

Biennial Report

January 1, 1997 - December 31, 1998

State Auditor – Janice Mueller

LEGISLATIVE AUDIT BUREAU

The Bureau is a nonpartisan legislative service agency responsible for conducting financial and program evaluation audits of state agencies. The Bureau's purpose is to provide assurance to the Legislature that financial transactions and management decisions are made effectively, efficiently, and in compliance with state law and that state agencies carry out the policies of the Legislature and the Governor. Audit Bureau reports typically contain reviews of financial transactions, analyses of agency performance or public policy issues, conclusions regarding the causes of problems found, and recommendations for improvement.

Reports are submitted to the Joint Legislative Audit Committee and made available to other committees of the Legislature and to the public. The Audit Committee may arrange public hearings on the issues identified in a report and may introduce legislation in response to the audit recommendations. However, the findings, conclusions, and recommendations in the report are those of the Legislative Audit Bureau. For more information, contact the Bureau at 131 W. Wilson Street, Suite 402, Madison, WI 53703, (608) 266-2818, or Leg.Audit.Info@legis.state.wi.us.

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State of Wisconsin \ LEGISLATIVE AUDIT BUREAU

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January 15, 1999

Governor Tommy G. Thompson and
Members of the Legislature
State Capitol
Madison, Wisconsin 53702

Dear Governor Thompson and Members of the Legislature:

This is the biennial report of the operations and performance of the Legislative Audit Bureau for the period January 1, 1997 through December 31, 1998, as required by s. 13.94(1)(j), Wis. Stats.

The Legislative Audit Bureau is a nonpartisan service agency of the Wisconsin Legislature and is responsible for conducting financial and program evaluation audits to assist the Legislature in its oversight of executive branch agencies. The Bureau's reports are received and reviewed by the Joint Legislative Audit Committee. On December 31, 1998, Audit Committee members were:

Senator Mary A. Lazich, Co-chairperson
chairperson

Senator Peggy Rosenzweig
Senator Gary Drzewiecki
Senator Robert Wirch
Senator Kimberly Plache

Representative Carol Kelso, Co-

Representative Stephen Nass
Representative John Gard
Representative Gregory Huber
Representative Robert Ziegelbauer

During 1997 and 1998, the Audit Bureau completed audits and evaluations of a wide range of programs and issues affecting state and local government. This report includes a description of the Bureau and its responsibilities and a summary of our work during this period.

Respectfully submitted,

Janice Mueller
State Auditor

JM/ce

LEGISLATIVE AUDIT BUREAU RESPONSIBILITIES

The Legislative Audit Bureau is a nonpartisan legislative service agency that assists the Legislature in maintaining effective oversight of state programs. The Bureau conducts objective audits and evaluations of state agency operations to ensure financial transactions have been made in a legal and proper manner and to determine whether programs are administered effectively, efficiently, and in accordance with the policies of the Legislature and the Governor. The results of these evaluations are provided to the Legislature, along with recommendations for improvements in agency operations.

The Bureau was created by Chapter 659, Laws of 1965. Before its creation, financial audits were performed by the Department of State Audit, an executive branch department created in 1947. The director of the Legislative Audit Bureau is the State Auditor, appointed by the Legislature's Joint Committee on Legislative Organization. The Joint Legislative Audit Committee, which has advisory responsibilities for the Bureau, may direct it to conduct audits and evaluations, receives reports issued, may conduct hearings on Audit Bureau reports, and may introduce legislation pertaining to Audit Bureau recommendations.

Audit Committee Membership

The letter of transmittal lists Audit Committee members on December 31, 1998. However, other legislators served on the committee in 1997 and 1998.

Prior to April 1998, the Senate members of the Audit Committee included Senator Robert Wirch, co-chairperson; Senator Joseph Wineke; Senator Brian Burke; Senator Peggy Rosenzweig; and Senator Dale Schultz. Other changes to the Committee in 1998 included the appointment of Senator Gary Drzewiecki in December 1998, replacing Senator Tim Weeden, who resigned from the Senate in that month; the appointment of Representative Robert Ziegelbauer in June 1998, replacing Representative Doris Hanson, who resigned from the Legislature in May 1998; the appointment of Representative Carol Kelso as the Committee's co-chair in April 1998, replacing former Representative Mary Lazich, who was elected to the Senate and became Senate co-chair in that month; and the appointment of Representative Steven Nass in April 1998, who filled the vacancy created by Representative Kelso's appointment as co-chair.

Committee changes in 1997 included the appointment of Representative Gard in November 1997, replacing Representative Scott Jensen, who became Assembly Speaker.

Statutory Responsibilities

Under s. 13.94, Wis. Stats., and other provisions, the Legislative Audit Bureau's responsibilities include:

- conducting post-audits of the accounts of every state department at least once every five years;
- reviewing the performance and program accomplishments of state departments;
- providing an annual audit opinion on the State's financial statements as prepared by the Department of Administration;
- auditing annually the Department of Employee Trust Funds;
- auditing annually the Capital Improvement Fund and the Bond Security and Redemption Fund;
- requiring each department to file annually with the Bureau a report on all receivables due the State;
- conducting an annual financial audit and a biennial performance audit of the Wisconsin Investment Board;
- conducting an annual financial audit and a biennial performance audit of the Gaming Board and the Wisconsin Lottery, and verifying odds of winning a lottery game;
- auditing biennially the books and accounts of the State Treasurer, the central accounting records of the Department of Administration, the expenditures from the state appropriation to the Medical College of Wisconsin, and the expenditures under the Higher Educational Aids Board contract for dental education services and the Department of Health and Family Services' contract for dental clinic services;
- biennially auditing school district eligibility, performance criteria, and state aid payments under the Children At Risk program;
- auditing at least once every three years the State Life Insurance Fund, the Local Government Property Insurance Fund, and the Patients Compensation Fund;

- examining at least once every five years the extent to which state agencies purchase materials, supplies, or equipment manufactured outside the United States;
- auditing, as needed, the records of providers of medical assistance under ch. 49, Wis. Stats.; Wisconsin Technical College District Boards; and corporations, institutions, associations, or other organizations that receive more than 50 percent of their annual budgets from appropriations made by state law;
- providing audit services at the request of the Elections Board;
- auditing any county, city, village, town, or school district, as directed by the Joint Legislative Audit Committee;
- certifying to the Treasurer the balance in the Treasury when the Treasurer assumes and leaves office;
- auditing cooperatives to which state funds are appropriated;
- providing audit services not required by law that are requested by state departments and the federal government, and charging a reasonable amount for such services; and
- disseminating information concerning departmental accounting, auditing, and fiscal matters.

