

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

**Date:** March 27, 2017  
**To:** Theodore Lipscomb, Sr., Milwaukee County Board Chairman  
**From:** Jerome J. Heer, Director of Audits  
**Subject:** External Quality Review of the Office of the Comptroller's Audit Services Division

Wisconsin State Statute §§ 59.255(i) requires our office to perform our work in compliance with government auditing standards issued by the Comptroller General of the United States. Those standards require that our office undergo a periodic external quality review. The enclosed report represents the results of that review for the period July 1, 2013 through June 30, 2016.

The review was conducted under the auspices of the Association of Local Government Auditors by a team of seasoned professionals from two respected local government audit offices.

We are proud of the fact that the review team has given us a 'clean' opinion. The team also made one observation in its management letter. We agree with the observation and will implement the corresponding suggestions.

Please refer the review to the Finance and Audit Committee.

Sincerely,



Jerome J. Heer

Attachments

JJH/cah

cc: Scott B. Manske, CPA, Milwaukee County Comptroller  
Chris Abele, Milwaukee County Executive  
Supervisor Peggy West, Chair, Committee on Finance & Audit  
Kelly Bablitch, Chief of Staff, County Board Staff  
Steve Cady, Research & Policy Director, Office of the Comptroller  
Janelle Jensen, Chief Committee Coordinator, Office of the County Clerk