so appointed  
489 shall take and file the official oath. The person shall file his or her appointment  
490 with the clerk. The board may, at its annual meeting or at any special meeting,  
491 provide a salary for the deputy.

492 (3) If any comptroller is incapable of discharging the duties of the office of  
493 comptroller, the county executive shall appoint a person, subject to confirmation of  
494 the board, comptroller who shall serve until such disability is removed. A person so  
495 appointed or appointed to fill a vacancy in the office of the comptroller, upon giving an  
496 official bond with like sureties as are required of such comptroller, shall perform all of  
497 the duties of such office, and thereupon the powers and duties of any deputy  
498 performing the duties of the last comptroller shall cease.

499 (4) Whenever requested to do so by the county executive or board, the comptroller  
500 shall provide an independent fiscal analysis of any matter affecting the county, and  
501 shall provide the county executive and board with a fiscal note for all proposed  
502 legislation.

503 34.03. – Uniform Accounting.

504 (1) Prescribe the accounting policies to be followed by all county departments as they  
505 relate to the preparations of the county's annual report, including the method of  
506 accruing revenues and expenditures, disclosure requirements relating to material  
507 assets and liabilities, including contingencies, the method of valuing inventories  
508 and other assets, etc.

509 (2) Prescribe the form of accounts and other financial records:

510 (a) So as to be as uniform as practical, and as simple as is consistent with an  
511 accurate and detailed record of all receipts and disbursements and all other  
512 transactions affecting the acquisition, custodianship and disposition of  
513 assets, and,  
514 (b) So as to meet applicable statutory requirements.

515 (3) Review all transactions for reasonable compliance with subsections (1) and (2)  
516 above.

517 (4) Prescribing cost accounting policy for county departments.

518 (5) Prescribing the methods for allocating direct and indirect cost to programs,  
519 projects, grants, etc., including the methods for establishing direct, indirect and  
520 overhead cost rates.

521 (6) Prescribing the methods for maintaining cost accounting records in county  
522 departments  
523

524 34.04. - Accounting and preauditing.

525 (1) Maintain a unified accounting record, consisting of a general ledger which reflects  
526 the financial transactions of the county government, including accounts of  
527 revenues, expenditures, appropriations, encumbrances, assets, liabilities, etc. The  
528 office of the comptroller shall be responsible for the substantial accuracy and  
529 reasonable propriety of all transactions which affect the tax levy. In the case of  
530 trust and agency funds, where the subsidiary ledgers and supporting documents  
531 are maintained by another department or institution, the accuracy of the records is  
532 the responsibility of that other department or institution. The administrators thereof  
533 shall annually certify that the accounting records are accurate and consistent with  
534 the accounting policies and procedures prescribed by the office of the comptroller,  
535 and that all significant assets and liabilities are adequately disclosed. The office of  
536 the comptroller shall assure that such certifications are submitted by departmental  
537 administrators annually, prior to the preparation of the annual report.

538 (2) Preaudit claims against the county in conformance with chapter 15 of the Code.

539 (3) Submit to the county board committee on financial and audit and the county  
540 board, for formal approval, charges or credits, if any, to the county's  
541 unappropriated surplus account, other than those year-end entries made to close  
542 out appropriations, expenditures, estimated revenues and revenues.  
543

544 34.05. - Financial report. The comptroller shall file with the county executive and the  
545 board each year on or before October 1 a certified and detailed statement of the  
546 receipts and disbursements on account of each fund of the county during the  
547 preceding fiscal year, specifying the source of each receipt and the object of each  
548 disbursement.  
549

550 34.06. - Payroll. Provide centralized payroll functions, including the computation of  
551 required and voluntary deductions, preparation and verification of payrolls,  
552 maintenance of payroll records and reports, preparation of various reports for federal  
553 and state governmental agencies, and processing of payments to employes and  
554 other agencies for which payroll deductions were made.

