

## STATUS OF IMPLEMENTATION – AUDIT SERVICES DIVISION REPORT RECOMMENDATIONS

**Audit Report Title:** County Needs to Establish Clear Roles, Responsibilities, and Procedures for Grant Management

**File Number:** 24-1074

**Audit Issued:** December 2024

**Status Report Date:** December 2025

**Departments:** Comptroller, DAS, SBP

### Open Recommendations

Recommendation #2	
<b>Recommendation – December 2024</b> <i>The SBP Director, the Comptroller, and the DAS Director collaborate to determine roles, responsibilities, and processes in relation to grants at the County including communication of the roles to County staff. The departments should set up a structure to regularly review those roles, responsibilities, and processes at least annually.</i>	
<b>Deadlines Established Y/N?</b>	N
Date	Management Comments:
Current – Dec 2025	<b>SBP, Comptroller, and DAS Update:</b> A draft RACI chart remains under internal review, due to recent staff changes and the immediate priority of grant development work. The Milwaukee County intranet, CountyConnect, where information on internal services and grant resources will be housed has also been renovated since the last report. As this refresh is completed, the roles, responsibilities, and processes in relation to grants will be embedded. The timeline for sharing this content with departments has been adjusted to Q1 2026.
June 2025	<p>SBP, Comptroller, and DAS Update: In response to the audit recommendation, the SBP Director, Comptroller, and DAS Director convened to clarify roles and responsibilities related to grant management across Milwaukee County. The group agreed to use a RACI (Responsible, Accountable, Consulted, Informed) framework to define roles across the entire grant lifecycle.</p> <p>A draft RACI chart is under development and internal review. Finalization is expected by the end of Q3 2025. Once finalized, the department/office representatives will implement an internal communications plan to ensure County departments are informed of their respective roles and responsibilities. Outlets will include What's Up, People Managers email, and the Grant Community of Practice convening.</p> <p>To maintain alignment and support continuous improvement, the SBP, Comptroller, and DAS teams will hold quarterly check-ins and conduct a formal review of the structure annually.</p>

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Recommendation #3	
<b>Recommendation – December 2024</b> <i>The Comptroller, SBP and DAS determine how best to create a centralized space within the County's intranet system to provide staff with a one stop place for all financial management guidance including those specifically related to grants.</i>	
<b>Deadlines Established Y/N?</b> Y	
Date	Management Comments:
Current - Dec 2025	<b>Comptroller, SBP, and DAS Update:</b> SBP and Comptroller staff met to advance the development of a centralized CountyConnect location in consultation with the SBP internal communications team. SBP is leading the creation of the CountyConnect template and associated links, which will be reviewed and finalized in coordination with the Comptroller's Office. The final draft of the centralized space will be provided to the Comptroller's Office by the Q4 2025, with publication expected in Q1 2026.
June 2025	<p>Comptroller, SBP, and DAS Update: The Comptroller, SBP and DAS representatives began work on this item in 2025 to determine the best centralized location for financial grant management guidance. Currently resources can be found in various chapters of the Administrative Manual of Operating Procedures and the Forms Library found on the Milwaukee County's intranet.</p> <p>The SBP Grant Development Project Manager is working with Milwaukee County's internal communications and continuous improvement teams to explore the best location on CountyConnect to house essential grant management information and documents with a single point of access for users. The recommendation, along with supporting materials, will be shared with the Comptroller's Office and DAS for feedback and refinement in June and July 2025. The group will collaborate to implement the alignment of resources with the goal to ensure relevant grant-related resources are easily accessible to all county service areas via the County Intranet.</p> <p>The goal is to complete this reorganization and launch internal communications, promoting its location and use, by the end of Q3 2025.</p>

