

**COUNTY OF MILWAUKEE**  
**Inter-Office Communication**

**Date:** December 13, 2019

**To:** Supervisor James "Luigi" Schmitt, Chair, Committee on Finance and Audit  
Supervisor Jason Haas Chair, Committee on Parks, Energy and Environment

**From:** Jennifer L. Folliard, Director of Audits

**Subject:** Status Report – Parks Lease and Concession Agreements Audit (File No. 19-591)

At their meetings for the July 2019 cycle, the Committees on Finance & Audit and Parks, Energy & Environment reviewed our audit report "Parks' Agreements Provide Enhanced Opportunities to Residents and Major Revenues are Received but more Attention to Details is Required," and adopted a resolution indicating County Board concurrence with the report recommendations.

Attached is a copy of the ASD "Highlights" page for general information about our audit. The full audit report can be accessed on the Comptroller's website via the following link:

<https://county.milwaukee.gov/files/county/comptroller/Audit/Audit-Reports1/2019/ParkLeaseandConcessionReportORIGINALV.3.pdf>

Also attached is the current status report from Parks management communicating its progress toward implementation of the audit recommendations we made in the audit report. Based on our review of Parks' comments we recognize that some progress has been made. However, due to the additional efforts required to fully implement certain recommendations, plus our desire to either verify or request additional information about other recommendations, all 15 of the recommendations are kept open.

We will follow up with Parks leadership prior to the next status report to conduct a desk review of some of their comments. This status report is informational and due to the remaining efforts required to implement the recommendations, we will facilitate the submission of Parks' next status report for the June 2020 committee meeting cycle.

  
Jennifer L. Folliard

JLF/PAG/cah

**Attachments**

cc: Scott B. Manske, CPA, Milwaukee County Comptroller  
Finance and Audit Committee Members  
Parks, Energy and Environment Committee Members  
Chris Abele, Milwaukee County Executive  
Teig Whaley-Smith, Director, Department of Administrative Services  
Guy Smith, Director, Parks Recreation & Culture  
Kelly Bablitch, Chief of Staff, County Board Staff  
Steve Cady, Research & Policy Director, Office of the Comptroller  
Janelle Jensen, Legislative Services Division Manager, County Clerk's Office  
Shanin Brown, Committee Coordinator, Finance and Audit, County Clerk's Office  
Kelsey Evans, Committee Coordinator, Parks, Energy and Environment, County Clerk's Office