- 555  
556 34.07. - Unreserved fund balance.
- 557 (1) Prepare a report on the year-end unreserved fund balance (surplus/deficit) in the  
558 general fund of the county no later than June 1 of the following year, and make it  
559 available simultaneously to the county executive and county board, including an  
560 analysis of the changes in fund balance between years and disclosure of any  
561 differences, and their fiscal impact, in accounting transactions or policies with prior  
562 year's computation.
- 563 (2) All accounting and budgeting under this section shall be in accordance with  
564 generally accepted accounting principals (GAAP) for government as promulgated  
565 by the governmental accounting standards board.
- 566 (3) For the purpose of this section, words shall be defined in accordance with  
567 generally accepted accounting principles as follows:
- 568 (a) Assets. Resources owned or held by the county which have a monetary  
569 value.
- 570 (b) Current assets. Assets which are available, can be readily available by  
571 conversion to cash within one (1) year, or which will be used up within  
572 one (1) year to finance current operations or to pay current liabilities.  
573 (Examples include, but are not limited to, cash, temporary investments,  
574 taxes receivable which will be collected within one (1) year.)
- 575 (c) Current liabilities. Liabilities which are payable within one (1) year.
- 576 (d) Encumbrances. Commitment of an appropriation for future delivery of  
577 goods or services.
- 578 (e) Fund. A fiscal and accounting entity with a self-balancing set of  
579 accounts recording cash and other financial resources, together with all  
580 related liabilities and residual balances which are segregated for the  
581 purpose of carrying on specific activities or attaining certain objectives.  
582 (Examples of funds include enterprise, internal service, debt service,  
583 capital project, general, trust and agency.)
- 584 (f) Fund balance. Represents the fund equity of governmental funds.
- 585 (g) General fund. The fund used to account for all financial resources  
586 except those required to be accounted for in another fund.
- 587 (h) Governmental fund. A term used when referring to a government's  
588 general, capital project, special revenue or debt service fund.
- 589 (i) Liabilities. Debt or other legal obligations arising out of transactions in  
590 the past which must be liquidated at some future date. The term does  
591 not include encumbrances.
- 592 (j) Noncurrent. Items receivable or payable after one (1) year.
- 593 (k) Proprietary fund. A term used when referring to a government's  
594 enterprise and internal service funds.
- 595 (l) Reserve. An account used to segregate a portion of fund balance that is  
596 not appropriated for expenditure or is segregated for specific future use.
- 597 (m) Transfers. Represent residual and/or operating transfers of money from  
598 a fund receiving revenue to the fund through which resources are  
599 expended.

- 600 (n) Unreserved fund balance. Is the amount in the general fund which  
601 results when liabilities and reserves are deducted from assets.
- 602 (o) Working capital. Reflects the excess of current assets over current  
603 liabilities.
- 604 (4) The following reserves will be used to compute the unreserved fund balance  
605 (surplus/deficit) in the general fund.
- 606 (a) Those reserves representing an amount segregated from fund balance  
607 established for a specific future use including the following:
- 608 (1) Reserve for encumbrances. An amount set aside for  
609 future delivery of goods or services.
- 610 (2) Reserve for appropriation and estimated revenue  
611 carryover. Represents available appropriations authorized  
612 by the county board, offset by any related estimated non-  
613 property tax revenue, for which the purpose of the  
614 appropriation remains.
- 615 (3) Reserve for the redemption or repurchase of bonded  
616 obligations. Represents available appropriations  
617 authorized by the county board for the redemption or  
618 repurchase of county bonds. However, any appropriation  
619 to this reserve from the surplus of the previous fiscal year  
620 must be adopted by a vote of two-thirds of the members-  
621 elect of the county board.
- 622 (4) Reserve for future year appropriations. Represents the  
623 amount of surplus or deficit from the previous fiscal year  
624 which is appropriated in the succeeding years. (For  
625 example, 1980 surplus appropriated in the 1982 budget.)
- 626 (b) Those reserves that are not available for expenditure or not available to  
627 finance current operations are known as reserves for working capital,  
628 including the following:
- 629 (1) Reserve for imprest accounts. Represents imprest cash  
630 amounts established in various departments of the county.
- 631 (2) Reserve for taxes receivable. Represents the noncurrent  
632 portion of taxes receivable due the county.
- 633 (3) Reserve for loans receivable. Represents the noncurrent  
634 portion of loans receivable.
- 635 (4) Reserve for advances. Represents the noncurrent portion  
636 of any advances made by the county to other entities.
- 637 (5) Reserve for inventories. Represents the amount  
638 established for inventories of goods and supplies.
- 639 (6) Reserve for other noncurrent assets and liabilities.  
640 Represents amounts segregated from fund balance which  
641 reflect the noncurrent portion of assets and liabilities.
- 642 (5) The unreserved fund balance is calculated by deducting liabilities and reserves  
643 from assets in the general fund, after all transfers have been made between the



