

1  
2 FROM THE OFFICE OF JOSPEH J. CZARNEZKI

3 MILWAUKEE COUNTY CLERK

4 County Ordinance No. 12-14

5 File No. 12-245

6  
7 AN ORDINANCE

8  
9 The County Board of Supervisors of the County of Milwaukee does ordain as  
10 follows:

11  
12 **SECTION 1. Chapter 1 of the General Ordinances of Milwaukee County is**  
13 **amended as follows:**

14  
15 1.10. - Fiscal notes.

16 (1) No resolution or ordinance from any county officer, board or commission shall be  
17 considered by the county board, or by any committee thereof to which it has been  
18 referred, unless it shall have attached as a note a reliable estimate of the fiscal effect  
19 which has been reviewed per the policies established by the comptroller. The fiscal  
20 note shall be prepared on a form approved by the committee on finance and audit  
21 and supplied by the comptroller ~~department of administrative services~~. With respect  
22 to any collective bargaining agreement, any amendment to chapter 17 of the general  
23 ordinances affecting wages or benefits, or any other action affecting the wages or  
24 benefits of county employees, the fiscal note shall include as much information as is  
25 practicable under the circumstances about the fiscal impact upon each department  
26 affected by the action. In addition, at minimum, the fiscal note shall set forth details of  
27 the projected annual countywide fiscal impact projected for each year of the collective  
28 bargaining agreement or, in the case of any other action affecting the wages or  
29 benefits of county employees, shall contain information regarding the projected fiscal  
30 impact at least five (5) years into the future. When necessary, affected agencies may  
31 assist the author in the preparation of the fiscal note.

32  
33 1.11. – Standing Committees.

34 (c) The duties of such committees shall be to have charge of the several matters  
35 hereinafter designated but such enumeration shall not be exclusive:

36 (2) Committee on finance and audit.

- 37 1. Departmental policy of: the general office of the county executive,  
38 general office of the county board, ~~department of audit~~, department  
39 of administrative services (divisions of administration & fiscal affairs,  
40 information management services, procurement, and risk  
41 management), department of human resources and divisions of

- 42 employee benefits labor relations, office of the comptroller, and  
43 county treasurer.
- 44 2. County budget matters.
  - 45 3. Issuance of debt.
  - 46 4. Taxation matters.
  - 47 5. Insurance matters.
  - 48 6. Need for additional positions.
  - 49 7. Policy matters having a fiscal effect outside the current budget.
  - 50 8. Review the audit reports of the office of the comptroller ~~audit~~  
51 ~~department~~ to ensure that departments implement the many  
52 program improvements and cost saving recommendations so that  
53 the county board can provide the best service at the lowest possible  
54 cost to the taxpayer. (The chairperson of the committee on finance  
55 and audit may appoint a special audit implementing subcommittee to  
56 spearhead the implementation of audit ~~department~~ report  
57 recommendations.)

58  
59 **SECTION 2.**

60  
61 **Chapter 9 of the General Ordinances of Milwaukee County is amended as**  
62 **follows:**

63  
64 9.04. - Form of statement.

- 65 (a) The person filing a statement of economic interests, as required under this  
66 chapter, shall file the statement on a form prescribed by the ethics board, with the  
67 concurrence of corporation counsel and the office of the comptroller ~~department of~~  
68 ~~audit~~, and shall include the following information applicable as of the 15th day of  
69 the month preceding the month in which the statement is required to be filed:

70  
71 **SECTION 3.**

72  
73 **Chapter 13 of the General Ordinances of Milwaukee County is amended as**  
74 **follows:**

75 13.06. - Relationship—Friends groups. Because of their close relationship with public  
76 institutions, friends groups acquire a quasipublic status. The public often perceives  
77 them to be a functional part and representative of a county department. Public  
78 confidence and support is best maintained by adequate disclosure of all activities.  
79 Basic to the quasipublic nature of friends groups, the department head shall negotiate  
80 a written agreement with each friends group for approval by the county executive and  
81 the county board, including:

- 82  
83 (d) Filing annually, with the office of the comptroller ~~director of audits~~, for public  
84 record:

85 (1) If the organization's annual gross receipts exceed four thousand dollars  
86 (\$4,000.00), a copy of its state form 308 (charitable organization annual

- 87 report) submitted to the state department of regulation and licensing to  
88 comply with s. 440.41, Wis. Stats.
- 89 (2) In addition, if the organization's annual gross receipts exceed twenty-  
90 five thousand dollars (\$25,000.00), a copy of its IRS form 990 (return of  
91 organization exempt from income tax).
- 92 (3) In addition, if the organization's annual gross receipts exceed fifty  
93 thousand dollars (\$50,000.00), a certified, independently audited,  
94 financial statement reporting an audit performed in accordance with  
95 generally accepted accounting principles.

96  
97 **SECTION 4.**

98  
99 **Chapter 15 of the General Ordinances of Milwaukee County is amended as**  
100 **follows:**

101  
102 15.01. - Disbursements. Except as otherwise provided by this chapter, all  
103 disbursements from the county treasury shall be made by bank check signed by the  
104 county treasurer and the county clerk upon authority of vouchers, certificates, payrolls  
105 and public assistance rolls approved by the ~~department of administration~~ office of the  
106 comptroller and filed with the county clerk

107  
108 15.02. – Purchase orders and contracts. Purchase orders or contracts shall be  
109 issued in advance for all purchases where called for by the ordinance on purchasing.  
110 All copies of purchase orders and contracts shall be submitted to the ~~department of~~  
111 administration office of the comptroller where all purchase orders and contracts that  
112 do not exceed the respective appropriations against which the same are properly  
113 chargeable shall be posted to such accounts before release of said purchase orders  
114 and contracts to vendors, and all copies thereof shall be marked "appropriations  
115 encumbered." Any purchase order or contract which exceeds the respective  
116 appropriations against which it is properly chargeable shall be returned to the issuing  
117 agent with the notation "insufficient funds" and shall not be issued to the vendor until  
118 sufficient funds have been provided therefor. An auditing copy of the purchase order  
119 or contract, for which funds have been appropriated, shall be retained by the  
120 ~~department of administration~~ office of the comptroller for subsequent audit of  
121 invoice(s) issued against said purchase order or contract.

122  
123 15.03. – County board resolution directing payment. Whenever the county board, by  
124 resolution, directs the proper county officers to make a payment(s), ~~the department of~~  
125 administration office of the comptroller shall prepare and execute a voucher in the  
126 name of the authorized payee(s), and show on said voucher the proper reference to  
127 the respective resolution authorizing the payment.

128  
129 15.04. – Vendors invoices.

- 130 (1) The ~~department of administration~~ office of the comptroller shall audit all invoices,  
131 except for those noted in subsection (4), as follows:

- 132 (a) See that the form of authorization of the purchase of the materials or  
133 services, for which payment is requested by an invoice, conforms to that  
134 prescribed in the purchasing procedures established by the county board  
135 and/or the purchasing director.
- 136 (b) See that acknowledgment of satisfactory receipt of the materials or  
137 services as ordered, and as specified on the invoice, has been made by  
138 the department that received the materials or services. This  
139 acknowledgment may take the form of the completed, properly signed  
140 receiving report, or other notation signed by a responsible representative of  
141 the department that received the materials or services.
- 142 (c) See that invoices are supported by encumbered purchase orders, or that  
143 the purchases represented by the invoices are encumbered prior to  
144 approval of the invoices for payment.
- 145 (d) Perform any other audit tests deemed advisable.
- 146 (2) After audit, the ~~department of administration~~ office of the comptroller shall classify  
147 and code vendor's invoices as to the proper appropriations chargeable, and shall  
148 indicate approval thereon. Such approval may be by the use of a facsimile  
149 signature affixed by a mechanical device or stamp by person duly authorized to  
150 grant such approval.
- 151 (3) After approval of invoices or vouchers, the ~~department of administration~~ office of  
152 the comptroller shall prepare bank checks in payment thereof. The ~~department of~~  
153 ~~administration~~ office of the comptroller shall also prepare a certificate in triplicate  
154 showing the check numbers and the total amount to be disbursed in payment of  
155 approved invoices or vouchers, and shall submit two (2) copies thereof, and the  
156 checks, to the county clerk who shall sign the checks and forward one (1) copy of  
157 the ~~department of administration~~ office of the comptroller certificate, and the  
158 checks, to the county treasurer. The county treasurer shall sign such checks and  
159 deliver the same to the respective payees.
- 160 ~~(4) The department of administration~~ office of the comptroller shall follow the above  
161 procedures for all county departments except for the John L. Doyne Hospital. The  
162 John L. Doyne Hospital shall audit their own invoices, as prescribed above,  
163 classify to the proper account and prepare bank checks in payment thereof. The  
164 John L. Doyne Hospital will prepare a certificate in triplicate showing the check  
165 number and the total amount to be disbursed in payment of approved John L.  
166 Doyne Hospital invoices or vouchers, submitting all copies of the certificate to the  
167 department of administration office of the comptroller for approval, who will  
168 process the certificate in accordance with number (3) above.

169  
170 15.05. – Disbursements for other than vendors invoices.

- 171 (1) Where a disbursement must originate by other than a vendor's invoice and by  
172 other than a county board resolution, a request for check form shall be prepared  
173 by the individual or department originating the charge and sent to the ~~department~~  
174 ~~of administration~~ office of the comptroller. The request for check shall then be  
175 processed as set forth in section 15.04

176 (2) Disbursements originating from payroll deductions, such as withholding tax, social  
177 security tax, annuity funds, union and other dues. United Way and credit unions  
178 shall be originated by the ~~department of administration~~ office of the comptroller by  
179 preparation of a request for check therefor. The request for check shall then be  
180 processed as set forth in section 15.04. The payroll deductions for U.S. savings  
181 bonds and hospital and surgical premiums shall be credited to the appropriate  
182 payroll account by the ~~department of administration~~ office of the comptroller.

183

184 15.06. – Payrolls.