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Recommendation #4	
<b>Recommendation – December 2024</b> The Office of the Comptroller, with assistance as necessary from DAS, SBP and other County entities, <ul style="list-style-type: none"><li>• Evaluate, within one year, AMOP 7.01 and modify as needed to comply with the Uniform Guidance or to reflect any federal audit findings that are issued within that timeframe.</li><li>• Provide annual training on AMOP 7.01 to departments.</li></ul>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:
Current - Dec 2025	<b>Comptroller, DAS, and SBP Update:</b> Minor changes to AMOP 7.01 have been identified and are in the process of being updated. This review is targeted for the AMOP Committee by October 2026. The Office of the Comptroller anticipates onboarding a new Sr. Grants Compliance Manager in December of 2025 who will be responsible for creating an overall grants compliance training program, with initial rollout to begin in 2026.
June 2025	<b>Comptroller, DAS, and SBP Update:</b> The Office of the Comptroller reviewed AMOP 7.01 within the year of its publication and determined that no modifications are necessary at this time. The next scheduled review will be completed by October 17, 2026. Comptroller led training is currently being created and defined and expected to occur by Q4 2025.

Recommendation #5	
<b>Recommendation – December 2024</b> <i>The Comptroller explore the implementation of the requirements for all grant funds to be tracked using activity or function codes within the County's financial system or the use of the County's financial system's grants module. Written policies and procedures for departments to follow, along with training, should be developed to assist departments in complying.</i>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:
Current – Dec 2025	<b>Comptroller Update:</b> The Office of the Comptroller is in the initial phase of implementation of the Grants Module in Infor. As part of this implementation, all grants will be tracked by specific codes. Once the module is developed, documentation and training will occur on an ongoing basis. The targeted date for a go-live for the module is Q2, 2026.

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June 2025	Comptroller Update: The Office of the Comptroller has initiated preliminary efforts toward the implementation of the Grants Module in Infor. A dedicated workgroup has been established to gather business requirements and assess potential impacts across departments. Due to the complexity of the implementation, an extended period of testing, verification, and validation will be required. The Grants Module is currently targeted for go-live in the second quarter of 2026. Written Policies, procedures, and training will be developed and completed as part of this project.
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Recommendation #6	
<b>Recommendation - December 2024</b> <i>The Comptroller work with SBP and DAS to develop and issue an AMOP with a list of unallowable costs for Milwaukee County funds using the Uniform Guidance and the Purchasing and Travel Card listings as guidance.</i>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:
Current - Dec 2025	<b>Comptroller, SBP, and DAS Update:</b> The office of the Comptroller is in the process of finalizing the unallowable costs for Milwaukee County Funds. Once the list is internally approved this item will be part of and updated AMOP 7.02 - Allowable Costs which is expected to be approved by the AMOP Committed in Q3 2026.
Current - June 2025	Comptroller, SBP, and DAS Update: The Office of the Comptroller will begin collaborative efforts with the Office of Corporation Counsel (OCC), Strategy, Budget, Performance (SBP), and the Procurement Division (DAS) in Q3 2025 to develop a comprehensive list of unallowable costs. This work will be guided by Uniform Grant Guidance (UGG), as well as existing County Purchasing and Travel policies. The finalized list is expected to be issued no later than Q1 2026.

Recommendation #8	
<b>Recommendation - December 2024</b> <i>The Comptroller submit to the County Board an update to the County Ordinances to reflect the current responsibility for preparation of the Fixed Asset report based upon departmental submittals.</i>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:

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Current - Dec 2025	<b>Comptroller Update:</b> The Fixed asset ordinance will be updated to reflect the Fixed Asset AMOP once it is approved in Q1 2026.
June 2025	Comptroller Update: The Office of the Comptroller met with the Research Services Division to discuss updates to the Fixed Assets Ordinance. During this meeting, it was determined that the development of an AMOP specific to Fixed Assets is also necessary. The ordinance update will be submitted following the approval of the AMOP. Development of the Fixed Asset AMOP is scheduled to begin in Q2 2025, with completion of both the AMOP and ordinance update anticipated by the end of calendar year 2025.