- 644 general fund and other governmental and proprietary funds for fixed assets and  
645 accumulated depreciation.
- 646 (6) The unreserved fund balance, prior to the adoption of the tax levy, may, by  
647 resolution adopted by two-thirds of the members-elect of the county board, be  
648 appropriated in whole or part to provide for emergency needs pursuant to s.  
649 59.60(9), Wis. Stats. Otherwise the unreserved fund balance in the general fund  
650 shall be used in calculating the following year's tax levy.
- 651 (7) All enterprise funds must submit a quarterly report to the committee on financial  
652 and audit, a tabulation of year-to-day expenses and revenues, and projected year-  
653 end expenses and revenues. A corrective plan must also be provided for any net  
654 year-end deficits.
- 655
- 656 34.08. Shared Services Contracts. The comptroller shall administer and oversee all  
657 contracts as defined in Wis. Stats. 66.0301(2).
- 658
- 659 34.09. Audit
- 660 (1) The comptroller shall perform all audit functions related to county government in  
661 accordance with governmental auditing standards issued by the comptroller  
662 general of the United States and generally accepted auditing standards. Those  
663 duties shall include, but are not limited to, the following:
- 664 (a) All duties and all powers and responsibilities conferred upon the clerk as  
665 auditor under Wis. Stats. 59.47(1).
- 666 (b) All duties imposed and conferred upon the comptroller by resolution of the  
667 county board.
- 668 (c) Supervise and be responsible for post auditing the fiscal concerns of the  
669 county; such audit requirement to include an annual audit of the county's  
670 financial statements and the financial statements of the county's employe  
671 retirement system as well as periodic reviews of the fiscal records of all  
672 county offices, departments, boards and commissions.
- 673 (d) Examine or cause to be examined by professional consultants, such  
674 records and procedures of any county office, department, board or  
675 commission as may be necessary relating to program effectiveness,  
676 efficiency and propriety of performance, state of compliance with all  
677 regulatory authority, and adequacy of internal control over cash and other  
678 assets.
- 679 (e) Make such special examinations of the accounts and financial transactions  
680 of any county unit as may be requested by county board resolution.
- 681 (f) Prepare written reports of all audits and submit same to the county board  
682 with copies to the county executive, department of administration and  
683 administrative head of the county unit involved. The report where  
684 appropriate shall include recommendations for improvements and  
685 efficiencies, and include special instances, if any, of illegal or improper  
686 expenditures.
- 687 (g) Reconcile bank accounts pursuant to section 15.15 of the Code.

688 (2) Availability of records to comptroller. The documents, books and records of each  
689 county office, department, board or commission, or any agency receiving a grant  
690 of county funds, or any agency receiving a grant of federal or state funds through  
691 the county and for which the county is accountable shall be available to the  
692 director of audits at any and all times with or without notice. Every county unit and  
693 grantee is to cooperate with the director of audits and comply with all requests for  
694 information relating to this function.

695

696 34.10. Pension obligation bond reporting.

697 (1) In each year that any such appropriation bonds remain outstanding, the  
698 comptroller shall report to the county board of supervisors on the county's  
699 success with achieving the goals of the five-year strategic and financial plan,  
700 measured against the following benchmarks:

701 (a) Current funding ratio for most recent fiscal year, as compared to optimal  
702 funding ratio.

703 (b) Comparison of current funding ratio and prior year funding ratio, and  
704 reasons for material changes.

705 (c) Contributions made by the county for the current year, including normal  
706 cost, prior service cost and stabilization fund deposits.

707 (d) The amount of outstanding appropriation bonds, and the payments made  
708 of principal and interest on such bonds.

709 (e) Status of the contribution plan.

710 (2) Annually, the comptroller shall report to the governor, the department of revenue,  
711 the department of administration, and to the chief clerk of each house of the  
712 legislature, a report that meets all the criteria of Wis. Stats. 59.85(2)(d)(2).

713

## 714 **SECTION 8.**

715

716 **Chapter 42 of the General Ordinances of Milwaukee County is amended as**  
717 **follows:**

718

719 42.06. - Professional services and other non-professional service contracting.

