



Milwaukee County

Meeting Minutes Committee on Audit

Chairperson: Supervisor Jack Eckblad
Vice-Chairperson: Supervisor Felesia A. Martin
Supervisor Deanna Alexander
Supervisor Shawn Rolland
Supervisor Kathleen Vincent
Supervisor Sky Z. Capriolo

Coordinator: Ethan T. Masarik (414) 278-4251
Research Analyst: Jane Geyer (414) 278-4742

Monday, September 9, 2024

3:00 PM

Room 203-R and Microsoft Teams
County Legislative Information Center

HYBRID MEETING

This meeting was held in Room 203-R, and was live-streamed on the County Legislative Information Center: <https://milwaukeecounty.legistar.com/Calendar.aspx>

Call to Order

Roll Call at 3:04 p.m.

Present 3 - Martin, Capriolo and Eckblad

Excused 3 - Alexander, Rolland and Vincent

**AUDIT SERVICES DIVISION
OFFICE OF THE COMPTROLLER - 6**

- 1 [24-732](#) From the Director of Audits, providing an informational packet of reports from 2023 countywide audit services prepared by the County's External Auditors (**INFORMATIONAL ONLY UNLESS OTHERWISE DIRECTED BY THE COMMITTEE**)

Attachments: [24-732 REPORT](#)
 [24-732 AUDIT SUMMARY OBSERVATIONS](#)
 [24-732 ANNUAL COMPREHENSIVE FINANCIAL REPORT \(258 pages\)](#)
 [24-732 REPORTING INSIGHTS FROM 2023 AUDIT](#)
 [24-732 COMMUNICATION TO GOVERNANCE AND MANAGEMENT](#)
 [24-732 SCHEDULE OF PASSENGER FACILITY CHARGES](#)
 [24-732 MCTS TRANSIT DATA REPORT](#)

APPEARANCES:

Jennifer Folliard, Director of Audits, Audit Services Division, Office of the Comptroller

Ethan T. Masarik, Committee Coordinator, Legislative Services, Office of the County Clerk

Paul Frantz, Principal, Baker Tilly US, LLP, appeared virtually and spoke for information only regarding this Informational Report.

This Informational Report was **DISCUSSED WITH NO ACTION TAKEN**.

Roll Call at 3:21 p.m.

Present 4 - Martin, Rolland, Capriolo and Eckblad

Excused 2 - Alexander and Vincent

Supervisor Shawn Rolland appeared virtually for today's meeting.

Supervisor Kathleen Vincent was not present at the time the roll was called, but appeared virtually later in the meeting.

CLOSED SESSION - ITEM 2

The Committee may adjourn into closed session under the provisions of Section 19.85(1)(d), Wisconsin State Statutes (State Statutes), for the purpose of considering strategy for crime detection or prevention; and Section 19.85(1)(e), State Statutes, for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

At the conclusion of the closed session, the Committee may reconvene in open session to take whatever action(s) it may deem necessary.

A motion was made by Supervisor Martin to ADJOURN INTO CLOSED SESSION to consider Item 2, under the provisions of Sections 19.85(1)(d) and 19.85(1)(e), State Statutes. The motion PREVAILED by the following vote:

Aye: 4 - Martin, Rolland, Capriolo and Eckblad

Excused: 2 - Alexander and Vincent

2 [24-729](#)

From the Director of Audits, providing a confidential informational report on information technology internal control recommendations associated with the external audit of Milwaukee County's annual financial statements **(INFORMATIONAL ONLY UNLESS OTHERWISE DIRECTED BY THE COMMITTEE)**

Attachments: [24-729 REPORT](#)

APPEARANCES:

Jennifer Folliard, Director of Audits, Audit Services Division, Office of the Comptroller

Ethan T. Masarik, Committee Coordinator, Legislative Services, Office of the County Clerk

Item 2 was discussed in both Open and Closed Session.

This Informational Report was DISCUSSED WITH NO ACTION TAKEN.

The Committee was in Closed Session from 3:22 p.m. to 3:44 p.m.

The Committee Reconvened in Open Session at 3:44 p.m.