- 185 (1) The department of human resources shall maintain control over adding employes  
186 to the payroll and additions, deletions, and modifications to employe status,  
187 including control of the rate of pay as authorized by the county board.
- 188 (2) The ~~department of administration~~ office of the comptroller shall maintain control  
189 over the additions to, removals from, and changes in gross pay and hours worked  
190 after the employe's time sheets have been approved by the appropriate  
191 departmental supervisory personnel.
- 192 (3) The ~~department of administration~~ office of the comptroller shall maintain control  
193 over all deductions from gross pay, in accordance with applicable federal and  
194 state statutes or regulations and/or in accordance with signed authorizations from  
195 employes with respect to any voluntary deductions authorized by the county  
196 board.
- 197 (4) Payroll preparation shall be in accordance with the Code.

198

199 15.13. – Assignments and garnishments. Whenever money payable to a vendor,  
200 claimant or an employe is legally required to be paid in whole or in part to a third  
201 party, the office of the county clerk shall coordinate all necessary communication with  
202 affected county departments and make such legally required payments through a  
203 depository bank account established for such purpose.

204 ~~(1) In the case of a vendor or claimant, the county clerk shall advise the office of the~~  
205 ~~department of administration~~ office of the comptroller, the John L. Doyne Hospital,  
206 ~~the department of human services and/or any other department that may have~~  
207 ~~responsibility for the issuance of disbursement checks, as necessary and~~  
208 ~~appropriate, of such legal requirement. Such appropriate department shall make a~~  
209 ~~disbursement check payable to the county clerk—assignment account. The~~  
210 ~~county clerk shall issue checks on said account in payment of legal claims filed~~  
211 ~~against payments due vendors or other claimants.~~

212 ~~(2)~~ (1)

- 213 (a) In the case of an employe, to the extent that processing as hereinafter  
214 described can be accomplished in conformance with the requirements of  
215 ss. 812.31 through 812.44 Wis. Stats., s. 767.265 Wis. Stats., and any  
216 other applicable statute or rule, the county clerk shall forward written notice  
217 of any legal requirement to pay wages of an employe to a third party to the  
218 ~~department of administration~~ office of the comptroller—central payroll unit,  
219 and the county clerk shall forward therewith any additional data,  
220 computations or other information necessary to carry such legal

221 requirement into effect in conformance with applicable statutes and rules.  
 222 The central payroll unit will process the notice received as an additional  
 223 deduction from the employe's payroll check. Upon completion of payroll  
 224 processing, the central payroll unit will cause the funds so deducted to be  
 225 transferred to the county clerk's assignment account by check or other  
 226 means and provide a listing of all amounts deducted for each employe  
 227 under each such legal deduction requirement. The county clerk will  
 228 disburse those funds to the employe's creditors or other payees at such  
 229 times and in such amounts as the law and applicable orders of the court  
 230 may require.

231 (b) In the event that it is impossible or impracticable to process a legal  
 232 requirement to pay wages of an employe to a third party in conformance  
 233 with the applicable statutes and rules using the procedure described in  
 234 subsection (2)(b), such legal requirement shall be satisfied by means of  
 235 such practices and procedures as the county clerk, the ~~department of~~  
 236 ~~administration~~ office of the comptroller and the county treasurer deem  
 237 lawful and appropriate.

238  
 239 15.15. – Reconciliation of bank accounts. The ~~director of audits~~ office of the  
 240 comptroller shall reconcile all of the treasurer's bank accounts, as well as other bank  
 241 accounts, when such reconciliation is authorized by the committee on financial and  
 242 audit of the county board. The ~~director of audits~~ comptroller may request the  
 243 respective depositories to submit statements and cancelled checks at any time during  
 244 the month in order to enable his/her office staff to spread out the work of reconciling  
 245 bank accounts throughout the month. The bank account reconciliation shall contain a  
 246 detailed listing of the check number and amount of outstanding checks, as well as  
 247 other factors needed in a proper reconciliation.

248  
 249 15.16. – Treasurer's cash reports. The county treasurer shall submit a daily report of  
 250 cash receipts and disbursements, including all support documentation, to the  
 251 ~~department of administration~~ office of the comptroller who shall, after inspection and  
 252 verification of disbursements with its record of vouchers and payrolls allowed for  
 253 payment, cause the general accounting records of the county to be updated. The  
 254 treasurer shall submit a copy of each daily report of cash receipts and disbursements,  
 255 without documentation, to the county clerk and ~~the department of audit and the office~~  
 256 of the comptroller.

257  
 258 15.17. – Departmental imprest fund.

259 (2) The following is a schedule of authorized imprest funds. Any part of such imprest  
 260 funds authorized to be deposited in a public depository as indicated in each  
 261 subsection of this section, may be withdrawn by check signed by the highest  
 262 ranking official of each department or by an incumbent of a position so designated  
 263 by such departmental official.

			Amount	Bankable

(a)	1.	County board-travel	\$ 750	yes
	2.	County board-except travel	500	yes
(b)		County executive-general office	300	no
<del>(c)</del>		<del>County executive-division of emergency government</del>	<del>—closed</del>	<del>no</del>
<del>(d)</del>		<del>County executive-intergovernmental relations</del>	<del>—closed</del>	<del>no</del>
<del>(e)</del>		<del>County executive-veterans service</del>	<del>—closed</del>	<del>no</del>
(fc)		Corporation counsel	700	yes
(gd)		Department of human resources	200	yes
(he)		DOA-procurement division	100	yes
(if)		DOA-fiscal affairs division	200	no
(jg)		Child support enforcement	8,000	yes
(kh)		Register in probate	100	yes
(li)		Clerk of circuit court	300	yes
(mj)		Clerk of courts-C/M/T	500	yes
(nk)		Clerk of civil court	300	yes
(ol)		County treasurer	100	yes
(pm)		County clerk	200	yes
(qn)		Register of deeds	1,300	yes
<del>(r)</del>		<del>Law library</del>	<del>—closed</del>	<del>yes</del>
(so)		Medical examiner	100	yes
(tp)		Sheriff	5,000	yes
(uq)		House of correction	1,500	yes
(vr)		District attorney	4,000	yes
(ws)	1.	DPW <u>DOT</u> - airport (general operations)	4,500	yes
	2.	DPW <u>DOT</u> - airport (parking structure refunds)	2,500	yes
	3.	DPW <u>DOT</u> - airport (change-making)	closed	yes
	4.	DPW <u>DOT</u> - airport (employee parking refunds)	2,500	yes
(xt)	1.	DPW <u>DOT</u> - support services	500	yes
	2.	DTPW <u>DOT</u> -highway maintenance	1,150	yes
	3.(a)	DPW <u>DAS</u> -facilities management (general)	1,000	yes
	(b)	DPW <u>DAS</u> -facilities management (change making)	4,000	yes
	4.	DPW <u>DAS</u> -institutions management support	1,000	yes
	<del>5.</del>	<del>DPW-joint certification program</del>	<del>—closed</del>	<del>yes</del>

	6.5.	<del>DPW DOT</del> -fleet maintenance	150	yes
(yu)		DHHS—Behavioral Health Division	7,000	yes
(z)		<del>John L. Doyne Hospital</del>	—closed	yes
(aav)		Department on aging		
	4.	<del>Emergency payment to clients</del>	—closed	yes
	2-1.	Petty cash	200	no
(bbw)	1.	Human services (fund A-emergency grants)	3,500	yes
	2.	Human services (fund B-general operations)	1,000	yes
(eex)		Children's court center	250	yes
(ddaa )	1.	<del>DPPI, Park systems (May-Oct.)</del>	52,155	yes
	2.	<del>DPPI, Park systems (Nov.-Apr.)</del>	38,155	yes
(eebb )	1.	Zoological gardens (Apr.-Nov.)	56,500	yes
	2.	Zoological gardens (Dec.-Mar.)	32,000	yes
(ff)	4.	<del>County museum (to be dissolved 03-31-92)</del>	—closed	no
	2.	<del>County museum (specimen and artifact) (to be dissolved 03-31-92)</del>	—closed	yes
(ggcc)		County extension service	70	no
(hdd )		DOA-Division of county health related programs	200	no
(iiee)		<del>Department of audit</del> <u>Office of the Comptroller</u>	100	no
(jfff)		DOA—Information Management Services Division	200	no
(kkgg)		<del>DOADHHS</del> —Housing and Community Development Division	200	no
(hh)		Election Commission	50	no

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15.19. – Designation by department head of persons authorized to sign or countersign bank checks or approve vouchers. Whenever a department head designates persons in his/her department to sign or countersign bank checks, or approve vouchers or orders for payment as provided in this chapter, such designation shall be in writing and a signed copy thereof shall be filed by such department head with the county clerk, county treasurer, ~~department of administration~~ the office of the comptroller and the public depositories concerned. Whenever such department head withdraws such designation, he/she shall likewise file a signed copy of such withdrawal of designation with the aforesaid officials and depositories concerned. When requested to do so by a public depository with respect

275 to any person authorized to sign or countersign checks, the county clerk shall file with  
276 such public depository a certificate of incumbency of such official or employe and an  
277 identification of signature.

278

279 **SECTION 5.**

280

281 **Chapter 30 – Minimum Wages - of the General Ordinances of Milwaukee County**  
282 **is amended as follows:**

283

284 30.04. - Audit authority; complaints and filing fees; penalties; hearings; duty of  
285 contractor and subcontractor to make and keep payroll records; proof of compliance  
286 with chapter 30.

287 (2) Complaint and filing fee. Audit requests from third parties shall be based upon  
288 verified complaints which shall be filed with the ~~department~~ office of the  
289 comptroller and shall, upon filing, become public records. The ~~director~~ comptroller  
290 shall establish a complaint format and an audit complaint filing fee not to exceed  
291 fifty dollars (\$50.00) which shall be paid to the ~~department~~ office of the comptroller  
292 upon the filing of a complaint requesting an audit. Such fee shall be applied  
293 toward the costs of the audit. If the contractor, subcontractor or agent subject to  
294 the audit is found to be in compliance with this chapter the ~~department~~ office of  
295 the comptroller shall retain a sufficient amount from said deposit to cover the  
296 costs of the audit and return the balance of said deposit, if any, to the person who  
297 signed the complaint. If noncompliance is established, the full deposit shall be  
298 returned to the person who signed the complaint, and the costs of the audit shall  
299 be charged against the contractor and deducted from any payments due the  
300 contractor on the project.