720 (1) Regardless of the dollar amount of the contract, all county department  
721 administrators are required to notify the office in writing prior to publication of an  
722 RFP or an RFQ. The department heads and administrators are required to submit  
723 an approved CBDP recommendation form to the CBDP office for approval. The  
724 office will then furnish to the department administrator a list of certified DBEs and  
725 ACDBEs that the department administrator shall use in its selection process  
726 unless waived for good cause by the CBDP office upon written request from the  
727 department administrator. Written request from the department administrator shall  
728 involve the CBDP office in development of DBE or ACDBE specification language  
729 to be utilized in the appropriate selection process. The department administrator  
730 shall notify the office and the comptroller, in writing, of its selection regardless of  
731 whether or not a DBE or ACDBE is selected. No contract shall be issued without

732 review and written approval by the CBDP office that provisions of this section  
733 have been met.

734

735 **SECTION 9.**

736

737 **Chapter 44 of the General Ordinances of Milwaukee County is amended as**  
738 **follows:**

739 44.09. - Bid withdrawal, correction and contract award.

740 (a) Bid withdrawal. A bidder may withdraw at any time prior to the time set for bid  
741 closing and submit a new bid if done prior to bid closing. A bidder claiming an  
742 error or omission after bid closing but prior to bid opening shall immediately  
743 notify the department of public works and the bid shall be returned immediately  
744 and the bidder shall not be eligible to bid on the work unless it is relet by  
745 advertisement.

746 (b) Bid withdrawal after bid opening. If an error or omission is discovered after bid  
747 opening, bidder shall immediately give written notice to the department and  
748 present clear and satisfactory evidence that it was not caused by carelessness  
749 in examining the plans and specifications. If the department is satisfied with  
750 the explanation, in accordance with department procedures, the bid  
751 documents shall be returned without bid deposit forfeiture.

752 (c) Bid correction. After the time set for bid closing, a bidder shall not be allowed  
753 to correct its bid.

754 (d) Execution of contract.

755 (1) Each contract awarded shall be reviewed and countersigned by  
756 corporation counsel verifying that the contract complies with all statutes,  
757 rules, ordinances, and the county's ethics policy. No contract is valid  
758 until so countersigned.

759 (2) All contracts issued shall be reported to and countersigned by the  
760 comptroller if he or she determines that the county has, or will have, the  
761 necessary funds to pay the liability that the county may incur under the  
762 contract. No contract is valid until so countersigned.

763 (3) In addition to the requirements of subsection (1), contracts shall only be  
764 effective upon execution by the contractor and the county, and  
765 compliance by the contractor with performance bond and insurance  
766 requirements. Fulfillment of these conditions shall be documented by  
767 the issue of a notice to proceed from the department to the contractor.

768 (e) Comptroller responsibility.

769 (1) The comptroller shall, on a monthly basis, summarize the reports  
770 received from the division concerning public works contracts and  
771 provide one (1) copy to the committee on finance and audit and one (1)  
772 copy to the county executive

773 (2) The comptroller shall deny payment for any payment request submitted  
774 by a contractor to an administrator if all conditions of this chapter have  
775 not been met. The comptroller shall report such denials and the reason  
776 for denial to the committee on finance and audit along with the monthly

777 report. In such cases, the administrator may appeal the decision to the  
778 committee on finance and audit.

779

780 **SECTION 10.**

781

782 **Chapter 46 of the General Ordinances of Milwaukee County is amended as**  
783 **follows:**

784

785 46.03. - Imprest fund for emergency aid. An imprest fund of three thousand five  
786 hundred dollars (\$3,500.00) is established for the use of the department of human  
787 services in issuing aid checks in emergency cases where it is impossible to make aid  
788 payments in the regular manner. Examples of this condition are, but not limited to,  
789 client waiting for a replacement, payments where a computerized bookkeeping  
790 machine check cannot be prepared either because of insufficient information or  
791 computer inability, checks needed to cover transportation costs for medical treatment,  
792 or for special handling where a computerized check would be produced too late,  
793 although all computer edit checks are met.

