

## MILWAUKEE COUNTY FISCAL NOTE FORM

**DATE:** December 17, 2024

Original Fiscal Note ☒

Substitute Fiscal Note ☐

**SUBJECT:** From the Director of Audits, submitting an audit report titled, *County Needs to Establish Clear Roles, Responsibilities, and Procedures for Grant Management*.

### FISCAL EFFECT:

- ☒ No Direct County Fiscal Impact ☐ Increase Capital Expenditures
- ☒ Existing Staff Time Required ☐ Decrease Capital Expenditures
- ☐ Increase Operating Expenditures (If checked, check one of two boxes below) ☐ Increase Capital Revenues
- ☐ Absorbed Within Agency's Budget ☐ Decrease Capital Revenues
- ☐ Not Absorbed Within Agency's Budget
- ☐ Decrease Operating Expenditures ☐ Use of contingent funds
- ☐ Increase Operating Revenues
- ☐ Decrease Operating Revenues

*Indicate below the dollar change from budget for any submission that is projected to result in increased/decreased expenditures or revenues in the current year.*

|                            | Expenditure or Revenue Category | Current Year | Subsequent Year |
|----------------------------|---------------------------------|--------------|-----------------|
| Operating Budget           | Expenditure                     | 0            | 0               |
|                            | Revenue                         | 0            | 0               |
|                            | Net Cost                        | 0            | 0               |
| Capital Improvement Budget | Expenditure                     | 0            | 0               |
|                            | Revenue                         | 0            | 0               |
|                            | Net Cost                        | 0            | 0               |

## DESCRIPTION OF FISCAL EFFECT

In the space below, you must provide the following information. Attach additional pages if necessary.

- A. Briefly describe the nature of the action that is being requested or proposed, and the new or changed conditions that would occur if the request or proposal were adopted.
- B. State the direct costs, savings or anticipated revenues associated with the requested or proposed action in the current budget year and how those were calculated. <sup>1</sup> If annualized or subsequent year fiscal impacts are substantially different from current year impacts, then those shall be stated as well. In addition, cite any one-time costs associated with the action, the source of any new or additional revenues (e.g. State, Federal, user fee or private donation), the use of contingent funds, and/or the use of budgeted appropriations due to surpluses or change in purpose required to fund the requested action.
- C. Discuss the budgetary impacts associated with the proposed action in the current year. A statement that sufficient funds are budgeted should be justified with information regarding the amount of budgeted appropriations in the relevant account and whether that amount is sufficient to offset the cost of the requested action. If relevant, discussion of budgetary impacts in subsequent years also shall be discussed. Subsequent year fiscal impacts shall be noted for the entire period in which the requested or proposed action would be implemented when it is reasonable to do so (i.e. a five-year lease agreement shall specify the costs/savings for each of the five years in question). Otherwise, impacts associated with the existing and subsequent budget years should be cited.
- D. Describe any assumptions or interpretations that were utilized to provide the information on this form.

*A. Audit is requesting County Board concurrence with recommendations contained in the audit report which reviewed the County's Compliance with the Uniform Guidance for Federal awards. Fulfillment of the recommendations contained within the audit, if approved by the County Board, should help the County to establish clearly defined roles and responsibilities for post grant award financial management including tracking of grants within the County's financial system and written guidance that is centrally located for staff. The Audit Services Division will facilitate the submission of status reports from management regarding its progress toward implementation of the recommendations.*

*B. While there are no direct costs because of the approval of the recommendations, the Comptroller has expressed that additional staff may be required for the office to provide centralized financial grant management functions and ensure the County becomes and remains in compliance with the Uniform Guidance. Should the Comptroller determine additional staff is necessary, a separate request to the County Board for approval of additional staff will be submitted for approval.*

*C. While there are no budgetary impacts because of the approval of the recommendations, the Comptroller has expressed that additional staff may be required for the office to provide centralized financial grant management functions and ensure the County becomes and remains in compliance with the Uniform Guidance. Should the Comptroller determine additional staff is necessary and staff is approved by the County Board budgetary impact would occur in the future.*

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<sup>1</sup> If it is assumed that there is no fiscal impact associated with the requested action, then an explanatory statement that justifies that conclusion shall be provided. If precise impacts cannot be calculated, then an estimate or range should be provided.

<sup>2</sup> Community Business Development Partners' review is required on all professional service and public work construction contracts.

D. *No assumptions or interpretations were made.*

Department/Prepared By Office of the Comptroller - Audit Services Division/Molly Pahl

Authorized Signature 

Did DAS-Fiscal Staff Review? ☐ Yes ☒ No

Did CBDP Review?<sup>2</sup> ☐ Yes ☐ No ☒ Not Required