301 (3) Penalties. If the contractor, subcontractor, or agent is determined by the audit to  
302 be in violation of this chapter, the ~~director~~ comptroller may declare the contractor  
303 in default and seek recourse against the contractor's bond for payment of the  
304 unpaid wages or benefits determined to be due offended employes of the  
305 contractor. If the county is holding monies due or to become due to the contractor  
306 on the contract, a sum sufficient to make whole the offended employes of the  
307 contractor may be withheld from the contractor, paid to the employes, and  
308 charged against the balance due the offending contractor. The ~~director~~  
309 comptroller may, in addition, declare the offending contractor ineligible to bid on  
310 contracts or subcontracts on county projects for up to three (3) years from the  
311 date of completion of the audit.

312

313 **SECTION 6.**

314

315 **Chapter 32 of the General Ordinances of Milwaukee County is amended as**  
316 **follows:**

317

318 32.03. - Purpose. The department of administration is created to carry out the  
319 functions outlined in greater detail under each subchapter, by division. The general

320 purpose of this department is to increase the coordination and improve management  
321 techniques including such specialties as budgeting, planning, ~~accounting~~, purchasing,  
322 etc. and to coordinate many of the central services which are used by more than one  
323 (1) county unit.

324

325 32.06. - Controller.

326 (1) The controller shall be appointed by the county executive, with the concurrence of  
327 a majority of the county board and shall not serve at the pleasure of the county  
328 executive. Any incumbent controller serving on June 25, 2009, shall retain that  
329 position ~~and title unless dismissed at any time by the county executive with the~~  
330 ~~concurrence of a majority of the members elect of the county board. The~~  
331 ~~controller may also be dismissed at any time by a majority vote of the county~~  
332 ~~board. If the county executive vetoes an action by the county board to dismiss the~~  
333 ~~controller, the county board may override the veto by a two-thirds vote of the~~  
334 ~~members elect of the county board. until December 31, 2012. Either upon the~~  
335 date of the vacancy of the controller position or January 1, 2013, whichever is  
336 earlier, the position of the controller shall be abolished.

337

338 32.09. - Five-year strategic and financial plan. The County, under the direction of the  
339 comptroller, hereby establishes a five-year strategic and financial plan, as required by  
340 s. 59.85(2)(d)(1), Wis. Stats., related to funding the prior service liability of the county.

341 (a) The goals of the five-year strategic and financial plan are:

- 342 (1) To maintain an optimal funding ratio of total assets to total liabilities of  
343 the employee retirement system as determined in the annual budget.  
344 The ratio shall be determined on an actuarial basis, comparing the total  
345 actuarial assets to the total actuarial liabilities, both as determined by  
346 the county's actuary, on an annual basis.
- 347 (2) To fund annual pension liabilities through the issuance of appropriation  
348 bonds and with annual contributions, in order to achieve and maintain  
349 the optimal funding ratio.

350 (b) The strategies for achieving the goals of the five-year strategic and financial plan  
351 are:

- 352 (1) To issue appropriation bonds in an amount estimated to help achieve  
353 the optimal funding ratio.
- 354 (2) To create a stabilization fund, and upon issuance of appropriation  
355 bonds, to provide an initial deposit to such fund.
- 356 (3) To budget contributions to such stabilization fund as necessary so that  
357 the assets can be used to help maintain the optimal funding ratio, to  
358 supplement annual contributions made by the county to the employee  
359 retirement system, or to make payments on appropriation bonds, or  
360 bond related costs, in accordance with policies established for the fund.
- 361 (4) To compare in each year the current funding ratio to the optimal funding  
362 ratio.
- 363 (5) To establish a contribution plan to achieve or maintain the optimal  
364 funding ratio, but such annual contributions under such a plan shall not

- 365 exceed the annual required contribution, as provided by the County's  
366 actuary, unless approved by resolution.
- 367 (6) To continue to maintain funding for the employee retirement system, the  
368 county shall at a minimum fund the lesser of either the annual required  
369 contribution or the normal cost as determined in the annual actuarial  
370 report of the employee retirement system.
- 371 (7) To monitor the financial status of the employee retirement system  
372 against the five-year strategic and financial plan.
- 373 ~~(e) In each year that any such appropriation bonds remain outstanding, the director  
374 of the department of administrative services shall report to the county board of  
375 supervisors on the county's success with achieving the goals of the five-year  
376 strategic and financial plan, measured against the following benchmarks:~~
- 377 ~~(1) Current funding ratio for most recent fiscal year, as compared to optimal  
378 funding ratio.~~
- 379 ~~(2) Comparison of current funding ratio and prior year funding ratio, and  
380 reasons for material changes.~~
- 381 ~~(3) Contributions made by the county for the current year, including normal  
382 cost, prior service cost and stabilization fund deposits.~~
- 383 ~~(4) The amount of outstanding appropriation bonds, and the payments  
384 made of principal and interest on such bonds.~~
- 385 ~~(5) Status of the contribution plan.~~

386  
387 32.25. - Purchasing and contracting procedure.

- 388 (1) Purchases of supplies, materials, equipment and contractual services shall be  
389 based on competitive bids. Bids may be rejected when it is determined by the  
390 purchasing administrator that to award a contract would not be in the best interest  
391 of the county. The method of evaluating bids and awarding contracts shall be  
392 stated in each bid document. Contracts shall be awarded to the lowest, qualified,  
393 responsive, responsible bidder. If equal low and responsive bids are received, the  
394 purchasing administrator shall break the tie by a lot drawing in the presence of a  
395 buyer and another member of the procurement division at a specific time and  
396 date. The tied bidders shall receive written advance notice.
- 397 (2) Discretionary purchases. Any procurement having an estimated aggregate value  
398 of ten thousand dollars (\$10,000.00) or less shall be made at the discretion of the  
399 buyer.
- 400 (3) Open market purchase. Any procurement having an estimated aggregate value in  
401 excess of ten thousand dollars (\$10,000.00) and less than twenty-five thousand  
402 dollars (\$25,000.00) shall be made by solicitation of three (3) quotations  
403 documented by the buyer.
- 404 (4) Informal purchases. Any procurement having an estimated aggregate value of  
405 twenty-five thousand dollars (\$25,000.00) and less than fifty thousand dollars  
406 (\$50,000.00) shall be solicited from all vendors of the item on the vendor's list  
407 maintained by the procurement division and the contract awarded by sealed  
408 bidding.

- 409 (5) Formal purchases. Any procurement having an estimated aggregate value of fifty  
410 thousand dollars (\$50,000.00) or more shall have sealed bids solicited by public  
411 notice inserted at least once on the official county web-site at least two (2) weeks  
412 before the bid opening date, and by posting official notice on the procurement  
413 board in the procurement division office for the same period. The procurement  
414 division shall solicit sealed bids by mail from all vendors of the item on the vendor  
415 list maintained by the procurement division.
- 416 (6) Sealed bids.
- 417 (a) All sealed bids shall be received in the office of the county clerk and  
418 transferred to the procurement division at the time of bid opening, which  
419 shall be conducted in public at a specified date, time and place.
- 420 (b) A summary of each bid, with the name of all bidders, shall be posted for  
421 public inspection in the office of the procurement division during regular  
422 county business hours for a period of not less than ten (10) days after  
423 award.
- 424 (c) A noncollusive statement requiring the signature of an authorized officer of  
425 the bidder shall be included in each sealed bid. The purchasing  
426 administrator shall report suspected collusive bids to the district attorney.
- 427 (7) Exceptions.
- 428 (a) Competitive bidding requirements of this chapter shall apply, except as  
429 follows:
- 430 (1) When, after soliciting sealed bids, it is determined by the  
431 purchasing administrator, and verified by the purchasing  
432 standardization committee, that no valid bids have been received,  
433 the purchasing standardization committee may authorize  
434 procurement without competition.
- 435 (2) Purchases from a single source which, by their nature, are not  
436 adapted to award by competitive bidding as determined by the  
437 purchasing administrator and approved by the purchasing  
438 standardization committee.
- 439 (3) Purchases from any federal, state or local governmental unit or  
440 agency of surplus materials, supplies, commodities or equipment, as  
441 approved by the committee on financial and audit of the county  
442 board, and otherwise when expressly authorized by the county  
443 board.
- 444 (4) Discretionary purchase of ten thousand dollars (\$10,000.00) or less  
445 as authorized in subsection 32.25(2) of this section
- 446 (5) Any contract for a public works construction project where the  
447 director of public works or his/her designee has recommended, and  
448 the purchasing administrator has agreed in writing, that the  
449 purchasing administrator shall negotiate for the purpose of services,  
450 supplies, materials or equipment needed for such project.
- 451 (b) Purchase of name brand items for resale may be awarded to other than the  
452 low bidder.