794 The department shall obtain reimbursement for all such payments drawn on such  
795 imprest fund by including the items disbursed with a succeeding day's regular aid roll.  
796 The amount of deposit in the foregoing imprest fund, together with all unvouchered  
797 grants, shall at all times equal three thousand five hundred dollars (\$3,500.00). If  
798 payments exceed three thousand five hundred dollars (\$3,500.00), the director of the  
799 department shall notify the director of audits of the situation, giving the reasons this  
800 limit had to be exceeded. The comptroller shall notify the committee on finance and  
801 audit and the director of human services of necessary corrective action if he/she  
802 deems it necessary.

803 The director of the department of human services is authorized to sign checks drawn  
804 on this imprest fund and is also authorized to delegate his/her authority to sign  
805 checks to incumbents of the following positions in the department: deputy director I,  
806 accounting manager and business office supervisor. U.S. Bank is hereby designated  
807 as the depository for such imprest fund.

808

809 46.09. - Purchase of care and services by the county.

810 (1) Policy. It is deemed to be in the interests of the county that in the purchase of  
811 human services, as herein defined, from nongovernmental vendors, that the  
812 following policy be observed. It is the policy of the county board that contract  
813 amounts proposed for award to any provider recommended to provide human  
814 services, except as defined in subsection (3), shall be submitted to the  
815 appropriate county board committee for review and recommendation. No contract  
816 or contract adjustment, except for services as defined in subsection (3), shall take  
817 effect until approved by resolution of the county board.

818 (2) Definitions. For the purposes of this section, the following terms, words and  
819 phrases shall have the meanings given herein:

820 (a) "Department" means the department of human services.

- 821 (b) "Provider" means a nongovernmental public or private agency or  
822 proprietary organization furnishing the human services being  
823 contractually purchased.
- 824 (c) "Human services" means:  
825 (1) The care or treatment services the department of human services is  
826 authorized by statute to provide or purchase; and  
827 (2) The services the commission on aging is authorized by law to provide  
828 or purchase.
- 829 (d) "Qualified recipient" means an individual who is being furnished the  
830 purchased care or treatment service by a provider pursuant to request of  
831 the department or under chapter 46, 53 or 93 of the Code.
- 832 (3) Pursuant to s. 46.215(2), Wis. Stats., the county board may not exercise approval  
833 or disapproval power over contracts and purchases of the director of the  
834 department relating to community living arrangements, as defined in s.  
835 46.03(22)(a), Wis. Stats., or foster homes, and entered into pursuant to a  
836 coordinated plan and budget, regardless of whether the coordinated plan and  
837 budget mentions the provider.
- 838 (4) Written contract: minimum provisions.
- 839 (a) Except as hereinafter noted, each provider that sells or furnishes care  
840 or services to the department shall enter into a written contract with the  
841 department setting forth the minimum terms of the agreement, as specified  
842 in s. 46.036, Wis. Stats., and all appropriate state and federal rules and  
843 regulations.
- 844 (b) Prior to entering into contract, corporation counsel shall approve said  
845 contract as to format and compliance with all statutes, rules, ordinances,  
846 and the county's ethics policy. No contract is valid until so approved by  
847 corporation counsel.
- 848 (c) The comptroller shall countersign each contract if he or she determines  
849 that the county has, or will have, the necessary funds to pay the liability  
850 that the county may incur under the contract. No contract is valid until so  
851 countersigned by the comptroller.
- 852 (d) The contract terms shall also include:  
853 (1) Clear and concise statement that the final authority for the  
854 determination of eligibility for the purchased care or service is the  
855 department.  
856 (2) Description of the method and procedure to be used by the  
857 department in referring eligible recipients to the provider for service.  
858 (3) Clear and concise statement that department representatives, as  
859 well as representatives of other appropriate county, state and  
860 federal agencies shall have right of visual inspection of a provider's  
861 facility at any time during which the care or service is being  
862 furnished.  
863 (4) Clear and concise statement that the department reserves the  
864 right to withdraw any qualified recipient from the program, service,  
865 institution or facility of the provider at any time when in the judgment

866 of the department it is in the best interests of the department or of  
867 the qualified recipient so to do.

868 (5) Provision that no qualified recipient is to be denied service or to  
869 be subjected to unlawful discrimination because of race, color,  
870 creed, national origin, age, religion, sex, handicap or other  
871 developmental disability as defined in s. 55.01(2), Wis. Stats.