Further, the Audit Bureau is responsible for conducting a special examination of the accounts and financial transactions of any department or office as the Governor, Legislature, Joint Committee on Legislative Organization, or Joint Legislative Audit Committee directs.

During 1997 and 1998, the Bureau was directed, by statute, to conduct a number of one-time audits of state programs. Three of these audits were:

- an evaluation of the feasibility of replacing the sales tax on food and beverages sold from vending machines with a permit fee, which we released in January 1998 as report 98-1;
- a financial audit of mass transit services provided to University of Wisconsin (UW) campuses, which will be released early in 1999; and

- an evaluation of the full-time open enrollment program under s. 118.15, Wis. Stats., which allows students in grades K-12 to attend public schools outside their districts. Our report is to be released by July 1, 2002.

In addition, statutes directed the Bureau to monitor the Department of Natural Resources' environmental cooperation pilot program to reduce water and air pollution and requested that we evaluate counties' use of secure detention for juveniles and the effectiveness of secure detention as a sanction for a violation of a truancy order. A report on secure detention will be released in 1999.

Statutory requests for two future audits grew out of our 1997 and 1998 evaluations of nurse aide misconduct investigations (report 97-19) and nursing home regulation (report 98-2). We have been asked to report during the 1999-2001 biennium both on the Department of Health and Family Services', the Department of Regulation and Licensing's, and any private contractor's investigations of abuse of vulnerable populations, and on the adequacy of the Department of Health and Family Services' responses to complaints concerning inadequate staffing in specific nursing homes. In addition, the Joint Committee on Finance has requested that we evaluate the child abuse and neglect prevention grant the Department of Health and Family Services' Bureau of Milwaukee Child Welfare will award in calendar year 1999.

We are required by statutes to review the statements of economic interest and reports of economic transactions that members and employees of the State Investment Board file with the Ethics Board on a quarterly basis. Audit Bureau staff examine these documents to ensure Investment Board members and staff follow the policies established by the Board and the Executive Director to avoid the appearance of a conflict of interest in making investment decisions.

Finally, the terms of the gaming compacts between the State of Wisconsin and 11 Wisconsin Indian Tribes specify that the Legislative Audit Bureau must receive copies of all annual financial and biennial security audits of gaming operations conducted under the compacts. The Bureau has the option of commenting on audit engagement letters and accounting and audit procedures.

Audit Topic Selection

Audits conducted by the Audit Bureau are selected in one of four ways: they may be required by state legislation; initiated at the direction of the Joint Legislative Audit Committee; required by a state agency as a condition of receipt of funds; or initiated by the Audit Bureau when, for example, problem areas have been identified during previous audits. Legislators and others seeking to have an audit performed typically direct their requests to the Joint Legislative Audit Committee, which decides whether the audit should be conducted.

Audit Bureau Communications

At the conclusion of an audit, the Bureau submits a detailed report to the Legislature. Findings, analyses, conclusions, and recommendations or options for improvement or change are a part of every report. Reports issued by the Bureau are reviewed by the Joint Legislative Audit Committee, which may hold public hearings on the reports. Interested parties are invited to appear at these hearings. Audit Bureau staff assist the Legislature by conducting briefings with individual legislators and making appearances before other legislative committees. The Audit Bureau also helps to draft legislation related to reports it has issued.

In addition to reports to the Legislature, and usually in conjunction with them, the Audit Bureau issues management letters to agencies. Management letters contain recommendations for agency improvements but do not require direct legislative action. Unnumbered reports or letters concerning agencies or programs are also issued each year in lieu of formal numbered audit reports.

Budget

The Legislative Audit Bureau has an annual operating budget of approximately \$5.3 million and an authorized staffing level of 86.8 positions. General purpose revenue expenditures totaled \$3.48 million for fiscal year (FY) 1996-97 and \$3.60 million for FY 1997-98. The Bureau also receives and expends program revenue from audit contracts with other state agencies. Total program revenue expenditures were \$1.20 million in FY 1996-97 and \$1.09 million in FY 1997-98.

RECENT DEVELOPMENTS

The Bureau experienced a change in leadership in 1998. Dale Cattanach, who had served as State Auditor for 19 years, retired in February after a distinguished career in state government. In March, Janice Mueller was named to lead the organization, which includes program evaluation and financial auditing staff, an information systems support unit, and administrative staff. The Bureau's structure is shown on page 35.

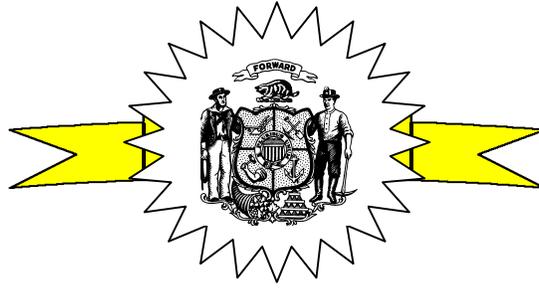
Noteworthy developments during the biennium include successful completion of an external peer review by senior auditors from several other states, recognition by the Government Finance Officers Association for excellence in financial reporting, and early compliance with new federal requirements for conducting the State of Wisconsin Single Audit. In addition, computer technology has affected the Bureau in a number of ways. For example, we have increased efforts to ensure the security of state agencies' critical information systems, improved auditors' access and capabilities for evaluating the State's electronic financial records, and made Audit Bureau reports more readily accessible via the Internet.