- 453 (c) Purchases required for immediate budgeted repairs, exclusive of inventory  
454 items.
- 455 (d) Notwithstanding any other provisions of this chapter to the contrary, the  
456 purchasing administrator shall have the authority, in any situation where a  
457 contract is to be let through the bidding process, to reserve such contract  
458 exclusively for vendors listed on the minority business enterprise and  
459 women business enterprise list. In such event, the bid announcements  
460 shall indicate such reservation, citing this subsection as authority therefor.  
461 Reservations by the purchasing administrator may be on a commodity  
462 basis or on an individual contract basis.
- 463 (e) Annually the county board shall adopt by resolution a recommended  
464 minimum percentage goal for the participation of disadvantaged business  
465 enterprise vendors in contracts awarded pursuant to chapter 32. Such  
466 goals are not mandatory; however, the purchasing administrator shall make  
467 diligent efforts to achieve or exceed such annual participation goals.
- 468 (8) All contracts ~~formats recommended~~ issued by the procurement division shall be  
469 reviewed for approval by the corporation counsel prior to use.
- 470 (9) Comptroller responsibility.
- 471 (a) All contracts issued by the division shall be reported to and  
472 countersigned by the comptroller, under policies established by the  
473 comptroller, if he or she determines that the county has, or will have, the  
474 necessary funds to pay the liability that the county may incur under the  
475 contract. No contract is valid until so countersigned.
- 476 (b) The comptroller shall, on a monthly basis, summarize the reports  
477 received from the division concerning blanket contracts and one one (1)  
478 copy to the committee on finance and audit and one (1) copy to the county  
479 executive.
- 480 (c) The comptroller shall deny payment for any payment request submitted  
481 by a vendor to an administrator if all conditions of this chapter have not  
482 been met. The comptroller shall report such denials and the reason for  
483 denial to the committee on finance and audit along with the monthly report.  
484 In such cases, the administrator may appeal the decision to the committee  
485 on finance and audit.
- 486 ~~32.84.— Uniform Accounting.~~
- 487 ~~(1) Prescribe the accounting policies to be followed by all county departments as they~~  
488 ~~relate to the preparations of the county's annual report, including the method of~~  
489 ~~accruing revenues and expenditures, disclosure requirements relating to material~~  
490 ~~assets and liabilities, including contingencies, the method of valuing inventories~~  
491 ~~and other assets, etc.~~
- 492 ~~(2) Prescribe the form of accounts and other financial records:~~
- 493 ~~(a) So as to be as uniform as practical, and as simple as is consistent with an~~  
494 ~~accurate and detailed record of all receipts and disbursements and all other~~  
495 ~~transactions affecting the acquisition, custodianship and disposition of~~  
496 ~~assets, and,~~
- 497 ~~(b) So as to meet applicable statutory requirements.~~

498 ~~(3) Review all transactions for reasonable compliance with subsections (1) and (2)~~  
499 ~~above.~~  
500 ~~(4) Prescribing cost accounting policy for county departments.~~  
501 ~~(5) Prescribing the methods for allocating direct and indirect cost to programs,~~  
502 ~~projects, grants, etc., including the methods for establishing direct, indirect and~~  
503 ~~overhead cost rates.~~  
504 ~~(6) Prescribing the methods for maintaining cost accounting records in county~~  
505 ~~departments.~~  
506 ~~32.85. -- Accounting and preauditing.~~  
507 ~~(1) Maintain a unified accounting record, consisting of a general ledger which reflects~~  
508 ~~the financial transactions of the county government, including accounts of~~  
509 ~~revenues, expenditures, appropriations, encumbrances, assets, liabilities, etc. The~~  
510 ~~fiscal affairs division shall be responsible for the substantial accuracy and~~  
511 ~~reasonable propriety of all transactions which affect the tax levy. In the case of~~  
512 ~~trust and agency funds, where the subsidiary ledgers and supporting documents~~  
513 ~~are maintained by another department or institution, the accuracy of the records is~~  
514 ~~the responsibility of that other department or institution. The administrators thereof~~  
515 ~~shall annually certify that the accounting records are accurate and consistent with~~  
516 ~~the accounting policies and procedures prescribed by central accounting, and that~~  
517 ~~all significant assets and liabilities are adequately disclosed. The fiscal affairs~~  
518 ~~division shall assure that such certifications are submitted by departmental~~  
519 ~~administrators annually, prior to the preparation of the annual report.~~  
520 ~~(2) Preaudit claims against the county in conformance with chapter 15 of the Code.~~  
521 ~~(3) Submit to the county board committee on financial and audit and the county~~  
522 ~~board, for formal approval, charges or credits, if any, to the county's~~  
523 ~~unappropriated surplus account, other than those year-end entries made to close~~  
524 ~~out appropriations, expenditures, estimated revenues and revenues.~~  
525  
526 ~~32.86. -- Financial report. Prepare, at the end of each fiscal year, a condensed report~~  
527 ~~of the county's financial condition.~~  
528  
529 ~~32.89. -- Payroll. Provide centralized payroll functions, including the computation of~~  
530 ~~required and voluntary deductions, preparation and verification of payrolls,~~  
531 ~~maintenance of payroll records and reports, preparation of various reports for federal~~  
532 ~~and state governmental agencies, and processing of payments to employees and~~  
533 ~~other agencies for which payroll deductions were made.~~  
534  
535 ~~32.91. -- Unreserved fund balance. Carryover of appropriations.~~  
536 ~~(1) Prepare a report on the year-end unreserved fund balance (surplus/deficit) in the~~  
537 ~~general fund of the county no later than June 1 of the following year, and make it~~  
538 ~~available simultaneously to the county executive and county board, including an~~  
539 ~~analysis of the changes in fund balance between years and disclosure of any~~  
540 ~~differences, and their fiscal impact, in accounting transactions or policies with prior~~  
541 ~~year's computation.~~

- 542 ~~(2) All accounting and budgeting under this section shall be in accordance with~~  
543 ~~generally accepted accounting principals (GAAP) for government as promulgated~~  
544 ~~by the governmental accounting standards board.~~
- 545 ~~(3) For the purpose of this section, words shall be defined in accordance with~~  
546 ~~generally accepted accounting principles as follows:~~
- 547 ~~(a) Assets. Resources owned or held by the county which have a monetary~~  
548 ~~value.~~
  - 549 ~~(b) Current assets. Assets which are available, can be readily available by~~  
550 ~~conversion to cash within one (1) year, or which will be used up within one~~  
551 ~~(1) year to finance current operations or to pay current liabilities. (Examples~~  
552 ~~include, but are not limited to, cash, temporary investments, taxes~~  
553 ~~receivable which will be collected within one (1) year.)~~
  - 554 ~~(c) Current liabilities. Liabilities which are payable within one (1) year.~~
  - 555 ~~(d) Encumbrances. Commitment of an appropriation for future delivery of~~  
556 ~~goods or services.~~
  - 557 ~~(e) Fund. A fiscal and accounting entity with a self-balancing set of accounts~~  
558 ~~recording cash and other financial resources, together with all related~~  
559 ~~liabilities and residual balances which are segregated for the purpose of~~  
560 ~~carrying on specific activities or attaining certain objectives. (Examples of~~  
561 ~~funds include enterprise, internal service, debt service, capital project,~~  
562 ~~general, trust and agency.)~~
  - 563 ~~(f) Fund balance. Represents the fund equity of governmental funds.~~
  - 564 ~~(g) General fund. The fund used to account for all financial resources except~~  
565 ~~those required to be accounted for in another fund.~~
  - 566 ~~(h) Governmental fund. A term used when referring to a government's general,~~  
567 ~~capital project, special revenue or debt service fund.~~
  - 568 ~~(i) Liabilities. Debt or other legal obligations arising out of transactions in the~~  
569 ~~past which must be liquidated at some future date. The term does not~~  
570 ~~include encumbrances.~~
  - 571 ~~(j) Noncurrent. Items receivable or payable after one (1) year.~~
  - 572 ~~(k) Proprietary fund. A term used when referring to a government's enterprise~~  
573 ~~and internal service funds.~~
  - 574 ~~(l) Reserve. An account used to segregate a portion of fund balance that is~~  
575 ~~not appropriated for expenditure or is segregated for specific future use.~~
  - 576 ~~(m) Transfers. Represent residual and/or operating transfers of money from a~~  
577 ~~fund receiving revenue to the fund through which resources are expended.~~
  - 578 ~~(n) Unreserved fund balance. Is the amount in the general fund which results~~  
579 ~~when liabilities and reserves are deducted from assets.~~
  - 580 ~~(o) Working capital. Reflects the excess of current assets over current~~  
581 ~~liabilities.~~
- 582 ~~(4) The following reserves will be used to compute the unreserved fund balance~~  
583 ~~(surplus/deficit) in the general fund.~~
- 584 ~~(a) Those reserves representing an amount segregated from fund balance~~  
585 ~~established for a specific future use including the following:~~

- 586                   (1) — Reserve for encumbrances. An amount set aside for future  
587                   delivery of goods or services.
- 588                   (2) — Reserve for appropriation and estimated revenue carryover.  
589                   Represents available appropriations authorized by the county  
590                   board, offset by any related estimated non-property tax revenue,  
591                   for which the purpose of the appropriation remains.
- 592                   (3) — Reserve for the redemption or repurchase of bonded obligations.  
593                   Represents available appropriations authorized by the county  
594                   board for the redemption or repurchase of county bonds.  
595                   However, any appropriation to this reserve from the surplus of  
596                   the previous fiscal year must be adopted by a vote of two-thirds  
597                   of the members-elect of the county board.
- 598                   (4) — Reserve for future year appropriations. Represents the amount  
599                   of surplus or deficit from the previous fiscal year which is  
600                   appropriated in the succeeding years. (For example, 1980  
601                   surplus appropriated in the 1982 budget.)
- 602                   (b) Those reserves that are not available for expenditure or not available to  
603                   finance current operations are known as reserves for working capital,  
604                   including the following:
- 605                   (1) — Reserve for imprest accounts. Represents imprest cash amounts  
606                   established in various departments of the county.
- 607                   (2) — Reserve for taxes receivable. Represents the noncurrent portion  
608                   of taxes receivable due the county.
- 609                   (3) — Reserve for loans receivable. Represents the noncurrent portion  
610                   of loans receivable.
- 611                   (4) — Reserve for advances. Represents the noncurrent portion of any  
612                   advances made by the county to other entities.
- 613                   (5) — Reserve for inventories. Represents the amount established for  
614                   inventories of goods and supplies.
- 615                   (6) — Reserve for other noncurrent assets and liabilities. Represents  
616                   amounts segregated from fund balance which reflect the  
617                   noncurrent portion of assets and liabilities.
- 618                   (5) The unreserved fund balance is calculated by deducting liabilities and reserves  
619                   from assets in the general fund, after all transfers have been made between the  
620                   general fund and other governmental and proprietary funds for fixed assets and  
621                   accumulated depreciation.
- 622                   (6) The unreserved fund balance, prior to the adoption of the tax levy, may, by  
623                   resolution adopted by two-thirds of the members-elect of the county board, be  
624                   appropriated in whole or part to provide for emergency needs pursuant to s.  
625                   59.60(9), Wis. Stats. Otherwise the unreserved fund balance in the general fund  
626                   shall be used in calculating the following year's tax levy.
- 627                   (7) Every appropriation excepting an appropriation for a capital expenditure, or a  
628                   major repair (operating 8500 accounting series), shall lapse at the close of the  
629                   fiscal year to the extent that it has not been expended or encumbered. An  
630                   appropriation for a capital expenditure or a major repair shall continue in force

