

## Code of Ordinances Milwaukee County

### 34.09. Audit.

- (1) The comptroller shall perform all audit functions related to county government in accordance with governmental auditing standards issued by the comptroller general of the United States and generally accepted auditing standards. Those duties shall include, but are not limited to, the following:
  - (a) All duties and all powers and responsibilities conferred upon the clerk as auditor under s. 59.47(1), Wis. Stats.
  - (b) All duties imposed and conferred upon the comptroller by resolution of the county board.
  - (c) 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. Effective January 1, 2024, the audit of the county's employee retirement system shall be performed by the Legislative Audit Bureau pursuant to Wis. Stat. § 13.94(10(x)).
  - (d) 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.
  - (e) Make such special examinations of the accounts and financial transactions of any county unit as may be requested by county board resolution.
  - (f) 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.
  - (g) Reconcile bank accounts pursuant to section 15.15 of the Code.
- (2) Availability of records to comptroller. 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 funds through the county and for which the county is accountable shall be available to the director of audits at any and all times with or without notice. The documents, books and records of any agency or vendor using county property, or any vendor performing services for or on behalf of the county shall be available to the director of audits with or without notice. Further, every county office, board or commission shall include language, provided by the Audit Services Division, in all contracts requiring the right to audit by the county in accordance with this section. Every county unit and grantee shall cooperate with the director of audits and comply with all requests for information relating to this function.

### 34.095. Investigations concerning fraud, waste, and abuse.

The office of the comptroller—audit services division, having established a hotline for the purposes of receiving and investigating allegations of fraud, waste, and abuse in Milwaukee County government, the following shall apply:

- (a) The audit services division is authorized to investigate allegations of fraud, waste, or abuse. Powers of the audit services division include those described in section 34.09.

- (b) All county employees, officers, elected officials, vendors, contractors, subcontractors, and applicants, unless otherwise excluded, shall cooperate by providing complete, true, and honest records and testimony in any and all investigations conducted pursuant to this chapter.
- (c) All county departments', offices', contractors', and subcontractors' premises, personnel, equipment, records, documents, books, and papers, unless otherwise excluded, shall be made available to the director of audits, his agent or designee at any and all times with or without notice. For contractors and subcontractors, this provision shall be enforceable for three (3) years following the date of last payment.
- (d) Any and all county contracts and solicitations for contracts shall include a statement that the contractor and any subcontractors understand and will abide by the requirements of this chapter.
- (e) No county employee, officer, elected official, vendor, contractor, or subcontractor shall retaliate against any person who in good faith reports to, assists, cooperates with, provides information to, or contacts the audit services division regarding fraud, waste, or abuse.
- (f) No person shall willfully or otherwise knowingly interfere with or obstruct an investigation conducted by announced audit personnel pursuant to this chapter.
- (g) Investigation information, files, and records shall be confidential and shall not be disclosed except as required by law and except as needed to properly investigate allegations of fraud, waste, and abuse, including but not limited to, disclosure to law enforcement and regulatory agencies.
- (h) The audit services division shall submit to the county executive and the county board an annual report describing the activities related to fraud, waste, and abuse in Milwaukee County government in the preceding year.
- (i) All county employees, officers, elected officials, vendors, contractors, and subcontractors are required to report in a reasonable amount of time to the audit services division all known instances or allegations of fraud, waste, and abuse in Milwaukee County government.
- (j) No person shall knowingly make a materially false statement which the person does not believe to be true at the time of the statement to the audit services division concerning fraud, waste, and abuse.
- (k) Any person subject to the requirements of this chapter who willfully violates any provision of this chapter may be subject to disciplinary action, including but not limited to, discharge from employment, debarment from doing business with Milwaukee County, and/or a citation issued under section 63.09(2) of the ordinances carrying a cash deposit and maximum penalty of one hundred dollars (\$100.00) for each day that a violation occurs.
- (l) The provisions of this Code shall be deemed severable and it is expressly declared that the county board would have passed the other provisions of this Code irrespective of whether or not one (1) or more provisions may be declared invalid, and if any provision of this Code or the application thereof to any person or circumstances is held invalid, the remainder of the Code and the application of such provisions to other persons or circumstances shall not be affected thereby.