Recommendation #9	
<b>Recommendation - December 2024</b> <i>The Comptroller should develop written policies and procedures to instruct departments to include the required federal funding information contained within the Uniform Guidance when submitting information for the County's Fixed Asset report.</i>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:
Current - Dec 2025	<b>Comptroller Update:</b> The Office of the Comptroller is finalizing the development of the Fixed Asset AMOP in Q4 2025, with completion anticipated by the end of calendar year 2025. The AMOP will incorporate requirements related to the identification and tracking of federal funding in accordance with 2 CFR 200 Uniform Grant Guidance (UGG) standards. The Office of the Comptroller is currently targeting a Feb/Mar 2026 AMOP committee submission.
June 2025	Comptroller Update: The Office of the Comptroller will initiate development of the Fixed Asset AMOP in Q2 2025, with completion anticipated by the end of calendar year 2025. The AMOP will incorporate requirements related to the identification and tracking of federal funding in accordance with Uniform Grant Guidance (UGG) standards.

Recommendation #11
<b>Recommendation - December 2024</b> <i>The Comptroller should develop and issue written guidelines on the County's obligations per the Uniform Guidance on subrecipient monitoring.</i>

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Deadlines Established Y/N?		N
Date	Management Comments:	
Current - Dec 2025	<b>Comptroller Update:</b> The Office of the Comptroller anticipates onboarding a new Sr. Grants Compliance Manager in December of 2025 who will be responsible for creating a new subrecipient monitoring policy and procedures in accordance with 2CFR200. Once the policy and procedures are developed and documented, training will occur as part of the overall grants compliance training program.	
June 2025	Comptroller Update: The Office of the Comptroller will develop and issue written guidelines outlining Milwaukee County's obligations related to subrecipient monitoring in accordance with Uniform Guidance. These guidelines are scheduled for completion by Q4 2025. Once finalized, they will be incorporated into the annual Single Audit training materials and presented as part of the training to ensure consistent understanding and application across departments.	

Recommendation #12		
<b>Recommendation - December 2024</b> <i>The Comptroller develop written policies and procedures to track signed grant agreements and provide the list to Central Accounting at the end of the fiscal year to assist in the preparation of the SEFA for the Single Audit Report.</i>		
Deadlines Established Y/N?		Y
Date	Management Comments:	
Current - Dec 2025	<b>Comptroller Update:</b> The Office of the Comptroller has incorporated a grant tracking spreadsheet into the monthly contract tracking process to assist Central Accounting in the preparation of the SEFA. The Single Audit AMOP was adopted by the AMOP committee, and written procedures and formal policies are currently in development and are anticipated to be finalized with the launch of the grants module in Infor by Q2, 2026.	
June 2025	Comptroller Update: The Office of the Comptroller has incorporated a grant tracking spreadsheet into the monthly contract tracking process to assist Central Accounting in the preparation of the SEFA. Written procedures and formal policies are currently in development and are anticipated to be finalized by the end of Q4 2025.	

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### Newly Closed Recommendations

Recommendation #1	
<b>Recommendation – December 2024</b> <i>Within six months, the Office of SBP should review and update as needed the AMOPs related to grants to reflect current grant application processes and update the responsible party listed for both AMOPs.</i>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:
Current – Dec 2025	<b>SBP Update:</b> AMOP 11.03 – Competitive Grant Agreement Review & Approval was reviewed and approved by the AMOP Committee on 6/17/25. The next review is scheduled for 6/17/2027.  This concludes the review and update of AMOPs related to grants to reflect current grant application processes and update the responsible party listed for both AMOPs.
June 2025	SBP Update: SBP took steps to review and update existing AMOPs related to grant development to reflect current practices and office naming conventions as detailed below.  11.01 – Grant Intent Notification was approved by the AMOP Committee on 12/19/24. The next review is scheduled for 12/19/26.  11.02 – Grant System of Support was approved by the AMOP Committee on 12/19/24. The next review is scheduled for 12/19/26.  11.03 – Competitive Grant Agreement Review & Approval has been revised and submitted to the AMOP Committee for review on 6/17/25.  During the 06/17 AMOP Committee meeting, AMOP 11.03 was approved, pending technical adjustments and final approval delegated to the decision of the chair of the Committee. This recommendation will be fulfilled by the scheduled deadline of six months.