631 until the purpose for which it was made has been accomplished or abandoned.  
632 The purpose of such appropriation for any capital expenditure or a major repair  
633 shall be considered abandoned if three (3) years pass without any expenditure  
634 from, or encumbrance of, the appropriation concerned. A final comprehensive  
635 annual list of capital projects and major repairs identified as completed and/or  
636 recommended to be abandoned shall be submitted to the committee on finance  
637 and audit of the county board by the department of administrative services  
638 division of fiscal affairs no later than May 1st of each year. The committee shall  
639 review this report and submit its recommendations to the county board. Failure of  
640 the county board to take action prior to June 1 shall be deemed approval of the  
641 department of administrative services recommendations.

642 ~~(8) All enterprise funds must submit a quarterly report to the committee on financial~~  
643 ~~and audit, a tabulation of year-to-day expenses and revenues, and projected year-~~  
644 ~~end expenses and revenues. A corrective plan must also be provided for any net~~  
645 ~~year-end deficits.~~

646

## 647 **SECTION 7.**

648

### 649 **Chapter 34 – Office of the Comptroller - of the General Ordinances of** 650 **Milwaukee County is created as follows:**

#### 651 34 – Office of the Comptroller.

652 34.01. – Creation and general organization. There is hereby created pursuant to s.  
653 59.255, Wis. Stats., an independent “office of the comptroller” for the county.

654 The standing board committee that the comptroller shall report to is the committee on  
655 finance and audit.

656 34.02. – Purpose. The office of the comptroller is created to carry out the functions  
657 outlined specifically in s. 59.255(2), Wis. Stats. and those outlined in this chapter.

#### 658 34.025 – Duties and responsibilities

659 (1) The comptroller is the chief financial officer of the county, and the administer of  
660 the county’s financial affairs. The comptroller shall oversee all of the county’s debt.

661 (a) Overseeing all of the county debt shall include, but not be limited to,  
662 administration of bond underwriters and counsel, financial advisor services  
663 and capital fiscal monitoring.

664 (b) The comptroller shall not be responsible for the development of capital budget  
665 recommendations or managing projects as these are the duties of the county  
666 executive and board.

667 (2) The comptroller shall appoint one deputy to aid the comptroller, under the  
668 comptroller’s direction, in the discharge of the duties of the office of comptroller. A  
669 deputy appointed under this paragraph may be removed only for just cause. The  
670 appointment shall be in writing and shall be filed and recorded in the comptroller’s  
671 office. Such deputy, in the absence of the comptroller from the comptroller’s  
672 office or in case of a vacancy in said office or any disability of the comptroller to  
673 perform the duties of the office of comptroller, unless another is appointed therefor  
674 as provided par. (3), shall perform all of the duties of the office of comptroller until  
675 such vacancy is filled or such disability is removed. The person so appointed

676 shall take and file the official oath. The person shall file his or her appointment  
677 with the clerk. The board may, at its annual meeting or at any special meeting,  
678 provide a salary for the deputy.

679 (3) If any comptroller is incapable of discharging the duties of the office of  
680 comptroller, the county executive shall appoint a person, subject to confirmation of  
681 the board, comptroller who shall serve until such disability is removed. A person so  
682 appointed or appointed to fill a vacancy in the office of the comptroller, upon giving an  
683 official bond with like sureties as are required of such comptroller, shall perform all of  
684 the duties of such office, and thereupon the powers and duties of any deputy  
685 performing the duties of the last comptroller shall cease.

686 (4) Whenever requested to do so by the county executive or board, the comptroller  
687 shall provide an independent fiscal analysis of any matter affecting the county, and  
688 shall provide the county executive and board with a fiscal note for all proposed  
689 legislation.

690 34.03. – Uniform Accounting.

691 (1) Prescribe the accounting policies to be followed by all county departments as they  
692 relate to the preparations of the county's annual report, including the method of  
693 accruing revenues and expenditures, disclosure requirements relating to material  
694 assets and liabilities, including contingencies, the method of valuing inventories  
695 and other assets, etc.

696 (2) Prescribe the form of accounts and other financial records:

697 (a) So as to be as uniform as practical, and as simple as is consistent with an  
698 accurate and detailed record of all receipts and disbursements and all other  
699 transactions affecting the acquisition, custodianship and disposition of  
700 assets, and,

701 (b) So as to meet applicable statutory requirements.

702 (3) Review all transactions for reasonable compliance with subsections (1) and (2)  
703 above.

704 (4) Prescribing cost accounting policy for county departments.

705 (5) Prescribing the methods for allocating direct and indirect cost to programs,  
706 projects, grants, etc., including the methods for establishing direct, indirect and  
707 overhead cost rates.

708 (6) Prescribing the methods for maintaining cost accounting records in county  
709 departments

710

711 34.04. - Accounting and preauditing.

712 (1) Maintain a unified accounting record, consisting of a general ledger which reflects  
713 the financial transactions of the county government, including accounts of  
714 revenues, expenditures, appropriations, encumbrances, assets, liabilities, etc. The  
715 office of the comptroller shall be responsible for the substantial accuracy and  
716 reasonable propriety of all transactions which affect the tax levy. In the case of  
717 trust and agency funds, where the subsidiary ledgers and supporting documents  
718 are maintained by another department or institution, the accuracy of the records is  
719 the responsibility of that other department or institution. The administrators thereof  
720 shall annually certify that the accounting records are accurate and consistent with

721 the accounting policies and procedures prescribed by the office of the comptroller,  
722 and that all significant assets and liabilities are adequately disclosed. The office of  
723 the comptroller shall assure that such certifications are submitted by departmental  
724 administrators annually, prior to the preparation of the annual report.

725 (2) Preaudit claims against the county in conformance with chapter 15 of the Code.

726 (3) Submit to the county board committee on financial and audit and the county  
727 board, for formal approval, charges or credits, if any, to the county's  
728 unappropriated surplus account, other than those year-end entries made to close  
729 out appropriations, expenditures, estimated revenues and revenues.

730

731 34.05. - Financial report. The comptroller shall file with the county executive and the  
732 board each year on or before October 1 a certified and detailed statement of the  
733 receipts and disbursements on account of each fund of the county during the  
734 preceding fiscal year, specifying the source of each receipt and the object of each  
735 disbursement.

736

737 34.06. - Payroll. Provide centralized payroll functions, including the computation of  
738 required and voluntary deductions, preparation and verification of payrolls,  
739 maintenance of payroll records and reports, preparation of various reports for federal  
740 and state governmental agencies, and processing of payments to employes and  
741 other agencies for which payroll deductions were made.

742

743 34.07. - Unreserved fund balance.

744 (1) Prepare a report on the year-end unreserved fund balance (surplus/deficit) in the  
745 general fund of the county no later than June 1 of the following year, and make it  
746 available simultaneously to the county executive and county board, including an  
747 analysis of the changes in fund balance between years and disclosure of any  
748 differences, and their fiscal impact, in accounting transactions or policies with prior  
749 year's computation.

750 (2) All accounting and budgeting under this section shall be in accordance with  
751 generally accepted accounting principals (GAAP) for government as promulgated  
752 by the governmental accounting standards board.

753 (3) For the purpose of this section, words shall be defined in accordance with  
754 generally accepted accounting principles as follows:

755 (a) Assets. Resources owned or held by the county which have a monetary  
756 value.

757 (b) Current assets. Assets which are available, can be readily available by  
758 conversion to cash within one (1) year, or which will be used up within  
759 one (1) year to finance current operations or to pay current liabilities.  
760 (Examples include, but are not limited to, cash, temporary investments,  
761 taxes receivable which will be collected within one (1) year.)

762 (c) Current liabilities. Liabilities which are payable within one (1) year.

763 (d) Encumbrances. Commitment of an appropriation for future delivery of  
764 goods or services.

- 765 (e) Fund. A fiscal and accounting entity with a self-balancing set of  
766 accounts recording cash and other financial resources, together with all  
767 related liabilities and residual balances which are segregated for the  
768 purpose of carrying on specific activities or attaining certain objectives.  
769 (Examples of funds include enterprise, internal service, debt service,  
770 capital project, general, trust and agency.)
- 771 (f) Fund balance. Represents the fund equity of governmental funds.
- 772 (g) General fund. The fund used to account for all financial resources  
773 except those required to be accounted for in another fund.
- 774 (h) Governmental fund. A term used when referring to a government's  
775 general, capital project, special revenue or debt service fund.
- 776 (i) Liabilities. Debt or other legal obligations arising out of transactions in  
777 the past which must be liquidated at some future date. The term does  
778 not include encumbrances.
- 779 (j) Noncurrent. Items receivable or payable after one (1) year.
- 780 (k) Proprietary fund. A term used when referring to a government's  
781 enterprise and internal service funds.
- 782 (l) Reserve. An account used to segregate a portion of fund balance that is  
783 not appropriated for expenditure or is segregated for specific future use.
- 784 (m) Transfers. Represent residual and/or operating transfers of money from  
785 a fund receiving revenue to the fund through which resources are  
786 expended.
- 787 (n) Unreserved fund balance. Is the amount in the general fund which  
788 results when liabilities and reserves are deducted from assets.
- 789 (o) Working capital. Reflects the excess of current assets over current  
790 liabilities.
- 791 (4) The following reserves will be used to compute the unreserved fund balance  
792 (surplus/deficit) in the general fund.
- 793 (a) Those reserves representing an amount segregated from fund balance  
794 established for a specific future use including the following:
- 795 (1) Reserve for encumbrances. An amount set aside for  
796 future delivery of goods or services.
- 797 (2) Reserve for appropriation and estimated revenue  
798 carryover. Represents available appropriations authorized  
799 by the county board, offset by any related estimated non-  
800 property tax revenue, for which the purpose of the  
801 appropriation remains.
- 802 (3) Reserve for the redemption or repurchase of bonded  
803 obligations. Represents available appropriations  
804 authorized by the county board for the redemption or  
805 repurchase of county bonds. However, any appropriation  
806 to this reserve from the surplus of the previous fiscal year  
807 must be adopted by a vote of two-thirds of the members-  
808 elect of the county board.