Retirement of Dale Cattanach

After nearly 35 years of service to the State, during which he established the Legislative Fiscal Bureau, served as Secretary of the Department of Transportation, and managed development of the Legislative Audit Bureau's program evaluation capacities while maintaining its financial auditing capabilities, Dale Cattanach retired from his position as State Auditor on February 28, 1998. Before he left state service, his integrity, leadership, compassion, judgment, and numerous achievements were acknowledged by legislators, the Governor and his predecessors, the leaders of various agencies, past and present Audit Bureau staff, and countless others who have witnessed his commitment and untiring efforts to promote good government. 1997 Assembly Joint Resolution 107, which commends Mr. Cattanach's outstanding service, is reproduced on page 10.

Janice Mueller, who had served the Bureau most recently as Executive Assistant, was appointed State Auditor by the Joint Committee on Legislative Organization in March 1998. She has pledged to maintain high standards of legislative service, produce high-quality financial and program evaluation audits, and provide innovative options and recommendations for addressing identified problems.

THE STATE OF WISCONSIN



1997 ASSEMBLY JOINT RESOLUTION 107

Relating to: commending State Auditor Dale Cattanaach on the occasion of his retirement.

WHEREAS, Dale Cattanaach began his career in public service as the first director of the Legislative Fiscal Bureau, serving from 1963 to 1977 and establishing the bureau as a nonpartisan source of fiscal and program information and analyses for the Wisconsin legislature and in particular the Joint Committee on Finance; and

WHEREAS, he was appointed secretary of the Wisconsin Department of Transportation and served in that position with distinction from 1977 to 1979; and

WHEREAS, he became state auditor on January 1, 1979, and has led this nonpartisan service agency for the past 19 years, creating a highly respected bureau that consistently provides the legislature, and in particular the Joint Legislative Audit Committee, with assurances that financial transactions and program management decisions are made effectively, efficiently and in compliance with state law and that state agencies carry out the policies of the legislature and governor; and

WHEREAS, his abilities have been recognized nationally and reflected in his many years of service to the National Conference of State Legislatures in various capacities; including serving as staff chair, its highest legislative staff position; serving as secretary-treasurer of the Foundation for State Legislatures and serving on the Governmental Accounting Advisory Council; and

WHEREAS, his public service has won him numerous awards and honors, including the Lifetime Achievement Award in Program Evaluation given by the National Conference of State Legislatures and the Public Administrator of the Year award from the Wisconsin Capital Chapter of the American Society for Public Administration; and

WHEREAS, his compassion for others is recognized by his countless hours of volunteer work for various organizations in the state; and

WHEREAS, he has been a trusted source of information for legislators, others in state government and the public because of his devotion to the highest standards of public service, his common sense, his intellect and his hard work; and

WHEREAS, his integrity, strength of character, dedication to public service and outstanding service to the legislative branch of Wisconsin government embody the ideal of public service; and

WHEREAS, Dale Cattanaach will retire from public service on February 28, 1998; now, therefore, be it

Resolved by the assembly, the senate concurring, That the members of the Wisconsin legislature congratulate Dale Cattanaach on his almost 35 years of outstanding public service, commend the distinguished service that he has rendered to them and to the citizens of the state and extend to him their best wishes for his continued success and a long and happy retirement.

Peer Review

The Legislative Audit Bureau performs financial audits in accordance with Government Auditing Standards developed by the Comptroller General of the United States. One general standard, which ensures the other standards are being followed, is for a periodic, external review of agency policies and procedures to be conducted by the Bureau's peers. In 1997, our financial auditing policies and procedures were reviewed under the auspices of the National State Auditors Association. Review team members were senior audit staff from several other states.

Among the topics addressed by reviewers were the selection and training of staff, documentation standards, and auditing of computerized systems. The team also performed an in-depth review of a sample of Audit Bureau reports and associated workpapers, including the annual audit of the state's general purpose financial statements.

In its final report, the review team concluded that the Bureau's system of quality control over our financial audits "was operating effectively and provided reasonable assurance of compliance with generally accepted government auditing standards."

Financial Reporting

The State of Wisconsin has prepared a comprehensive annual financial report since 1990. This report is important in assisting those interested in evaluating the financial status of the State, such as the institutions that provide bond ratings. In both 1997 and 1998, the State sought and received the Government Finance Officers Association's *Certificate of Achievement for Excellence in Financial Reporting* for meeting the highest standards in governmental accounting and reporting. This award was the culmination of years of efforts by the State Controller's office, agency accountants, and the Audit Bureau to improve financial reporting by the State.

Our audit opinion for the State's comprehensive annual financial report for FY 1996-97 was unqualified; however, we qualified our opinion for the FY 1997-98 report because of uncertainties related to year 2000 computer programming issues. Although we determined through a survey that state agencies were making progress toward addressing matters that require disclosure in the general purpose financial statements, uncertainty about the ultimate success of agency efforts led to our qualification for the FY 1997-98 comprehensive annual financial report and other financial audit opinions. It is not expected that qualification of the comprehensive annual financial report will affect bond raters'

appraisal of the State's financial position. The Audit Bureau will continue to monitor efforts to address year 2000 issues as part of regular financial audit procedures.

Single Audit Changes

As a condition of receiving federal funds, the State must meet the requirements of the federal Single Audit Act and related federal regulations. Since the Act took effect in 1984, the Bureau has conducted "single audits" of state agencies to ensure that federal funds are expended in accordance with federal standards and that major program compliance requirements, such as participant eligibility and state matching funds, are met. In July 1996, the Single Audit Act was amended significantly. Two changes affected our audit approach: 1) audit requirements were made uniform for governmental units, higher education institutions, and nonprofit organizations; and 2) a risk-based approach was instituted for selecting federally funded programs for detailed auditing.

Although the new law allowed the State to delay implementation of these changes for a year, the Audit Bureau chose to adopt the new requirements at our first opportunity, which was for the audit of FY 1996-97. In completing this audit, we directed our efforts to the programs we believed represented the highest risks for noncompliance and combined the previously separate single audits of state agencies and UW System. The risk-based approach to selecting grants allowed us to give audit attention to 16 federal grants that had not been audited in detail before, without increasing our overall audit effort. Combining the single audits of UW System and state agencies allowed us to be more efficient in our audit effort and created savings in report preparation and distribution costs.

