

1 By Supervisor Alexander  
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4 **A RESOLUTION**  
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6 Requesting the State of Wisconsin's Joint Legislative Audit Committee to direct the  
7 nonpartisan Legislative Audit Bureau to conduct an audit in relation to the efficiency  
8 and effectiveness of the Departments of the County Executive and the Milwaukee  
9 County Board of Supervisors; and authorizing and directing the Milwaukee County  
10 Comptroller's Audit Services Division to participate, as much as is necessary and  
11 proper, in conducting such an audit.  
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13 WHEREAS, Chapter 59 of the Wisconsin State Statutes outlines the  
14 organization, powers, duties, and allowable budgets of Counties; and the governance  
15 of Milwaukee County was created by and remains under the jurisdiction of the State  
16 of Wisconsin; and  
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18 WHEREAS, a former Milwaukee County Supervisor and current Representative  
19 to the State Assembly has publicly voiced intentions to introduce a bill that would  
20 affect the expenditure authority and compensation structure of the Milwaukee  
21 County Board; and  
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23 WHEREAS, the 2013 Adopted Budget provides 9 County support staff for the  
24 Milwaukee County Executive and a budget of over \$950,000 for salary and benefits  
25 within Org Unit 1011; and  
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27 WHEREAS, the 2013 Adopted Budget provides 39 County support staff for the  
28 eighteen-member Milwaukee County Board and a budget of over \$4.4 Million for  
29 salary and benefits within Org Unit 1000; and  
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31 WHEREAS a 2002 report by the Department of Audit, *Salary Survey of Top*  
32 *Managers and Elected Officials*, recognized that the issue of compensation has  
33 become entangled with questions concerning the level of trust and confidence the  
34 public places in elected officials and that there is a need to take steps to address  
35 such concerns; and  
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37 WHEREAS a 2004 report by the Department of Audit, *Form of Governance*  
38 *Survey, Legislative and Executive Branches*, demonstrated that the staffing levels and  
39 budget expenditures of the Department of the County Executive were significantly  
40 (50%) lower than the averages of corresponding departments in peer governments;

41 and that the staffing levels and budget expenditures of the Department of the  
42 County Board were significantly (70%) higher than the averages of corresponding  
43 departments in peer governments; and  
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45 WHEREAS a 2007 report by the Department of Audit, *Salary Survey of*  
46 *Legislative and Executive Positions*, stated that the authorized salaries for elected  
47 positions are "significantly lower than comparable positions in other jurisdictions,"  
48 and recommended that an adjustment be adopted to keep salaries in line with  
49 similarly sized counties; and  
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51 WHEREAS the 2007 report concluded by stressing that none of the three  
52 reports in 2002, 2004, or 2007 took into account the numerous and significant  
53 factors, such as variances in responsibility, that may limit the ability to make  
54 meaningful direct comparisons between jurisdictions; and  
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56 WHEREAS the 2002 report recommended that if the compensation of elected  
57 officials were in need of further consideration, the County should retain outside  
58 expertise to perform a more detailed review, taking into account all factors that  
59 contribute to salary differences, including but not limited to job duties and  
60 responsibilities, management structure, and other employment benefits; and  
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62 WHEREAS, an essential component of the government function is to address  
63 the challenges of increasing productivity and enhancing services to the public for the  
64 benefit of citizens, businesses, taxpayers, and employees while resisting the  
65 corresponding urge to increase taxes; and for these reasons, it is important to have  
66 assurance on the extent to which appropriate structures are in place for managing  
67 and assessing the performance of both human and financial resources; and  
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69 WHEREAS, Government Auditing Standards precludes auditors from auditing  
70 their own work in order to avoid conflicts of interest and impairments to  
71 independence, and thus an audit is always conducted by people who are not  
72 involved in the process under review; and until 2012, the County's audit department  
73 was housed within the structure of the County Board; and  
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75 WHEREAS, the State of Wisconsin Legislative Audit Bureau, under direction of  
76 the Joint Legislative Audit Committee, does have the requisite experience,  
77 qualifications, and statutory authority to perform an audit of the Executive and  
78 Legislative branches of Milwaukee County government; and  
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80 WHEREAS, the Milwaukee County Board of Supervisors seeks to demonstrate  
81 good faith in leadership by requesting an audit by the State of Wisconsin,  
82 customized to the specific needs and unique challenges of improving the County as  
83 an organization;  
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85 BE IT RESOLVED, the Milwaukee County Board of Supervisors hereby requests  
86 the State of Wisconsin's Joint Legislative Audit Committee to direct the nonpartisan  
87 Legislative Audit Bureau to expediently conduct an audit, or multiple audits  
88 segregated appropriately by objective and scope, of Milwaukee County's  
89 Departments of the County Executive and the County Board of Supervisors, in  
90 relation to their performance, specifically incorporating examination as to the  
91 efficiency and effectiveness of the two departments in the following areas:  
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- 93 • Review the scope of services provided to evaluate the relationship to  
94 statutory authority and mandated objectives; and
- 95 • Determine where the departments complement, duplicate, overlap, or  
96 conflict with each other and make recommendations on ways in which  
97 the County might realize long term fiscal savings through  
98 reorganization or restructuring of the two departments;  
99
- 100 • Consider the nature and scope of work performed by:
  - 102 a. Review staffing by roles to determine the level of work required  
103 as compared to the level of work actually performed; and
  - 104 b. Determine the optimum amount of resource allocation in  
105 delivering the appropriate quantity and quality of services in a  
106 timely manner, while focusing on economy, efficiency, and  
107 effectiveness; and
  - 108 c. Identify duplicative or underused services that could be reduced  
109 or eliminated to achieve cost savings, as well as gaps in service  
110 requiring additional investment to achieve proper effectiveness  
111 and efficiencies; and
  - 112 d. Identify compensation data for comparable private sector  
113 positions requiring similar levels of education, effort, energy,  
114 and/or commitment; and
  - 115 e. Identify any notable concerns about departmental practices of  
116 talent management, training, and succession planning; and  
117
- 118 • Using objective analysis to compare the current conditions against  
119 statutory and comparable criteria of ideal conditions; provide

120 information to improve public accountability and a road map to  
121 facilitate decision-making by parties with responsibility to initiate  
122 corrective action; and  
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124 BE IT FURTHER RESOLVED, the Milwaukee County Board of Supervisors does  
125 hereby authorize and direct the Comptroller's Audit Services Division to participate,  
126 as much as is necessary and proper, in conducting such an audit; and  
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128 BE IT FURTHER RESOLVED, in the event the Joint Legislative Audit Committee  
129 is unable or unwilling to conduct said audit, the Milwaukee County Board of  
130 Supervisors does hereby authorize and direct the Comptroller's Audit Services  
131 Division to issue an RFP for retaining the services of an independent external auditor  
132 to conduct such an audit.  
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