



COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

Office of the Comptroller

DATE: November 13, 2017

TO: Theodore Lipscomb, Sr., Chairperson, County Board of Supervisors

FROM: Scott B. Manske, Comptroller

SUBJECT: **Request to amend Section 15.17 – Departmental Imprest Fund of the Milwaukee County General Ordinances to remove authority for three departmental petty cash funds that are closed and inactive to maintain proper fiscal and accounting oversight**

Policy Issue


The Milwaukee County Code of General Ordinances contains Section 15.17 – Departmental Imprest Fund that authorizes petty cash accounts by department and amount. Three departmental petty cash accounts have been closed since at least 2016 and the authority to maintain these accounts should be removed to maintain proper oversight and accounting.

Background

Section 15.17 of the Milwaukee County General Ordinances include three inactive and closed imprest (petty cash) funds including: Airport change making (already listed in MCGO as closed), Department of Health and Human Services Emergency Grants (closed in 2016), and Department of Family Care, which was divested from the County in 2016. Oversight by the Office of the Comptroller, including review by external auditors, dictates that the authority to maintain these petty cash accounts should be removed if no longer needed or closed. These three petty cash funds were closed in 2016 or earlier by the respective departments.

Committee Action

The Office of the Comptroller recommends that the Committee on Finance and Audit approve the resolution/ordinance attached to this file to remove authority for the aforementioned petty cash accounts. There is no fiscal impact by this action.



Scott B. Manske
Comptroller

Attachments

**Cc: Supervisor Peggy A. West, Chairwoman, Finance and Audit Committee
Chris Abele, County Executive
Finance and Audit Committee
Kelly Bablitch, Chief of Staff, County Board
Raisa Koltun, Chief of Staff, Office of the County Executive
Teig Whaley-Smith, Director, Department of Administrative Services
Steve Cady, Research & Policy Director, Research Services Division, Office of the
Comptroller
Janelle Jensen, Legislative Services Division Manager, Office of the County Clerk**