

COUNTY OF MILWAUKEE
Inter-Office Communication

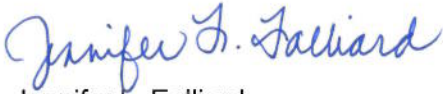
Date: August 28, 2019
To: Supervisor Theodore Lipscomb, Sr., Chair, Milwaukee County Board of Supervisors
From: Jennifer L. Folliard, Director of Audits
Subject: 2018 Countywide Audit Reports

Attached are electronic files of the reports included in the 2018 Countywide audit packet. The auditors' opinions accompanying the reports were issued by Baker Tilly Virchow Krause, LLP (BT) and Coleman & Williams, LTD (CW), as indicated. Also enclosed is the Summary Observations document prepared by Baker Tilly Virchow Krause, LLP, outlining key aspects of the reports.

	<u>Report Title</u>	<u>Firm</u>	<u>Description</u>
a.)	2018 Comprehensive Annual Financial Report	BT	Compilation of annual financial statements, schedules, and supplementary information.
b.)	2018 Single Audit Report	CW	Schedules of expenditures of Federal and State awards and compliance reports.
c.)	Employees' Retirement System 2018 Annual Report of the Pension Board	BT	Annual financial statements, disclosures, and supplemental information.
d.)	General Mitchell International Airport Schedule of Passenger Facility Charges, Revenues and Expenses	CW	Schedule of PFC funds and compliance reports prepared in accordance with regulatory requirements.
e.)	Milwaukee County Paratransit and Transit System Database Reports	CW	Compliance reports and information prepared in accordance with regulatory requirements.
f.)	2018 Communications to Those Charged with Governance and Management	BT	Opportunities for strengthening internal controls and improving operating efficiency, includes recommendations and responses.
g.)	Audit Communications Letter to Board of Supervisors	BT	Matters required by professional standards to be reported to the Finance & Audit Committee by Baker Tilly Virchow Krause, LLP.
h.)	Milwaukee County Paratransit and Transit System Database Report – 10 Yr. Review	CW	Attestation that MCTS's accounting system meets FTA requirements. Performed on a 10-year cycle.

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This item is informational. Please refer the report packet to the Finance and Audit Committee.



Jennifer L. Folliard

JLF/PAG/cah

Enclosures

cc: Scott B. Manske, CPA, Milwaukee County Comptroller
Milwaukee County Board of Supervisors
Chris Abele, Milwaukee County Executive
Teig Whaley-Smith, Director, Department of Administrative Services
Joseph Lamers, Budget Director, Department of Administrative Services
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