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Date: August 18, 2014

To: Sup. David Bowen

cc: Sup. Peggy Romo West  
All other Supervisors  
Comptroller Scott B. Manske  
Director of Audits Jerome J. Heer  
Committee Clerk Janelle Jensen

From: Paul Bargren *PB*  
Corporation Counsel

Re: Supervisor's Request for Audit

Dear Supervisor,

At the July 31, 2014, special meeting of the Health and Human Needs Committee, you asked for my views on whether a single supervisor can request an audit by the Comptroller's office, or whether additional action is needed.

The answer is that a resolution of the County Board is required to request an audit by the Comptroller's office, and a request by a single supervisor is not sufficient.

### **Background**

At the July 31 meeting, questions were raised by supervisors regarding a county vendor. You requested that an audit be conducted of that vendor. Committee Chair Romo West suggested that staff draw up a proposed Board resolution for an audit for consideration in the next legislative cycle, but you asked whether a supervisor's request was sufficient to trigger an audit, and you referred the question to this office.

### **Analysis**

A number of provisions in state statute and county ordinance address requests for audit, and all of them require County Board action.

- The County Board’s own ordinances require a resolution of the full Board to trigger an audit. Under MCO 34.09(1)(e), the Comptroller is to “make such special examinations of the accounts and financial transactions of any county unit as may be requested by county board resolution.” There is no provision in the Board’s ordinances for an audit request other than by the full Board.<sup>1</sup> The Comptroller, of course, is free to initiate investigations on his own.
- Milwaukee County’s audit function was placed under the elected Comptroller when that position was created by 2011 Act 62. Milwaukee County’s Audit Services Division now reports to the Comptroller. Under Act 62, the Comptroller “shall provide an independent fiscal analysis of any matter affecting the county” if “requested to do so by the county executive or board.” § 59.255(2)(g), Stats.
- In Milwaukee County, the Comptroller’s audit functions include those “conferred upon the clerk as auditor” in other counties under § 59.47, Stats. Under § 59.47, a clerk’s audit function includes an examination of any county-funded entity “when directed by resolution of the board.” This is another indication that Board action is required to direct an audit. *See also* MCO 34.09(1)(a), referring to § 59.47, Stats.

In sum, the request of one supervisor is not sufficient to trigger an audit investigation by the Comptroller, through the Audit Services Division. A resolution of the County Board is required.

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<sup>1</sup> A question arose at Committee whether a request for audit was affected by 2013 Act 14. Act 14 states that the Board (but not necessarily individual supervisors) may ask a county officer to appear at a “board meeting to provide information and answer questions.” § 59.794(3)(b), Stats. That does not encompass requesting an audit, however, which is much more extensive than “provid[ing] information and answer[ing] questions.” The Comptroller’s specific reporting obligations are set out in § 59.255, which includes the requirement for full Board action to request an audit. Therefore, Act 14 did not have an effect on how an audit can be requested.