Our FY 1996-97 single audit workpapers and our methodology for selecting grants to audit were reviewed by auditors from the federal departments of Education, Transportation, and Health and Human Services. The federal quality assurance team concluded that the audit met federal requirements and that our report was well-supported.

Information Systems

The Bureau has responded to advances in computer technology by increasing efforts to ensure the security of critical information systems used by state agencies. During the past two years, we have conducted extensive security audits of the computing centers operated by the Department of Administration and the University of Wisconsin. In addition, a member of our staff has been designated Information Systems Consulting Auditor and given responsibility to ensure that

critical programs such as payroll systems are tested for proper controls. All financial staff receive in-house and on-the-job training to advance their skills in auditing systems.

The Bureau's information systems support unit has developed a data base that gives financial audit and program evaluation staff efficient access to the State's centralized financial records, whether they are in the office or in the field. It has also developed a help desk to assist staff in using computer technology and available information as efficiently as possible. Staff working in the field have laptop computers that allow them access to the Bureau's centralized data base.

To make Audit Bureau reports and other agency information more widely available, the Bureau developed a presence on the Internet. Initially, our Website (www.legis.state.wi.us/lab) included detailed summaries of our reports; beginning late in 1998, entire reports were made available on-line. The information systems support unit has also developed an Intranet page that makes staff manuals, audit schedules, forms, and other materials readily available to staff, even when they are at remote locations.

NOTEWORTHY REPORTS ISSUED

The Audit Bureau's work frequently addresses topics that are of concern to both the Legislature and the general public. In 1997 and 1998, we conducted program evaluations that addressed public education issues, including K-12 schooling and the professional and continuing education available through UW-Extension; the increased spending on corrections costs that has accompanied increasing prison populations; child support enforcement; nursing home safety; various environmental and natural resources issues, including funding for fish and wildlife programs and for petroleum clean-up efforts; economic development programs; and consumer protection.

Education Audits

Since 1993, local school boards have been authorized to contract for publicly funded, nonsectarian, tuition-free schools that serve elementary and secondary students at risk of failing or dropping out, as well as those seeking general education. These charter schools are exempt from most state public school regulations, but local school boards and others are required to hold their operators accountable for providing quality education. Report 98-15 addressed concerns related to charter school financing, admissions, and operations, as well as academic achievement and student attendance. It concluded that charter schools' curricula and administrative policies were not significantly different from those of other schools in their districts and that funding levels are equitable, but that school boards have not consistently required charter schools to follow statutory requirements, including those related to admissions; charter school staff are not required to undergo criminal background investigations; and the schools are not required to administer the State's high school graduation test. In addition, the report discussed the provision of special education services, especially by schools under contract with the City of Milwaukee, UW-Milwaukee, or the Milwaukee Area Technical College under s. 118.40(2r), Wis. Stats.

The report was released in December 1998 and has received substantial attention from organizations both in Wisconsin and throughout the nation. We have been asked to present our findings at upcoming conferences of the Wisconsin Association of School Boards and a state charter school association.

Report 97-5 described how, over time, the emphasis of UW-Extension's programs expanded from practical skills in agriculture, home economics, and industrial work to include all areas of human knowledge. We found that a nearly 80 percent increase in expenditures since FY 1986-87 reflected growth in both the volume and the diversity of program offerings: the most current data available showed offerings of more than 8,400 credit and non-credit continuing education program sections,

and over 1.5 million contacts in programs serving children and families, farmers, urban communities, and business.

Our report discussed financial management issues, programming priorities, and the coordination of service delivery. We made recommendations for evaluating program effects and suggested that UW-Extension, UW System administration, the Board of Regents of the University of Wisconsin System, and the Legislature address the future funding, direction, and organizational structure of UW-Extension. In response, UW-Extension agreed to expand its accountability for programming decisions and to incorporate new approaches and additional criteria in its program evaluation procedures. In 1997 Act 27, the 1997-99 biennial budget, the Legislature required the Board of Regents to report to the Governor, the Joint Committee on Finance, and the Audit Bureau on UW-Extension's progress toward meeting our audit concerns, including the practices implemented to improve accountability, reporting, coordination, and administrative efficiency; the methods adopted to establish a consistent fee policy that will reduce reliance on general purpose revenue; and its efforts to avoid duplication of services, eliminate outdated services, and extend programs to individuals not previously served.

Corrections Costs

Between FYs 1985-86 and 1995-96, the State's average daily adult inmate population doubled and adult incarceration expenditures increased 129.4 percent, from approximately \$121.6 million to an estimated \$279.0 million. With increases in prison populations, the corrections system has required an increasing proportion of state expenditures. In report 97-18, we noted that Wisconsin's incarceration costs are comparable to those of other states, but Wisconsin employs more security staff per inmate than other midwestern states do. We reported that costs differ significantly among adult correctional facilities, but we were not able to analyze cost differences because the Department of Corrections has not standardized reporting and record-keeping requirements.

In response to our recommendation, the Department has established uniform financial reporting procedures for cost categories such as education and training, security, and medical care. As a result, the Department, the Legislature, and others will be better able to evaluate factors affecting prison costs and consider how efficiencies might be obtained. Our report also described best practices for the Department to follow when privatizing services and recommended that rehabilitation programs be coordinated among institutions and that their effectiveness be further evaluated.

Child Support Enforcement

Report 97-21 evaluated development and implementation of the \$51.4 million Kids Information Data System (KIDS), which the State developed to meet the requirements of the federal Family Support Act of 1988. The system is intended to ensure that parents provide financial and medical support for their children; it is currently the responsibility of the Department of Workforce Development. We found that although the system received conditional federal certification in September 1997, and Wisconsin was 1 of only 17 states to meet the federal deadline for system implementation, KIDS does not fully meet the needs of county staff who rely on it to fulfill their day-to-day responsibilities. We could not draw conclusions about the system's overall effect on the child support program because available information was inadequate; however, we could determine that operating and modifying the system would require additional funds.