872 (6) Appropriate indemnification and insurance provisions.

873 (7) Provision that the department reserves the right to terminate the  
874 contract in the event that reimbursement to the county from any  
875 applicable state or federal source is not obtained or continued at a  
876 level sufficient to allow the department to purchase the care or  
877 service from provider.

878 (8) All contracts entered into by or on behalf of the county for the  
879 purchase of care or treatment services shall, unless waived by the  
880 county board, provide for the payment of interest on amounts  
881 determined to have been overpaid by the county or to be repaid to  
882 the county by provider as a result of post contract reconciliations or  
883 audits. The rate of interest shall be the statutory rate in effect for  
884 delinquent county property taxes (presently one (1) percent per  
885 month or fraction of a month, s. 74.47(1), Wis. Stats.) and the  
886 obligation for payment and calculation thereof shall commence upon  
887 demand for repayment by the county.

888 (5) Provider file. The department shall create and keep in its offices a provider file for  
889 each provider. Said file shall contain, but not be limited to the following  
890 information:

891 (a) Original or true copy thereof of the written contract required under this  
892 section.

893 (b) Original or true copy thereof of all information requested by the department  
894 or furnished by provider for contract negotiation, rate setting and audit  
895 purposes.

896 (c) Reports of director of audits as to the results of periodic test audits of  
897 financial records of provider (or other audit findings).

898 (6) Furnishing of information for contract rate setting. Every provider that furnishes or  
899 desires to furnish care or services shall provide the department with all requested  
900 provider financial information for rate setting pursuant to s. 46.03(18), Wis. Stats.  
901 The county may audit the financial records of provider, summarizing the results  
902 with appropriate commentary. Provider shall make available to the county director  
903 of audits all necessary records.

904 (7) Quality control. The department shall annually review the adequacy of purchased  
905 care or service furnished pursuant to the provider's contract.

906 (8) Comptroller responsibility.

907 (1) The comptroller shall, on a monthly basis, summarize the reports  
908 received from the division concerning purchase of service contracts and  
909 provide one (1) copy to the committee on finance and audit and one (1)  
910 copy to the county executive

911 (2) The comptroller shall deny payment for any payment request submitted  
912 by a contractor to an administrator if all conditions of this chapter have not  
913 been met. The comptroller shall report such denials and the reason for  
914 denial to the committee on finance and audit along with the monthly report.  
915 In such cases, the administrator may appeal the decision to the committee  
916 on finance and audit.

917

918 **SECTION 11.**

919

920 **Chapter 56 of the General Ordinances of Milwaukee County is amended as**  
921 **follows:**

922

923 56.02. - Actions resulting in reduction of revenue.

- 924 (1) Each person in charge of any county office, department, agency, or any  
925 nondepartmental account shall submit a written report to the county executive, the  
926 committee on finance and audit of the county board, the office of the comptroller  
927 and the department of administration whenever such person has reason to know  
928 or believe that a deficit of seventy-five thousand dollars (\$75,000.00) or more in  
929 any revenue account will occur for the division of county government under the  
930 supervision of that person. The report shall be submitted as soon as practicable,  
931 but shall not exceed ten (10) working days from the earliest date that such person  
932 first has reason to believe or know of the reduction of anticipated revenue. Such  
933 report shall include the reasons for the anticipated revenue deficit, as well as a  
934 recommended plan of action or alternatives to offset such deficit.
- 935 (2) The office of the comptroller shall report, on a monthly basis on the financial  
936 condition of the county, which report shall identify all major variances from the  
937 adopted budget on a department-by-department basis, including any revenue  
938 deficits reported under section 56.02(1) and shall include the condition of each of  
939 the county's funds and the claims payable from the funds and shall also include  
940 an estimate of the receipts and disbursements for the current fiscal year.
- 941 (3) The county executive is authorized to request and develop a corrective action  
942 plan to address any such reported deficits if it is determined that timely action is  
943 necessary. If such a situation should occur, the corrective action plan shall be  
944 reported to the finance and audit committee and the county board in time for their  
945 next regularly scheduled meetings for approval prior to implementation.
- 946 (4) The department of administration, with assistance from the office of the  
947 comptroller, shall monitor, on a timely basis, all departmental operating  
948 statements during the fiscal year, for the purpose of identifying potential fiscal  
949 problems including projected revenue deficits. The department shall report all  
950 potential fiscal problems to the responsible department administrator.
- 951 (5) After the close of each fiscal year, the office of the comptroller shall prepare a  
952 report regarding the surplus/deficit from operations for the county, including a  
953 detail breakdown showing the surplus/deficit in both appropriations and revenues  
954 for each county department. Such report shall be submitted to the county  
955 executive, county board, and to all responsible department administrators. After