A motion was made by Supervisor Martin that the Committee RECONVENE in Open Session. The motion PREVAILED by the following vote:

Aye: 4 - Martin, Vincent, Capriolo and Eckblad

Excused: 2 - Alexander and Rolland

Upon reconvening in Open Session, the roll was taken and 4 members were present.

Roll Call at 3:46 p.m.

Present 4 - Martin, Vincent, Capriolo and Eckblad

Excused 2 - Alexander and Rolland

Supervisor Kathleen Vincent appeared virtually for today's meeting.

- 3 [24-728](#) From the Director of Audits, submitting an audit report titled, *Courthouse Access Keycards: Controls Needed to Ensure Keycards are Deactivated When Users Terminate.*

- Attachments:** [24-728 REPORT](#)
 [24-728 RESOLUTION](#)
 [24-728 FISCAL NOTE](#)
 [24-728 REPORT HIGHLIGHTS \(received 08/28/24\)](#)
 [24-728 POWERPOINT \(received 09/09/24\)](#)
 [24-728 COUNTY BOARD RESOLUTION](#)

APPEARANCES:
Jennifer Folliard, Director of Audits, Audit Services Division (ASD), Office of the Comptroller (Comptroller)
Molly Pahl, Deputy Director of Audits, ASD, Comptroller
Stuart "Stu" Carron, Director, Facilities Management Division, Department of Administrative Services

A motion was made by Supervisor Vincent that this Action Report be RECOMMENDED FOR ADOPTION. The motion PREVAILED by the following vote:

Aye: 4 - Martin, Vincent, Capriolo and Eckblad

Excused: 2 - Alexander and Rolland

- 4 [24-701](#) From the Director of Audits, an informational report on the status of recommendations contained in the Data Governance Audit Report **(INFORMATIONAL ONLY UNLESS OTHERWISE DIRECTED BY THE COMMITTEE)**

Attachments: [24-701 REPORT](#)
 [24-701 EXECUTIVE SUMMARY](#)
 [24-701 STATUS OF IMPLEMENTATION](#)

APPEARANCE:
Jennifer Folliard, Director of Audits, Audit Services Division, Office of the Comptroller

This Informational Report was **DISCUSSED WITH NO ACTION TAKEN.**

- 5 [24-733](#) From the Director of Audits, providing an informational status report on recommendations from the Parks Cash Count Audit **(INFORMATIONAL ONLY UNLESS OTHERWISE DIRECTED BY THE COMMITTEE)**

Attachments: [24-733 REPORT](#)
 [24-733 STATUS OF IMPLEMENTATION](#)

APPEARANCE:
Jennifer Folliard, Director of Audits, Audit Services Division, Office of the Comptroller

This Informational Report was **DISCUSSED WITH NO ACTION TAKEN.**

- 6 [24-737](#) From the Director of Audits, an informational status report on recommendations from the Surveys Audit Report **(INFORMATIONAL ONLY UNLESS OTHERWISE DIRECTED BY THE COMMITTEE)**

Attachments: [24-737 REPORT](#)
 [24-737 EXECUTIVE SUMMARY](#)
 [24-737 STATUS OF IMPLEMENTATION](#)

APPEARANCE:
Jennifer Folliard, Director of Audits, Audit Services Division, Office of the Comptroller

This Informational Report was **DISCUSSED WITH NO ACTION TAKEN.**

E-COMMENTS - 1

- 7 [24-68](#) eComments submitted to the Committee on Audit via the County Legislative Information Center (CLIC).

*The Office of the County Clerk collects eComments via CLIC, and appends these official public records to Reference File No. 24-68 at the conclusion of each meeting.

There were no appearances for Item 7.

There were no eComments submitted for the September 9, 2024, meeting.

The September 9, 2024, record of eComments was DISCUSSED WITH NO ACTION TAKEN.

The foregoing items were not considered in agenda order.

Length of Meeting: 3:04 p.m. to 4:26 p.m.

Adjourned,

**Ethan T. Masarik
Committee Coordinator
Legislative Services, Office of the County Clerk
Committee on Audit**

Deadline for the next meeting:

The next regular meeting for the Committee on Audit is Monday, December 2, 2024, at 3:00 p.m.

Approval Tracking System review must be completed in Legistar on or before WEDNESDAY, November 13, 2024, at 5:00 p.m., for the December meeting cycle.