Development of KIDS was supported with \$41.8 million in federal funds and \$9.6 million in general purpose revenue. In December 1997, we recommended that before releasing additional state funds for system modification, the Legislature require the Department of Workforce Development to report on its plans for using any available federal matching funds and its progress toward addressing various system problems. Since then, the Department of Workforce Development has estimated the cost of planned system modifications and enhancements and prioritized these improvements based on federal and state certification requirements and the counties' most immediate needs. Its quarterly reports to the Joint Legislative Audit Committee have included updates of the cost and timing of system improvements and have identified the Department's progress in addressing system problems.

Nursing Homes

We completed two evaluations related to nursing homes: report 97-19 addressed the Department of Health and Family Services' investigations of misconduct by nurse aides, and report 98-2 addressed both the Department's regulatory efforts and the role of the Board on Aging and Long-Term Care in monitoring nursing homes. We found the Department had resolved less than 5 percent of misconduct complaints involving abuse, neglect, or theft by nurse aides within the 60-day period specified in administrative rules and, on average, dispositions exceeded 11 months. We recommended better investigative guidelines, training, and supervision of investigators to eliminate a backlog and ensure that cases are investigated in a timely manner. In response, the Department improved existing written procedural guidelines; adopted written guidance and improved training for the investigators, as well as procedures for accepting admissions of guilt from accused aides; improved management oversight of the program; and reassigned some staff.

We also found a need for more consistent enforcement of state nursing home regulations. Most nursing homes have been responsive to corrective actions initiated by the Department, but we documented some cases of serious or recurring deficiencies. The Legislature subsequently enacted statutory amendments that increased penalties for serious violations of nursing home regulations, permitted admissions to be suspended in certain serious circumstances, and clarified the circumstances under which unresponsive homes should be subject to enhanced penalties for repeat violations. Legislation also addressed nursing home staffing requirements and staffing levels of the Board on Aging and Long-Term Care's ombudsman function.

Environmental and Natural Resources Issues

In October 1998, our report on the Petroleum Environmental Cleanup Fund Award (PECFA) program noted that Wisconsin's costs are third-highest in the nation: by the end of FY 1997-98, the State had spent \$541.3 million to reimburse property owners who clean up soil and groundwater contaminated by petroleum from commercial and other storage tanks. We found that the State's response to contamination has not always been influenced by the degree of risk a contaminated site poses to human health or sensitive environments, that program costs have been affected by the way in which environmental standards are applied, and that owners have limited incentives to control clean-up costs.

We recommended that both state agencies responsible for PECFA—the Department of Natural Resources and the Department of Commerce—improve cooperation and that the Department of Natural Resources develop more aggressive cost-control measures. In addition, we identified policy considerations for the Legislature to address during deliberations of the program's future. A number of our cost-containment recommendations have since been implemented by both departments. In addition, there have been discussions within the Legislature about the possibility of modifying Wisconsin's approach to clean-up so that it more closely resembles the risk-based approach authorized by the federal Environmental Protection Agency and adopted by most other states.

Two reports in the biennium addressed fish and wildlife issues. Report 98-9 identified the primary beneficiaries of expenditures the Department of Natural Resources funds with user fees. It also compared Wisconsin's fish and wildlife funding levels and funding sources to those of other states. Because the Department has substantial flexibility in spending fish and wildlife funds, and this flexibility has led some to question its accountability to the Legislature and to those whose fees fund most fish and wildlife program costs, we made recommendations for the Department to improve its reporting methods through the use of performance measures.

This report received widespread attention from the media and hunting and fishing organizations throughout Wisconsin. In July 1998, the Joint Legislative Audit Committee held a hearing that addressed a number of audit concerns, particularly

the extent of the Department's funding flexibility, limitations in the financial reporting system, and lack of effort to link expenditures to results. Audit findings were also addressed during a recent meeting of the Legislative Council Special Committee on Conservation Laws Enforcement.

Report 97-9 analyzed changes in fisheries management policies, including reductions in the numbers of fish stocked. It also identified ways in which the Department of Natural Resources could improve the efficiency of state hatcheries, as well as strategies for increasing private hatchery involvement in stocking activities. Since the report's release in June 1979, the Department has followed our recommendation to develop an inventory of hatchery production and is in the process of using that information, in combination with its long-range stocking goals, to develop a long-range facilities plan.

Funding for Economic Development

The Wisconsin Development Reserve Fund, which is managed by the Wisconsin Housing and Economic Development Authority (WHEDA), guarantees loans to eligible farmers and small businesses. In December 1997, we reported that the Reserve Fund's balance had declined 40 percent over the past five years, largely because of high administrative costs that were not sufficiently documented. We also discussed the need for improvement in investment management practices. We estimated that the Reserve Fund will be depleted in 10 to 12 years without the appropriation of additional state funds, and that if a \$6.8 million loan to restore Taliesin, the former home of Frank Lloyd Wright, is not repaid, the Reserve Fund's guarantee authority will be restricted much sooner.

In response, WHEDA made several improvements to the management of the Reserve Fund, including a new time allocation system and streamlined procedures. As a result, administrative costs were reduced by 22 percent in FY 1997-98. WHEDA has also developed a new investment policy to better ensure the safety and liquidity of its investments. Finally, the agency is working with the Department of Administration to develop a strategy for resolving the Taliesin loan.

Consumer Protection

Since July 1, 1996, responsibility for most consumer protection activities has been consolidated in the Department of Agriculture, Trade and Consumer Protection (DATCP); the Department of Justice is, however, responsible for enforcing laws related to telecommunication and deceptive advertising, and for litigating cases brought to it by DATCP and others. Report 97-20 analyzed differences in the two agencies' approaches to consumer protection and described consumer satisfaction

The following pages list numbered, unnumbered, and letter reports released during calendar years 1997 and 1998. Copies of the reports are available at the Legislative Audit Bureau, 131 West Wilson Street, Suite 402, Madison, Wisconsin, 53703, or by calling (608) 266-2818. More detailed summaries of most numbered reports, as well as complete copies of reports 98-13 through 98-19, are available on-line at www.legis.state.wi.us/lab/windex/htm.

