

**County of Milwaukee
Summary Observations From Our 2023 Audit
Presented to the County Board of Supervisors
September 2024**

Audit Service Team

Paul Frantz, Partner, Baker Tilly US, LLP
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Baker Tilly has subcontracted with Coleman & Williams to provide audit services to Milwaukee County and issue the reports on compliance with federal and state awards and the Milwaukee Mitchell International Airport PFC and the Milwaukee County Transit System Database reports.

I. Reports Issued by Baker Tilly

Report Titles / Information Included Within Reports

a. 2023 Annual Comprehensive Financial Report

2023 financial statements of the County including the independent auditors' report, management's discussion and analysis, introductory and statistical sections.

b. Reporting and Insights from the 2023 Audit

Material weaknesses identified

Information regarding the audit process.

Matters required by professional standards to be reported annually to the County Board of Supervisors by Baker Tilly.

Informational points.

c. 2023 Communication to Those Charged with Governance and Management

Business and internal control comments and observations identified during the audit including County management's responses to the comments and observations.

II. Audit Results by Baker Tilly

- a. Current year scope for testing and reporting to management was determined based on our overall risk assessment and is relatively consistent with the prior year.

- b. Opinions issued

The financial statements are fairly presented in accordance with accounting principles generally accepted in the United States of America applied on a consistent basis.

Implementation of GASB Statement No. 96

All appropriate disclosures have been properly presented in the financial statements.

- c. Other Observations

We received full cooperation from the County and had a good working relationship

We look forward to continuing our relationship with the County.

III. Reports Issued by Coleman & Williams

- a. Milwaukee Mitchell International Airport Schedule of Passenger Facility Charges for the Year Ended December 31, 2023

Schedule of PFC funds and compliance reports.

- b. Milwaukee County Paratransit and Transit System Database Reports

Compliance reports.

IV. Reports to be Issued by Coleman & Williams

- a. 2023 Single Audit Report

Schedules of Federal and State awards for the year ended December 31, 2023 and related compliance reports and opinions.

V. Questions