956 receipt of the report, those responsible department administrators indicated as  
957 incurring a revenue deficit of seventy-five thousand dollars (\$75,000.00) or more  
958 shall, within ten (10) working days, respond in writing to the county executive,  
959 committee on financial and audit and the department as to why the revenue deficit  
960 occurred. However, in those cases where an appropriation surplus offsets the  
961 revenue deficit, department administrators are not required to respond regarding  
962 the revenue deficit.

963

964 56.14. – Records Management.

965 (3) County records committee. The county records committee (hereinafter referred to  
966 as "committee") shall consist of the following five (5) members or their designees:  
967 corporation counsel; comptroller; director, department of administrative services,  
968 who shall serve as chairperson; director of transportation; and director of the  
969 county historical society. The department of administrative services shall furnish  
970 necessary staff assistance to the committee. The committee shall provide general  
971 guidelines to the department records management program to promote efficient  
972 and economical management methods for the retention, preservation and  
973 disposition of county records.

974

975 56.30. – Professional Services.

976 (2)

977 (a) General policy statement. All county departments and institution  
978 administrators are responsible for procuring professional services and for  
979 soliciting, negotiating and entering into service contracts as defined in  
980 section 32.20(17) in accordance with the provisions of this section. However,  
981 the office of the county executive and the county board shall be exempt from  
982 the provisions contained herein with the exception of subsection (6)(a) and  
983 (6)(i) as shall be the department of administration with the exception of  
984 subsection (6)(a) and (6)(i) for the purpose of securing credit rating services  
985 related to debt issuance and administration.

986 (b) Disadvantaged business enterprise requirement. All county departments and  
987 institutions administrators are required to notify the disadvantaged business  
988 development (CDBP) division in writing prior to entering into professional  
989 service contracts and service contracts as defined in section 32.20(17).  
990 Annual percentage goals for DBE participation on professional services  
991 contracts will be established as set forth by county ordinance. The  
992 procedures to be followed by departments regarding DBE participation shall  
993 conform to provisions as contained in chapter 42. No professional services  
994 contract or service contract as defined in section 32.20(17) shall be issued  
995 without review and written approval by the CDBP division that all provisions  
996 of chapter 42 regarding disadvantaged business participation have been  
997 met.

998 (c) Fiscal constraint statement. Notwithstanding any other provisions of section  
999 56.30, during a period of fiscal constraint the county board may, by  
1000 resolution, adopt a procedure which requires committee on finance and audit



- 1001 review and county board approval of all professional services expenditures  
1002 prior to execution of said contracts.
- 1003 (d) Reference to ordinance and administrative manual. When a county  
1004 department or institution is preparing to begin a contract for professional  
1005 services the department should follow the ordinances of this section 56.30,  
1006 chapter 42 on the requirements for using disadvantaged business  
1007 enterprises in county contracting, including professional services, and  
1008 administrative manual section 1.13, which provides further guidance on  
1009 complying with professional service contracting requirements.
- 1010 (e) Justification for using professional services. Contract administrators must  
1011 document in the contract file the justification for utilizing a professional  
1012 service contract as opposed to completing the work using county staff. This  
1013 justification may or may not employ a formal cost benefit analysis, depending  
1014 on the circumstances
- 1015 (6) Contract.
- 1016 (a) All contracts, excluding departmental purchase orders, shall be reviewed  
1017 by the corporation counsel to determine if they meet the definition of  
1018 professional services and to verify that the contracts comply with all  
1019 statutes, rules, ordinances, and the county's ethics policy.
- 1020 (b) Approval. The contract must be approved by the office of the corporation  
1021 counsel prior to execution.
- 1022 (c) All provisions of the Code governing administration of contracts must be  
1023 followed.
- 1024 (d) All contracts which have been approved by action of the county board shall  
1025 contain language referencing the county board file number and date of  
1026 county board approval.
- 1027 (e) All professional services contracts shall contain a provision which provides  
1028 that the contractor shall permit the authorized representatives of the office  
1029 of the comptroller, after reasonable notice, the right to inspect and audit all  
1030 data and records of contractor related to carrying out the contract for a  
1031 period of up to three (3) years after completion of the contract.
- 1032 (f) All contracts will be reviewed and approved, in writing, by the county's risk  
1033 manager for financial responsibility and liability management, including  
1034 appropriate insurance provisions and modifications in indemnity  
1035 agreements.
- 1036 (g) All county departments and institutions administrators are required to notify  
1037 the Community Business Development Partners division in writing prior to  
1038 entering into professional services contracts. Annual percentage goals for  
1039 DBE participation on professional services contracts will be established as  
1040 set forth by county ordinance. The procedures to be followed by  
1041 departments regarding DBE participation shall conform to provisions as  
1042 contained in Chapter 42. No professional services contract shall be issued  
1043 without review and written approval by the CBDP division that all provisions  
1044 of Chapter 42 regarding disadvantaged business participation have been  
1045 met.