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Recommendation #7	
<b>Recommendation – December 2024</b> <i>The Procurement Division establish a documented process to periodically update County purchasing requirements to follow the procurement guidelines found within the Uniform Guidance.</i>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:
Current - Dec 2025	<b>DAS – Procurement Division Update:</b> The Contracting AMOP 15.01 was approved at the August 2025 AMOP Committee with the listed provisions.
June 2025	<b>DAS – Procurement Division Update:</b> The Contracting AMOP 15.01 has been updated to include the following provisions: <ul style="list-style-type: none"> <li>• Annual review of the Uniform Guidance, 2 CFR, Part 200, in January</li> <li>• Within 60 days of notification of any significant changes of the Uniform Guidance and provide an emergency procedure should that significant change require immediate action.</li> <li>• Commitment to work with departments throughout the County to effectuate any needed adjustments.</li> </ul> This AMOP update will need to go through the AMOP approval process, and Procurement will ensure that it does. Currently, Procurement is planning for submitting the AMOP update for the August 2025 AMOP Committee.

Recommendation #10	
<b>Recommendation – December 2024</b> <i>The Comptroller, with assistance from the Treasurer, should develop and issue an updated Cash Handling Procedure including guidance to departments on alerting the Treasurer's office of pending payments, and provide training as necessary to County departments.</i>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:
Current – Dec 2025	<b>Comptroller and Treasurer Update:</b> The Office of the Comptroller, in collaboration with the Office of the Treasurer, has completed an update to the Cash Handling AMOP. The revised AMOP was submitted for the December AMOP Committee, with approval anticipated at that time.
June 2025	<b>Comptroller and Treasurer Update:</b> The Office of the Comptroller, in collaboration with the Office of the Treasurer, has completed an update to the Cash Handling



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	AMOP, originally issued in 1992. The revised AMOP is currently under departmental review for feedback. It is scheduled for submission to the AMOP Committee no later than the August 2025 cycle, with approval anticipated at that time.
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Recommendation #13	
<i>The Comptroller convert their memo on departments' roles and responsibilities and role in the preparation of the Single Audit into an AMOP.</i>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:
Current - Dec 2025	<b>Comptroller Update:</b> The Single Audit AMOP 7.05 was successfully approved at the August 2025 AMOP Committee.
June 2025	Comptroller Update: The Office of the Comptroller has completed development of the Single Audit AMOP. The AMOP has been submitted to the AMOP Committee and is scheduled for review during the June 2025 cycle. Approval is anticipated subject to technical corrections at that time. Corrections will be submitted by June 19 <sup>th</sup> and final approval would be pending a two-week public feedback session. This item is expected to be officially finalized in July 2025.

Recommendation #14	
<i>As the Comptroller indicated that staff may be required to provide centralized financial grant management functions and ensure the County becomes and remains in compliance with the Uniform Guidance, the Office of the Comptroller should submit any related staffing needs to the County Board for review and approval.</i>	
<b>Deadlines Established Y/N?</b>	Y
Date	Management Comments:
Current - Dec 2025	<b>Comptroller Update:</b> The Office of the Comptroller received approval of 1 FTE Sr. Grants Compliance Manager during the MCBS September Meeting Cycle. The position is expected to start late Q4 2025.
June 2025	Comptroller Update: The Office of the Comptroller is actively evaluating current and projected staffing needs related to grants administration. This evaluation includes an assessment of workload demands, compliance requirements, and support for the anticipated implementation of the Grants Module in Infor and NICRA reporting.

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	Based on this analysis, the Office will determine whether to request an additional position as part of the 2026 budget submission process.
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**Previously Closed Recommendations**

None