Numbered Reports

97-1 Multifamily Dwelling Code
Department of Commerce

The Department took reasonable steps to efficiently and effectively implement uniform statewide minimum and maximum construction standards for multifamily housing units, as required by the Legislature. Some local officials continue to disagree with the policy of a statewide code, but many believe the new code will result in increased fire safety standards overall.

97-2 Wisconsin Lottery
Department of Revenue

Wisconsin Lottery sales fell from \$518.9 million in FY 1994-95 to \$482.1 million in FY 1995-96, a 7.1 percent decline. The decline, which is not part of a national trend, is expected to continue through FY 1998-99. Reasons for it include waning consumer interest in the Lottery; an advertising budget that is significantly lower than most state lotteries'; and a largely unsuccessful attempt to privatize many functions, which contributed to a 63.5 percent staff vacancy rate in January 1997.

97-3 Unemployment Reserve Fund
Department of Workforce Development

We performed this audit at the request of the Department of Workforce Development and to meet our requirements under s. 13.94, Wis. Stats. The Fund's financial statements for FY 1994-95 and FY 1995-96 are fairly presented in all material respects.

97-4 Management of the Highway Program
Department of Transportation

The cost of design and construction engineering within the highway program has increased 35.8 percent above inflation since FY 1987-88. The Department has taken some steps to improve program management and increase cost-effective use of existing resources; however, continued attention over several years is needed to limit cost overruns and improve program management. Contracts with counties permit considerable flexibility in the use of maintenance funding and have allowed a 9.4 percent reduction in inflation-adjusted maintenance expenditures over a ten-year period.

97-5 University of Wisconsin-Extension

UW-Extension expenditures, which totaled \$135.3 million in FY 1995-96, have grown significantly in the last ten years. Both the breadth and the increasing cost of programming raise questions about whether UW-Extension should redefine its core mission and evaluate its future funding, direction, and organizational structure.

97-6 Milwaukee Metropolitan Sewerage District

The District's monthly capital fund balance has averaged \$114 million more than short-term needs; however, its financing strategy appears to have limited taxpayer costs. Producing Milorganite, a fertilizer made from sludge, is currently the least-costly waste disposal option available. Management costs related to a training program the District has administered for minority individuals and businesses since 1985 have been excessive.

97-7 General Transportation Aid Program
Department of Transportation

In 1997, the program will provide \$292.9 million in state aid to help fund local road costs. Modifying aidable cost categories so local expenditures that are reimbursed by special assessments are not aidable under the program, and limiting aid for police costs, could increase the program's emphasis on maintenance and rehabilitation of existing roads.

97-8 Wisconsin Lottery
Department of Revenue

We performed this audit to meet our requirements under s. 13.94, Wis. Stats. The FY 1995-96 financial statements are fairly presented in all material respects.

97-9 Fish Stocking Activities
Department of Natural Resources

The Department of Natural Resources has reduced the number of game fish it stocks in state waters by 58.9 percent during a ten-year period. Stocking reductions have occurred as angler surveys indicate significant dissatisfaction with the quality for fishing for walleye, the most popular game fish, and have coincided with significant expansions at state hatcheries, resulting in significant excess capacity.

97-10 Wisconsin Mental Health Institutes
Department of Health and Family Services

We expressed an unqualified opinion on the Mendota and Winnebago Mental Health Institutes' FY 1995-96 financial statements but noted that together, the Institutes had a combined unsupported cash deficit of \$10.9 million. Since this report was issued, changes have been made in the Medical Assistance reimbursement rate, and they are helping to reduce the deficit.

97-11 State of Wisconsin Single Audit

We performed the FY 1995-96 single audit of the State of Wisconsin to meet audit requirements included in the federal Single Audit Act of 1984 and the provisions of federal Office of Management and Budget Circular A-128. We tested compliance with federal requirements for the 29 major grants administered by the State and identified \$745,134 in questioned costs. Our report included descriptions of our findings of internal control weaknesses and noncompliance with federal requirements, along with state agencies' plans for corrective action.

97-12 Children At Risk Program
Department of Public Instruction

As a result of modifications that have affected participation, the program no longer has a statewide focus. Its effectiveness in lowering the number of school dropouts and increasing the number of graduates also is questionable. The Legislature may wish to consider funding changes because the program has become little more than a way to pass general purpose revenues from the State to a limited number of school districts.

97-13 The Bond Underwriting Process
Department of Administration

The State sold over \$1.8 billion in bonds between January 1, 1994 and April 30, 1997, three-fourths through competitive bids and one-fourth through negotiated sales. We audited the process to select underwriters to purchase these bonds and noted nothing to indicate it was not fair and equitable. We recommended the Department develop formal written procedures to guide the selection process and fully document that these procedures have been followed.

97-14 Wisconsin Gaming Board

We issued an unqualified opinion on the Gaming Board's financial statement for the three programs it administers—Racing, Charitable Gaming, and Indian Gaming—for FYs 1994-95 and 1995-96. Tax revenues from racing and charitable gaming are declining. However, for the five-year period from 1992 through 1996, Indian tribes' gaming-related revenues totaled \$2.4 billion, and net profits were \$946.8 million.

97-15 Milwaukee County General Assistance-Medical Program
Milwaukee County

Milwaukee County has been slow in decentralizing the provision of health care from Froedtert Memorial Lutheran Hospital to community-based clinics. If goals established for the program are to be met, program management must improve and a number of questions must be resolved promptly.

97-16 University of Wisconsin System 1995-96

We performed this audit to meet requirements included in the federal Single Audit Act of 1984 and the provisions of federal Office of Management and Budget Circular A-133. Overall, UW campuses have complied with federal grant requirements and taken steps to address our prior audit concerns. We questioned costs of \$2,060, plus an undetermined amount. Our report included descriptions of our findings of internal control weaknesses and noncompliance with federal requirements, along with UW campuses' plans for corrective action.