- 809 (4) Reserve for future year appropriations. Represents the  
810 amount of surplus or deficit from the previous fiscal year  
811 which is appropriated in the succeeding years. (For  
812 example, 1980 surplus appropriated in the 1982 budget.)  
813 (b) Those reserves that are not available for expenditure or not available to  
814 finance current operations are known as reserves for working capital,  
815 including the following:  
816 (1) Reserve for imprest accounts. Represents imprest cash  
817 amounts established in various departments of the county.  
818 (2) Reserve for taxes receivable. Represents the noncurrent  
819 portion of taxes receivable due the county.  
820 (3) Reserve for loans receivable. Represents the noncurrent  
821 portion of loans receivable.  
822 (4) Reserve for advances. Represents the noncurrent portion  
823 of any advances made by the county to other entities.  
824 (5) Reserve for inventories. Represents the amount  
825 established for inventories of goods and supplies.  
826 (6) Reserve for other noncurrent assets and liabilities.  
827 Represents amounts segregated from fund balance which  
828 reflect the noncurrent portion of assets and liabilities.  
829 (5) The unreserved fund balance is calculated by deducting liabilities and reserves  
830 from assets in the general fund, after all transfers have been made between the  
831 general fund and other governmental and proprietary funds for fixed assets and  
832 accumulated depreciation.  
833 (6) The unreserved fund balance, prior to the adoption of the tax levy, may, by  
834 resolution adopted by two-thirds of the members-elect of the county board, be  
835 appropriated in whole or part to provide for emergency needs pursuant to s.  
836 59.60(9), Wis. Stats. Otherwise the unreserved fund balance in the general fund  
837 shall be used in calculating the following year's tax levy.  
838 (7) All enterprise funds must submit a quarterly report to the committee on financial  
839 and audit, a tabulation of year-to-day expenses and revenues, and projected year-  
840 end expenses and revenues. A corrective plan must also be provided for any net  
841 year-end deficits.

842  
843 34.08. Shared Services Contracts. The comptroller shall administer and oversee all  
844 contracts as defined in Wis. Stats. 66.0301(2).

845  
846 34.09. Audit

- 847 (1) The comptroller shall perform all audit functions related to county government in  
848 accordance with governmental auditing standards issued by the comptroller  
849 general of the United States and generally accepted auditing standards. Those  
850 duties shall include, but are not limited to, the following:  
851 (a) All duties and all powers and responsibilities conferred upon the clerk as  
852 auditor under Wis. Stats. 59.47(1).

- 853 (b) All duties imposed and conferred upon the comptroller by resolution of the  
854 county board.
- 855 (c) Supervise and be responsible for post auditing the fiscal concerns of the  
856 county; such audit requirement to include an annual audit of the county's  
857 financial statements and the financial statements of the county's employe  
858 retirement system as well as periodic reviews of the fiscal records of all  
859 county offices, departments, boards and commissions.
- 860 (d) Examine or cause to be examined by professional consultants, such  
861 records and procedures of any county office, department, board or  
862 commission as may be necessary relating to program effectiveness,  
863 efficiency and propriety of performance, state of compliance with all  
864 regulatory authority, and adequacy of internal control over cash and other  
865 assets.
- 866 (e) Make such special examinations of the accounts and financial transactions  
867 of any county unit as may be requested by county board resolution.
- 868 (f) Prepare written reports of all audits and submit same to the county board  
869 with copies to the county executive, department of administration and  
870 administrative head of the county unit involved. The report where  
871 appropriate shall include recommendations for improvements and  
872 efficiencies, and include special instances, if any, of illegal or improper  
873 expenditures.
- 874 (g) Reconcile bank accounts pursuant to section 15.15 of the Code.
- 875 (2) Availability of records to comptroller. The documents, books and records of each  
876 county office, department, board or commission, or any agency receiving a grant  
877 of county funds, or any agency receiving a grant of federal or state funds through  
878 the county and for which the county is accountable shall be available to the  
879 director of audits at any and all times with or without notice. Every county unit and  
880 grantee is to cooperate with the director of audits and comply with all requests for  
881 information relating to this function.
- 882
- 883 34.10. Pension obligation bond reporting.
- 884 (1) In each year that any such appropriation bonds remain outstanding, the  
885 comptroller shall report to the county board of supervisors on the county's  
886 success with achieving the goals of the five-year strategic and financial plan,  
887 measured against the following benchmarks:
- 888 (a) Current funding ratio for most recent fiscal year, as compared to optimal  
889 funding ratio.
- 890 (b) Comparison of current funding ratio and prior year funding ratio, and  
891 reasons for material changes.
- 892 (c) Contributions made by the county for the current year, including normal  
893 cost, prior service cost and stabilization fund deposits.
- 894 (d) The amount of outstanding appropriation bonds, and the payments made  
895 of principal and interest on such bonds.
- 896 (e) Status of the contribution plan.

897 (2) Annually, the comptroller shall report to the governor, the department of revenue,  
898 the department of administration, and to the chief clerk of each house of the  
899 legislature, a report that meets all the criteria of Wis. Stats. 59.85(2)(d)(2).  
900

901 **SECTION 8.**  
902

903 **Chapter 42 of the General Ordinances of Milwaukee County is amended as**  
904 **follows:**  
905

906 42.06. - Professional services and other non-professional service contracting.

907 (1) Regardless of the dollar amount of the contract, all county department  
908 administrators are required to notify the office in writing prior to publication of an  
909 RFP or an RFQ. The department heads and administrators are required to submit  
910 an approved CBDP recommendation form to the CBDP office for approval. The  
911 office will then furnish to the department administrator a list of certified DBEs and  
912 ACDBEs that the department administrator shall use in its selection process  
913 unless waived for good cause by the CBDP office upon written request from the  
914 department administrator. Written request from the department administrator shall  
915 involve the CBDP office in development of DBE or ACDBE specification language  
916 to be utilized in the appropriate selection process. The department administrator  
917 shall notify the office and the ~~controller~~ comptroller, in writing, of its selection  
918 regardless of whether or not a DBE or ACDBE is selected. No contract shall be  
919 issued without review and written approval by the CBDP office that provisions of  
920 this section have been met.  
921

922 **SECTION 9.**  
923

924 **Chapter 44 of the General Ordinances of Milwaukee County is amended as**  
925 **follows:**  
926

926 44.09. - Bid withdrawal, correction and contract award.

- 927 (a) Bid withdrawal. A bidder may withdraw at any time prior to the time set for bid  
928 closing and submit a new bid if done prior to bid closing. A bidder claiming an  
929 error or omission after bid closing but prior to bid opening shall immediately  
930 notify the department of public works and the bid shall be returned immediately  
931 and the bidder shall not be eligible to bid on the work unless it is relet by  
932 advertisement.
- 933 (b) Bid withdrawal after bid opening. If an error or omission is discovered after bid  
934 opening, bidder shall immediately give written notice to the department and  
935 present clear and satisfactory evidence that it was not caused by carelessness  
936 in examining the plans and specifications. If the department is satisfied with  
937 the explanation, in accordance with department procedures, the bid  
938 documents shall be returned without bid deposit forfeiture.
- 939 (c) Bid correction. After the time set for bid closing, a bidder shall not be allowed  
940 to correct its bid.
- 941 (d) Execution of contract.

- 942           (1) Each contract awarded shall be reviewed and countersigned by  
943           corporation counsel verifying that the contract complies with all statutes,  
944           rules, ordinances, and the county's ethics policy. No contract is valid  
945           until so countersigned.  
946           (2) All contracts issued shall be reported to and countersigned by the  
947           comptroller if he or she determines that the county has, or will have, the  
948           necessary funds to pay the liability that the county may incur under the  
949           contract. No contract is valid until so countersigned.  
950           (3) In addition to the requirements of subsection (1), cContracts shall only  
951           be effective upon execution by the contractor and the county, and  
952           compliance by the contractor with performance bond and insurance  
953           requirements. Fulfillment of these conditions shall be documented by  
954           the issue of a notice to proceed from the department to the contractor.

955           (e) Comptroller responsibility.

- 956           (1) The comptroller shall, on a monthly basis, summarize the reports  
957           received from the division concerning public works contracts and  
958           provide one (1) copy to the committee on finance and audit and one (1)  
959           copy to the county executive  
960           (2) The comptroller shall deny payment for any payment request submitted  
961           by a contractor to an administrator if all conditions of this chapter have  
962           not been met. The comptroller shall report such denials and the reason  
963           for denial to the committee on finance and audit along with the monthly  
964           report. In such cases, the administrator may appeal the decision to the  
965           committee on finance and audit.

