

COUNTY OF MILWAUKEE
Inter-Office Communication

Date: August 20, 2021
To: Supervisor Marcelia Nicholson, Chair, Milwaukee County Board of Supervisors
From: Jennifer L. Folliard, Director of Audits
Subject: 2020 Countywide Audit Report Packet

Attached are electronic files of the reports and documents, prepared by the County's external auditors, included in the 2020 Countywide audit report packet. The auditors' opinions accompanying the reports were issued by Baker Tilly USA, LLP (BT) and Coleman & Williams, LTD (CW), as noted below. Also enclosed is the Audit Summary Observations document prepared by Baker Tilly to outline key aspects of the reports.

<u>Report/Document Title</u>	<u>Firm</u>	<u>Description</u>
a.) 2020 Annual Comprehensive Financial Report	BT	Compilation of annual financial statements, schedules, and supplementary information.
b.) 2020 Single Audit Report *	CW	Schedules of expenditures of Federal and State awards and compliance reports.
c.) Employees' Retirement System 2020 Annual Report of the Pension Board	BT	Annual financial statements, disclosures, and supplemental information.
d.) Milwaukee Mitchell International Airport Schedule of Passenger Facility Charges, Revenues and Expenses	CW	Schedules of PFC funds and compliance reports prepared in accordance with regulatory requirements.
e.) 2020 Transit System Agreed Upon Procedures Specified by FTA	CW	Compliance reports and information prepared in accordance with FTA requirements.
f.) 2020 Communications to Those Charged with Governance and Management **	BT	Opportunities for strengthening internal controls and improving operating efficiency. Includes recommendations and responses.
g.) Reporting and insights from 2020 audit	BT	Matters required by professional standards to be reported to the Milwaukee County Board of Supervisors.

* *The 2020 Single Audit Report has been delayed and it may be appended later or submitted in the October Cycle.*

** *To avoid disclosing a potential County information systems vulnerability publicly, we requested that Baker Tilly reference but not describe in its Communications to Those Charged with Governance and Management document (item f., above), one matter where a recommendation to improve system reliability or security was made to the Information Management Services Division. It is for this reason we request this matter be presented in closed session.*

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

Supervisor Marcella Nicholson, Chair, Milwaukee County Board of Supervisors
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Jennifer L. Folliard

JLF/PAG/cah

Enclosures

cc: Scott B. Manske, CPA, Milwaukee County Comptroller
Milwaukee County Board of Supervisors
David Crowley, Milwaukee County Executive
Aaron Hertzberg, Director, Department of Administrative Services
Joseph Lamers, Budget Director, Department of Administrative Services-Fiscal Affairs
Kelly Bablitch, Chief of Staff, County Board Staff
Steve Cady, Research & Policy Director, Office of the Comptroller
Janelle Jensen, Legislative Services Division Manager, Office of the County Clerk