97-17 Milwaukee Brewers Stadium Costs
Southeast Wisconsin Professional Baseball Park District

An August 1995 memorandum of understanding signed by representatives of the State, Milwaukee County, the City of Milwaukee, and the Brewers budgeted a total of \$322 million for a new stadium project. Based on the current project budget, we estimate the actual cost will be \$397.6 million, consisting of \$303.3 million for construction, \$82.5 million for infrastructure improvements, and \$11.8 million for the District's day-to-day operating costs.

97-18 Corrections Costs
Department of Corrections

Wisconsin's average daily incarceration cost of \$53.51 per inmate is slightly higher than the national average and comparable to the costs of other midwestern states. Experience in Wisconsin and other states has shown that in some cases privatization may reduce costs, but in others it may exceed the costs of direct service provision. The report includes best practices for the Department to follow when privatizing services and recommendations for improving the tracking of funds spent, coordination of rehabilitation programs among institutions, and evaluation of rehabilitation program effectiveness.

97-19 Nurse Aide Misconduct Investigations
Department of Health and Family Services

Within the 60 days directed by administrative rules, the Department has resolved only 4.2 percent of misconduct complaints involving abuse, neglect, or theft by nurse aides against vulnerable individuals in nursing homes and other facilities. On average, dispositions exceeded 11 months. Better investigative guidelines, training, and supervision are needed to eliminate the case backlog and conduct timely investigations.

97-20 Consumer Protection Programs
Department of Agriculture, Trade and Consumer Protection (DATCP) and Department of Justice (DOJ)

The two agencies have different approaches to consumer protection. Responsibility for most activities has been consolidated in DATCP, which emphasizes education, prevention, and mediation but takes court action when other methods fail. DOJ questions whether this approach limits development of evidence for civil and criminal cases and whether current investigative priorities address emerging problems, such as telemarketing and Internet fraud.

97-21 The Kids Information Data System
Department of Workforce Development

Although the State's automated child support enforcement system received conditional federal certification in September 1997, it does not fully meet the needs of county staff who rely on it to fulfill their day-to-day responsibilities. Currently available management information is inadequate for reaching conclusions about the system's overall effect on the child support program. The State will continue to incur substantial costs to operate and modify the system, and resources may be needed to ensure ongoing problems are addressed.

97-22 Local Government Property Insurance Fund
Office of the Commissioner of Insurance

The Local Government Property Insurance Fund provides property insurance to local units of government and is administered by the Office of the Commissioner of Insurance. We concluded the financial statements for FYs 1994-95, 1995-96, and 1996-97 are fairly presented in all material respects.

97-23 An Evaluation of the Wisconsin Development Reserve Fund
Wisconsin Housing and Economic Development Authority

The balance of the Fund, which guarantees loans to eligible farmers and small businesses, declined 40 percent over the last five years, to \$12.9 million as of June 30, 1997. Even with improvements in fiscal management, additional state funds are likely to be needed. A default on a loan to restore the former home of Frank Lloyd Wright, which WHEDA has guaranteed for \$6.8 million, would accelerate the need for state funds.

97-24 Wisconsin Educational Communications Board Radio Network

We performed this audit to meet our requirements under s. 13.94, Wis. Stats., as well as the audit requirements of the Corporation for Public Broadcasting. The FY 1996-97 financial statements of the Radio Network are fairly presented in all material aspects.

97-25 Wisconsin Educational Communications Board Television Network

We performed this audit to meet our requirements under s. 13.94, Wis. Stats., as well as the audit requirements of the Corporation for Public Broadcasting. The FY 1996-97 financial statements of the Television Network are fairly presented in all material aspects.

97-26 WHA Radio

We performed this audit at the request of UW-Extension to fulfill audit requirements of the Corporation of Public Broadcasting. The FY 1996-97 financial statements of WHA Radio are fairly presented in all material aspects.

97-27 WHA Television

We performed this audit at the request of UW-Extension to fulfill audit requirements of the Corporation of Public Broadcasting. The FY 1996-97 financial statements of WHA Television are fairly presented in all material aspects.

98-1 Taxation of Vending Machine Sales

A proposal to replace the sales tax on food and beverages sold through vending machines with an annual permit fee of \$65 per machine would result in a net revenue loss to the State. To be revenue neutral, the fee amount would need to be increased to at least \$123 per machine. A permit system would affect different industry sectors differently, but there do not appear to be significant constitutional impediments to its enactment.

98-2 An Evaluation of Nursing Home Regulation

Department of Health and Family Services and Board on Aging and Long-Term Care

Most nursing homes correct most violations of state and federal requirements, but a few are cited repeatedly for serious deficiencies. Enforcement of state regulations is not always consistent, and available state penalties are not always imposed. Responsibility for monitoring the many existing facilities resides with a small number of ombudsmen.

98-3 Menominee County

The county is experiencing serious financial problems because of a severely limited property tax base. Expenditures have exceeded revenues for five of the last seven years, taxes are comparatively high, and services are limited. State assistance may be needed at least for a time, and the Legislature should encourage the federal government to assume greater responsibility for financial support of land that is not taxable because it is held in federal trust.

98-4 Contracting for Statewide Student Achievement Tests
Department of Public Instruction

The Department's vendor contract was not sufficiently specific to prevent problems with standardized tests used in three grades during the 1996-97 school year, including significant delays in scoring and reporting test results. Given the need to ensure program continuity, a longer contract cycle may be appropriate; however, the Department will need to take steps to ensure it is paying a competitive price for the services it purchases.

98-5 Division of Gaming
Department of Administration

We issued an unqualified opinion on the Division's FY 1995-96 and FY 1996-97 financial statement for the Racing, Indian Gaming, and Charitable Gaming programs. However, Racing program revenues paid for administrative expenditures of approximately \$164,500 that should have been charged to the Indian Gaming and Charitable Gaming programs in FY 1996-97, resulting in reduced transfers to agricultural and livestock programs.

98-6 A Review of Approaches to Reading Instruction
Department of Public Instruction

Over 90 percent of 1,006 surveyed Wisconsin kindergarten through third-grade classroom teachers report using a mixture of approaches to reading instruction. Although reading curricula are determined by local school districts, the State influences reading instruction through teacher licensing requirements, which will soon include mandatory training in phonics; educational standards; and curriculum planning guides.