- 1046 (h) All contracts shall include the foundation and mechanism for billing for any  
1047 professional service provided under the agreement.  
1048 (i) No contract shall be valid until the office of the comptroller has determined  
1049 that the county has, or will have, the necessary funds to pay the liability  
1050 that the county may incur under the contract and has countersigned the  
1051 contract. No contract is valid until so countersigned.

1052 (8) Comptroller responsibility.

- 1053 (a) The comptroller shall, on a monthly basis, summarize the reports  
1054 received from department administrators concerning professional  
1055 services contracts and send one (1) copy to the committee on finance  
1056 and audit and one (1) copy to the county executive and one (1) copy to  
1057 the CBDP office.  
1058 (b) The comptroller shall deny payment for any payment request for  
1059 professional services submitted by a contractor to an administrator if all  
1060 conditions of this chapter have not been met. The comptroller shall  
1061 report such denials and the reason for denial to the committee on  
1062 finance and audit along with the monthly report. In such cases, the  
1063 administrator may appeal the decision to the finance and audit  
1064 committee.  
1065

1066 **SECTION 12.**

1067  
1068 **Chapter 57 of the General Ordinance of Milwaukee County is struck in its**  
1069 **entirety.**

1070  
1071  
1072 **SECTION 13.**

1073  
1074 **Chapter 79 of the General Ordinances of Milwaukee County is amended as**  
1075 **follows:**

- 1076  
1077 79.02. - Responsibilities of the director. The director of labor relations shall be  
1078 responsible for:  
1079 (1) The negotiation of all collective bargaining agreements with certified bargaining  
1080 representatives of the employees of the county conducted along policy lines  
1081 established by the committee on personnel pursuant to chapter 80. The director of  
1082 labor relations shall not agree, on behalf of the county, to any terms or provisions  
1083 of a negotiated contract without prior direction and approval from the committee.  
1084 Prior to drafting any tentative contract, the director of labor relations shall provide  
1085 the director of human resources and the director of employee benefits with a copy  
1086 of the terms of the proposed agreement for review relative to administration of  
1087 said proposal and shall provide the director of administrative services, fiscal and  
1088 budget administrator and comptroller with a copy of the terms of the proposed  
1089 agreement for the comptroller's preparation of a fiscal note relative to the  
1090 proposed agreement. Such fiscal note shall include, at minimum, all assumptions

1091 used in developing the fiscal note including actuarial assumptions where  
1092 appropriate, calculations, estimates, one-time costs and savings, ongoing costs  
1093 and savings, annual incremental costs as well as cumulative costs and shall  
1094 otherwise be prepared in accordance with established fiscal note policies and  
1095 procedures. Subsequent to preparation of the fiscal note - and prior to the drafting  
1096 of the tentative contract - a copy of the fiscal note shall be provided to county  
1097 board staff for review.

1098

1099 **SECTION 14.**

1100 The provisions of this ordinance shall be effective upon passage and  
1101 publication.

1102

1103

**Adopted by the Milwaukee County Board of Supervisors**

1104

**May 24, 2012**

1105

1106

*Engrossed by County Clerk 6/4/12*