966  
967           **SECTION 10.**

968  
969           **Chapter 46 of the General Ordinances of Milwaukee County is amended as**  
970           **follows:**

971  
972           46.03. - Imprest fund for emergency aid. An imprest fund of three thousand five  
973           hundred dollars (\$3,500.00) is established for the use of the department of human  
974           services in issuing aid checks in emergency cases where it is impossible to make aid  
975           payments in the regular manner. Examples of this condition are, but not limited to,  
976           client waiting for a replacement, payments where a computerized bookkeeping  
977           machine check cannot be prepared either because of insufficient information or  
978           computer inability, checks needed to cover transportation costs for medical treatment,  
979           or for special handling where a computerized check would be produced too late,  
980           although all computer edit checks are met.  
981           The department shall obtain reimbursement for all such payments drawn on such  
982           imprest fund by including the items disbursed with a succeeding day's regular aid roll.  
983           The amount of deposit in the foregoing imprest fund, together with all unvouchered  
984           grants, shall at all times equal three thousand five hundred dollars (\$3,500.00). If  
985           payments exceed three thousand five hundred dollars (\$3,500.00), the director of the  
986           department shall notify the director of audits of the situation, giving the reasons this

1987 limit had to be exceeded. The ~~director of audits~~ comptroller shall notify the committee  
1988 on finance and audit and the director of human services of necessary corrective  
1989 action if he/she deems it necessary.

1990 The director of the department of human services is authorized to sign checks drawn  
1991 on this imprest fund and is also authorized to delegate his/her authority to sign  
1992 checks to incumbents of the following positions in the department: deputy director I,  
1993 accounting manager and business office supervisor. U.S. Bank is hereby designated  
1994 as the depository for such imprest fund.

1995 46.09. - Purchase of care and services by the county.

1996 (1) Policy. It is deemed to be in the interests of the county that in the purchase of  
1997 human services, as herein defined, from nongovernmental vendors, that the  
1998 following policy be observed. It is the policy of the county board that contract  
1999 amounts proposed for award to any provider recommended to provide human  
1000 services, except as defined in subsection (3), shall be submitted to the  
1001 appropriate county board committee for review and recommendation. No contract  
1002 or contract adjustment, except for services as defined in subsection (3), shall take  
1003 effect until approved by resolution of the county board.

1004 (2) Definitions. For the purposes of this section, the following terms, words and  
1005 phrases shall have the meanings given herein:

1006 (a) "Department" means the department of human services.  
1007 (b) "Provider" means a nongovernmental public or private agency or  
1008 proprietary organization furnishing the human services being  
1009 contractually purchased.  
1010 (c) "Human services" means:  
1011 (1) The care or treatment services the department of human services is  
1012 authorized by statute to provide or purchase; and  
1013 (2) The services the commission on aging is authorized by law to provide  
1014 or purchase.  
1015 (d) "Qualified recipient" means an individual who is being furnished the  
1016 purchased care or treatment service by a provider pursuant to request of  
1017 the department or under chapter 46, 53 or 93 of the Code.

1018 (3) Pursuant to s. 46.215(2), Wis. Stats., the county board may not exercise approval  
1019 or disapproval power over contracts and purchases of the director of the  
1020 department relating to community living arrangements, as defined in s.  
1021 46.03(22)(a), Wis. Stats., or foster homes, and entered into pursuant to a  
1022 coordinated plan and budget, regardless of whether the coordinated plan and  
1023 budget mentions the provider.

1024 (4) Written contract: minimum provisions.

1025 (a) Except as hereinafter noted, each provider that sells or furnishes care  
1026 or services to the department shall enter into a written contract with the  
1027 department setting forth the minimum terms of the agreement, as specified  
1028 in s. 46.036, Wis. Stats., and all appropriate state and federal rules and  
1029 regulations.

1030 (b) Prior to entering into contract, corporation counsel shall approve said  
1031 contract as to format- and compliance with all statutes, rules, ordinances,

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and the county's ethics policy. No contract is valid until so approved by corporation counsel.

(c) The comptroller shall countersign each contract if he or she determines that the county has, or will have, the necessary funds to pay the liability that the county may incur under the contract. No contract is valid until so countersigned by the comptroller.

(d) The contract terms shall also include:

(1) Clear and concise statement that the final authority for the determination of eligibility for the purchased care or service is the department.

(2) Description of the method and procedure to be used by the department in referring eligible recipients to the provider for service.

(3) Clear and concise statement that department representatives, as well as representatives of other appropriate county, state and federal agencies shall have right of visual inspection of a provider's facility at any time during which the care or service is being furnished.

(4) Clear and concise statement that the department reserves the right to withdraw any qualified recipient from the program, service, institution or facility of the provider at any time when in the judgment of the department it is in the best interests of the department or of the qualified recipient so to do.

(5) Provision that no qualified recipient is to be denied service or to be subjected to unlawful discrimination because of race, color, creed, national origin, age, religion, sex, handicap or other developmental disability as defined in s. 55.01(2), Wis. Stats.

(6) Appropriate indemnification and insurance provisions.

(7) Provision that the department reserves the right to terminate the contract in the event that reimbursement to the county from any applicable state or federal source is not obtained or continued at a level sufficient to allow the department to purchase the care or service from provider.

(8) All contracts entered into by or on behalf of the county for the purchase of care or treatment services shall, unless waived by the county board, provide for the payment of interest on amounts determined to have been overpaid by the county or to be repaid to the county by provider as a result of post contract reconciliations or audits. The rate of interest shall be the statutory rate in effect for delinquent county property taxes (presently one (1) percent per month or fraction of a month, s. 74.47(1), Wis. Stats.) and the obligation for payment and calculation thereof shall commence upon demand for repayment by the county.

(5) Provider file. The department shall create and keep in its offices a provider file for each provider. Said file shall contain, but not be limited to the following information:

- 1077 (a) Original or true copy thereof of the written contract required under this  
1078 section.
- 1079 (b) Original or true copy thereof of all information requested by the department  
1080 or furnished by provider for contract negotiation, rate setting and audit  
1081 purposes.
- 1082 (c) Reports of director of audits as to the results of periodic test audits of  
1083 financial records of provider (or other audit findings).
- 1084 (6) Furnishing of information for contract rate setting. Every provider that furnishes or  
1085 desires to furnish care or services shall provide the department with all requested  
1086 provider financial information for rate setting pursuant to s. 46.03(18), Wis. Stats.  
1087 The county may audit the financial records of provider, summarizing the results  
1088 with appropriate commentary. Provider shall make available to the county director  
1089 of audits all necessary records.
- 1090 (7) Quality control. The department shall annually review the adequacy of purchased  
1091 care or service furnished pursuant to the provider's contract.
- 1092 (8) Comptroller responsibility.
- 1093 (1) The comptroller shall, on a monthly basis, summarize the reports  
1094 received from the division concerning purchase of service contracts and  
1095 provide one (1) copy to the committee on finance and audit and one (1)  
1096 copy to the county executive
- 1097 (2) The comptroller shall deny payment for any payment request submitted  
1098 by a contractor to an administrator if all conditions of this chapter have not  
1099 been met. The comptroller shall report such denials and the reason for  
1100 denial to the committee on finance and audit along with the monthly report.  
1101 In such cases, the administrator may appeal the decision to the committee  
1102 on finance and audit.

1103

1104 **SECTION 11.**

1105

1106 **Chapter 56 of the General Ordinances of Milwaukee County is amended as**  
1107 **follows:**

1108

1109 **56.02. - Actions resulting in reduction of revenue.**

- 1110 (1) Each person in charge of any county office, department, agency, or any  
1111 nondepartmental account shall submit a written report to the county executive, the  
1112 committee on finance and audit of the county board, the office of the comptroller  
1113 and the department of administration whenever such person has reason to know  
1114 or believe that a deficit of seventy-five thousand dollars (\$75,000.00) or more in  
1115 any revenue account will occur for the division of county government under the  
1116 supervision of that person. The report shall be submitted as soon as practicable,  
1117 but shall not exceed ten (10) working days from the earliest date that such person  
1118 first has reason to believe or know of the reduction of anticipated revenue. Such  
1119 report shall include the reasons for the anticipated revenue deficit, as well as a  
1120 recommended plan of action or alternatives to offset such deficit.

- 1121 (2) ~~The department of administration~~ office of the comptroller shall report, on a  
1122 monthly quarterly basis ~~or in a manner determined to be most useful and~~  
1123 ~~effective~~, on the financial condition of the county, which report shall identify all  
1124 major variances from the adopted budget on a department-by-department basis,  
1125 including any revenue deficits reported under section 56.02(1) and shall include  
1126 the condition of each of the county's funds and the claims payable from the funds  
1127 and shall also include an estimate of the receipts and disbursements for the  
1128 current fiscal year.
- 1129 (3) The county executive is authorized to request and develop a corrective action  
1130 plan to address any such reported deficits if it is determined that timely action is  
1131 necessary. If such a situation should occur, the corrective action plan shall be  
1132 reported to the finance and audit committee and the county board in time for their  
1133 next regularly scheduled meetings for approval prior to implementation.
- 1134 (4) The department of administration, with assistance from the office of the  
1135 comptroller, shall monitor, on a timely basis, all departmental operating  
1136 statements during the fiscal year, for the purpose of identifying potential fiscal  
1137 problems including projected revenue deficits. The department shall report all  
1138 potential fiscal problems to the responsible department administrator.
- 1139 (5) After the close of each fiscal year, the ~~department of administration~~ office of the  
1140 comptroller shall prepare a report regarding the surplus/deficit from operations for  
1141 the county, including a detail breakdown showing the surplus/deficit in both  
1142 appropriations and revenues for each county department. Such report shall be  
1143 submitted to the county executive, county board, and to all responsible  
1144 department administrators. After receipt of the report, those responsible  
1145 department administrators indicated as incurring a revenue deficit of seventy-five  
1146 thousand dollars (\$75,000.00) or more shall, within ten (10) working days,  
1147 respond in writing to the county executive, committee on financial and audit and  
1148 the department as to why the revenue deficit occurred. However, in those cases  
1149 where an appropriation surplus offsets the revenue deficit, department  
1150 administrators are not required to respond regarding the revenue deficit.

1151

1152 56.14. – Records Management.

