

MILWAUKEE COUNTY
Office of the Comptroller—Audit Services Division

Audit Services Division Mission Statement: *Through independent, objective and timely analysis of information, the Audit Services Division of the Milwaukee County Office of the Comptroller assists both policy makers and program managers in providing high-quality services in a manner that is honest, efficient, effective and accountable to the citizens of Milwaukee County.*

I. DIVISION FUNCTIONS

Pursuant to Sections 59.255(2)(i) and 59.47 of the Wisconsin Statutes, the Office of the Comptroller is responsible for all audit functions related to county government, including, but not limited to, the following functions performed by the Audit Services Division:

1. Examining the records and procedures of County offices and departments to reach a conclusion as to economy and efficiency, program effectiveness, and compliance with regulatory authority.
2. Monitoring the propriety of departmental recordkeeping throughout the County relating to cash receipts and disbursements, cost accounting procedures, assets held in trust, and supplies and equipment inventories.
3. Determining the adequacy of internal controls, i.e., the extent to which the duties of certain employees serve as a check upon work done by other employees wherever cash and other assets are involved.
4. Auditing, when warranted, entities receiving County funds or providing services to the County.
5. Contracting for the annual audit of the financial statements of Milwaukee County and the County's Employee Retirement System, and the Single Audit of Federal and State grants required by Federal Regulations and State Single Audit Guidelines.

Pursuant to Section 15.15 of Milwaukee County Ordinances, the Office of the Comptroller is responsible for reconciliation of the County's bank accounts.

II. SECTION FUNCTIONS

A. Administration/Support

1. Directs programs, assigns projects and coordinates Division activities. Participates directly in complex audit analyses.
2. Submits completed audits and management letters regarding internal control to the County Board for referral to the Committee on Finance and Audit.
3. Provides technical assistance to the Committee on Finance and Audit and to other County Board standing committees when necessary.

4. Directs reviews of outside entities receiving County funds for adequacy of their performance.
5. Directs such other investigations as may be requested by the County Board, or by other departments of the County.

B. Audit Compliance

Audit Follow-Up and Resolution

1. Monitors implementation of audit recommendations by departments including field checks to verify implementation.
2. Provides continuous monitoring of the annual County-wide audit project by external auditors.
 - (1) Prepares necessary material for requesting proposals to perform audits.
 - (2) Assists in the evaluation of proposals and selection process of the successful bidder.
3. Supervises Contract Compliance and Bank Reconciliation sections.
4. Prepares Division annual budget submission and monitors use of Division resources against budgeted allotments.
5. Supervises internal quality control review process regarding audit projects and reports.

Contract Compliance

1. Monitors vendors and contractors for compliance with the County's Minimum Wage Ordinance where applicable.

Bank Reconciliation

1. Prepares monthly reconciliations of County bank accounts and maintains custody of paid checks for the seven most current years.
2. Provides paraprofessional support of audit efforts including data entry, file review and miscellaneous assignments contributing to audit preparation.

C. Comprehensive Performance Auditing

1. Assists the Director of Audits and Deputy Director of Audits in administrative duties of the Division.
2. Directly supervises audit teams in conducting audits and internal control reviews of County departments and grantees.
 - (1) Audits departments of the County from the point of view of program results, economy and efficiency, financial and compliance with regulatory authority and internal control.
 - (2) Audits outside entities funded by the County when warranted.
 - (3) Performs such other reviews as may be requested by the County Board, or by other County departments.
 - (4) Audits data processing systems and programs for adequacy of internal controls, underlying documentation, and for physical security.
 - (5) Provides assistance to departments on an as needed basis.

D. Fraud Investigation

1. Maintains Hotline to facilitate contacts from persons with concerns about County operations.
 - (1) Receives information from citizens and employees regarding waste, fraud and abuse of Milwaukee County resources.
 - (2) Investigates complaints and refers matters as appropriate.
 - (3) Prepares annual reports on the outcome of Hotline contacts.
 - (4) Provides assistance to departments including law enforcement agencies on an as needed basis.