- 1153 (3) County records committee. The county records committee (hereinafter referred to  
1154 as "committee") shall consist of the following five (5) members or their designees:  
1155 corporation counsel; ~~director of audits~~ comptroller; director, department of  
1156 ~~administration~~ administrative services, who shall serve as chairperson; director of  
1157 ~~public works~~ transportation; and director of the county historical society. The  
1158 department of ~~administration~~ administrative services shall furnish necessary staff  
1159 assistance to the committee. The committee shall provide general guidelines to  
1160 the department records management program to promote efficient and  
1161 economical management methods for the retention, preservation and disposition  
1162 of county records.

1163

1164 56.30. – Professional Services.

- 1165 (2)

- 1166 (a) General policy statement. All county departments and institution  
1167 administrators are responsible for procuring professional services and for  
1168 soliciting, negotiating and entering into service contracts as defined in  
1169 section 32.20(17) in accordance with the provisions of this section. However,  
1170 the office of the county executive and the county board shall be exempt from  
1171 the provisions contained herein with the exception of subsection (6)(a) and  
1172 (6)(i) as shall be the department of administration with the exception of  
1173 subsection (6)(a) and (6)(i) for the purpose of securing credit rating services  
1174 related to debt issuance and administration.
- 1175 (b) Disadvantaged business enterprise requirement. All county departments and  
1176 institutions administrators are required to notify the disadvantaged business  
1177 development (CDBP) division in writing prior to entering into professional  
1178 service contracts and service contracts as defined in section 32.20(17).  
1179 Annual percentage goals for DBE participation on professional services  
1180 contracts will be established as set forth by county ordinance. The  
1181 procedures to be followed by departments regarding DBE participation shall  
1182 conform to provisions as contained in chapter 42. No professional services  
1183 contract or service contract as defined in section 32.20(17) shall be issued  
1184 without review and written approval by the CDBP division that all provisions  
1185 of chapter 42 regarding disadvantaged business participation have been  
1186 met.
- 1187 (c) Fiscal constraint statement. Notwithstanding any other provisions of section  
1188 56.30, during a period of fiscal constraint the county board may, by  
1189 resolution, adopt a procedure which requires committee on finance and audit  
1190 review and county board approval of all professional services expenditures  
1191 prior to execution of said contracts.
- 1192 (d) Reference to ordinance and administrative manual. When a county  
1193 department or institution is preparing to begin a contract for professional  
1194 services the department should follow the ordinances of this section 56.30,  
1195 chapter 42 on the requirements for using disadvantaged business  
1196 enterprises in county contracting, including professional services, and  
1197 administrative manual section 1.13, which provides further guidance on  
1198 complying with professional service contracting requirements.
- 1199 (e) Justification for using professional services. Contract administrators must  
1200 document in the contract file the justification for utilizing a professional  
1201 service contract as opposed to completing the work using county staff. This  
1202 justification may or may not employ a formal cost benefit analysis, depending  
1203 on the circumstances
- 1204 (6) Contract.
- 1205 (a) All contracts, excluding departmental purchase orders, shall be reviewed  
1206 by the corporation counsel to determine if they meet the definition of  
1207 professional services and to verify that the contracts comply with all  
1208 statutes, rules, ordinances, and the county's ethics policy.
- 1209 (b) Approval. The contract must be approved by the office of the corporation  
1210 counsel prior to execution.

- 1211 (c) All provisions of the Code governing administration of contracts must be  
 1212 followed.
- 1213 (d) All contracts which have been approved by action of the county board shall  
 1214 contain language referencing the county board file number and date of  
 1215 county board approval.
- 1216 (e) All professional services contracts shall contain a provision which provides  
 1217 that the contractor shall permit the authorized representatives of the ~~county~~  
 1218 ~~auditor~~ office of the comptroller, after reasonable notice, the right to inspect  
 1219 and audit all data and records of contractor related to carrying out the  
 1220 contract for a period of up to three (3) years after completion of the  
 1221 contract.
- 1222 (f) All contracts will be reviewed and approved, in writing, by the county's risk  
 1223 manager for financial responsibility and liability management, including  
 1224 appropriate insurance provisions and modifications in indemnity  
 1225 agreements.
- 1226 (g) All county departments and institutions administrators are required to notify  
 1227 the Community Business Development Partners division in writing prior to  
 1228 entering into professional services contracts. Annual percentage goals for  
 1229 DBE participation on professional services contracts will be established as  
 1230 set forth by county ordinance. The procedures to be followed by  
 1231 departments regarding DBE participation shall conform to provisions as  
 1232 contained in Chapter 42. No professional services contract shall be issued  
 1233 without review and written approval by the CBDP division that all provisions  
 1234 of Chapter 42 regarding disadvantaged business participation have been  
 1235 met.
- 1236 (h) All contracts shall include the foundation and mechanism for billing for any  
 1237 professional service provided under the agreement.
- 1238 (i) No contract shall be valid until the office of the comptroller has determined  
 1239 that the county has, or will have, the necessary funds to pay the liability  
 1240 that the county may incur under the contract and has countersigned the  
 1241 contract. No contract is valid until so countersigned.
- 1242 (8) ~~Controller~~ Comptroller responsibility.
- 1243 (a) The ~~controller~~ comptroller shall, on a ~~quarterly~~ monthly basis,  
 1244 summarize the reports received from department administrators  
 1245 concerning professional services contracts and send one (1) copy to the  
 1246 committee on finance and audit and one (1) copy to the county  
 1247 executive and one (1) copy to the CBDP office.
- 1248 (b) The ~~controller~~ comptroller shall deny payment for any payment request  
 1249 for professional services submitted by a contractor to an administrator if  
 1250 all conditions of this chapter have not been met. The ~~controller~~  
 1251 comptroller shall report such denials and the reason for denial to the  
 1252 committee on finance and audit along with the ~~quarterly~~ monthly report.  
 1253 In such cases, the administrator may appeal the decision to the finance  
 1254 and audit committee.
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**SECTION 12.**

**Chapter 57 of the General Ordinance of Milwaukee County is struck in its entirety.**

~~57.01. -- Department of audit created, duties.~~

~~(1) There is hereby created an independent "department of audit" for the county with the departmental policies subject to the jurisdiction of the county board through its committee on financial and audit.~~

~~(2) The department shall be in charge of an administrator designated as "director of audits," who shall be appointed by the chairperson of the county board pursuant to the provisions of ss. 63.01 — 63.17, Wis. Stats. and shall be subject to confirmation by the county board.~~

~~(3) The director shall be provided with an adequate number of staff assistants and such other personnel, as in the opinion of the county board are required to carry out the functions and purpose of the department.~~

~~57.02. -- Duties of director of audits.~~

~~The director of audits shall:~~

~~(1) Supervise and be responsible for post auditing the fiscal concerns of the county; such audit requirement to include an annual audit of the county's financial statements and the financial statements of the county's employe retirement system as well as periodic reviews of the fiscal records of all county offices, departments, boards and commissions.~~

~~(2) Examine or cause to be examined by professional consultants, such records and procedures of any county office, department, board or commission as may be necessary relating to program effectiveness, efficiency and propriety of performance, state of compliance with all regulatory authority, and adequacy of internal control over cash and other assets.~~

~~(3) Make such special examinations of the accounts and financial transactions of any county unit as may be requested by county board resolution.~~

~~(4) Prepare written reports of all audits and submit same to the county board with copies to the county executive, department of administration and administrative head of the county unit involved. The report where appropriate shall include recommendations for improvements and efficiencies, and include special instances, if any, of illegal or improper expenditures.~~

~~(5) Reconcile bank accounts pursuant to section 15.15 of the Code.~~

~~57.03. -- Bond of director of audits. The amount of the official bond of the director of audits shall be fixed by the county board and the cost thereof shall be charged to the proper county appropriation.~~

~~57.04. -- Availability of records to director of audits. The documents, books and records of each county office, department, board or commission, or any agency receiving a grant of county funds, or any agency receiving a grant of federal or state~~

1301 funds through the county and for which the county is accountable shall be available to  
1302 the director of audits at any and all times with or without notice. Every county unit and  
1303 grantee is to cooperate with the director of audits and comply with all requests for  
1304 information relating to this function.

1305

1306 **SECTION 13.**

1307

1308 **Chapter 79 of the General Ordinances of Milwaukee County is amended as**  
1309 **follows:**

1310

1311 79.02. - Responsibilities of the director. The director of labor relations shall be  
1312 responsible for:

1313 (1) The negotiation of all collective bargaining agreements with certified bargaining  
1314 representatives of the employees of the county conducted along policy lines  
1315 established by the committee on personnel pursuant to chapter 80. The director of  
1316 labor relations shall not agree, on behalf of the county, to any terms or provisions  
1317 of a negotiated contract without prior direction and approval from the committee.  
1318 Prior to drafting any tentative contract, the director of labor relations shall provide  
1319 the director of human resources and the director of employee benefits with a copy  
1320 of the terms of the proposed agreement for review relative to administration of  
1321 said proposal and shall provide the director of administrative services, fiscal and  
1322 budget administrator and ~~controller~~ comptroller with a copy of the terms of the  
1323 proposed agreement for the comptroller's preparation of a fiscal note relative to  
1324 the proposed agreement. Such fiscal note shall include, at minimum, all  
1325 assumptions used in developing the fiscal note including actuarial assumptions  
1326 where appropriate, calculations, estimates, one-time costs and savings, ongoing  
1327 costs and savings, annual incremental costs as well as cumulative costs and shall  
1328 otherwise be prepared in accordance with established fiscal note policies and  
1329 procedures. Subsequent to preparation of the fiscal note - and prior to the drafting  
1330 of the tentative contract - a copy of the fiscal note shall be provided to the director  
1331 of audits and county board staff for review.

1332

1333 **SECTION 14.**

1334 The provisions of this ordinance shall be effective upon passage and  
1335 publication.

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**Adopted by the Milwaukee County Board of Supervisors**

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**May 24, 2012**