98-7 Patients Compensation Fund
Office of the Commissioner of Insurance

The Fund provides medical malpractice insurance coverage in excess of statutory minimums to Wisconsin's health care providers. The financial statements for FYs 1994-95, 1995-96, and 1996-97 are fairly presented in all material respects. The Fund's accounting deficit decreased from \$67.8 million to \$44.1 million over that period and appears to be a less-serious concern than it had been in earlier years.

98-8 Wisconsin Lottery
Department of Revenue

The FY 1995-96 and FY 1996-97 financial statements are fairly presented in all material respects. We noted that lottery sales continued to decline from prior years, from \$518.9 million in FY 1994-95 to \$431.1 million in FY 1996-97. Sales were projected to decrease further in FY 1997-98, to \$414.0 million.

98-9 Funding Fish and Wildlife Programs
Department of Natural Resources

Hunting and fishing licenses and other user fees funded \$50.4 million of the Department's FY 1996-97 spending on fish and wildlife activities. Approximately 40 percent of user fee expenditures were made with the primary objective of benefiting hunters and anglers. Substantial spending flexibility has raised concerns about accountability.

98-10 Universal Service Fund
Public Service Commission

The Fund was established to ensure all Wisconsin residents receive essential telecommunication services and have access to advanced services. We issued an unqualified opinion on the Fund's financial statements for the years ending December 31, 1997 and 1996. The Public Service Commission will need to reinstate assessments against telecommunication providers, which it previously suspended, to fund payments for additional programs, including one of five programs related to the Technology for Educational Achievement (TEACH) initiative in Wisconsin.

98-11 Wisconsin Mental Health Institutes
Department of Health and Family Services

We expressed an unqualified opinion on the Mendota and Winnebago Mental Health Institutes' FY 1996-97 financial statements.

98-12 State of Wisconsin Single Audit

We performed the FY 1996-97 single audit of the State of Wisconsin to meet federal audit requirements. After testing compliance with federal requirements for 30 major grants administered by various state agencies, including UW System, we questioned the allowability of \$417,036 in costs the State charged to federal grants. Our report included descriptions of our findings of internal control weaknesses and noncompliance with federal requirements, as well as state agencies' plans for corrective action.

98-13 Administrative Salaries and Staffing
Wisconsin Technical College System

Senior administrators' salaries vary substantially throughout the State's technical college system. Total administrative salary costs, the rate of increase in administrative salaries, and the number of full-time equivalent administrators also differ significantly among the districts, and the local boards that make salary and staffing decisions would benefit if the Wisconsin Technical College System Board provided them with more management information. From FY 1991-92 through FY 1996-97, the number of administrative positions increased, while the number of students and faculty decreased.

98-14 Petroleum Environmental Cleanup Fund
Department of Commerce and the Department of Natural Resources

The State has spent \$541.3 million to reimburse property owners who clean up soil and groundwater contaminated by petroleum from commercial and other storage tanks; program costs are third-highest in the nation. Controlling costs will require more aggressive efforts by the two state agencies with program management responsibilities. The Legislature may also face consideration of financial and program changes.

98-15 Charter School Program

Per pupil spending, curricula, and administrative policies of charter schools resembled those of other district schools; however, school boards have not consistently required charter schools to follow statutory requirements, including those related to admissions policies. Concerns about the provision of special education services and exemption from certain state education regulations may adversely affect the future of the charter school program.

98-16 Kinship Care Program
Department of Health and Family Services

The program provides cash assistance to relatives caring for children whose parents are unable or unwilling to provide care. Its FY 1998-99 budget of \$24.2 million is greater than had been anticipated in 1997, when the program was created. We found inconsistent program implementation among local agencies and recommended additional legislative attention to eligibility criteria and improved oversight by the Department.

98-17 Wisconsin Educational Communications Board Radio Network

We performed an audit of the Wisconsin Educational Communications Board Radio Network's FY 1997-98 financial statements at the Board's request, to fulfill audit requirements of the Corporation for Public Broadcasting. We qualified the independent auditor's report because, in our judgment, it is not possible to obtain sufficient audit evidence to support newly required year 2000 disclosures.

98-18 Wisconsin Educational Communications Board Television Network

We performed an audit of the Wisconsin Educational Communications Board Television Network's FY 1997-98 financial statements at the Board's request, to fulfill audit requirements of the Corporation for Public Broadcasting. We qualified the independent auditor's report because, in our judgment, it is not possible to obtain sufficient audit evidence to support newly required year 2000 disclosures.

98-19 WHA Television

We performed an audit of WHA Television's FY 1997-98 financial statements at the request of UW-Extension, to fulfill audit requirements of the Corporation for Public Broadcasting. We qualified the independent auditor's report because, in our judgment, it is not possible to obtain sufficient audit evidence to support newly required year 2000 disclosures.

Unnumbered Reports

A Best Practices Review: 9-1-1 Service – July 1997

Drawing on the experience of numerous 9-1-1 answering points, as well as professional literature, this report identified best practices for organizing 9-1-1 services, making staffing and hiring decisions, providing training, and developing operating policies and procedures. The report also identified technological and regulatory changes that may affect future 9-1-1 service delivery and discussed funding options.

Career Youth Development (CYD) – October 1998

CYD is a nonprofit agency that provides a variety of services to youth in Milwaukee County and is funded primarily by grants from governments and other agencies. Our review of agency records for 1997 and the first six months of 1998 confirmed problems identified in earlier audits by the Department of Health and Family Services, Milwaukee County, and Milwaukee Public Schools and found most of the agency's 31 grant programs have unreliable financial records. In addition, we found

inadequate financial management and inadequate procedures to safeguard cash and other assets. Our report included recommendations to improve financial control and reporting, as well as a number of suggestions for addressing the agency's deteriorating financial condition in the future.

Child and Adult Care Food Program – January 1998

We conducted three audits of compliance with the requirements of the Child and Adult Care Food Program, as requested by the Wisconsin Department of Public Instruction: Hickman's Academy of Excellence, Children's World Learning Center, and Stork Care Child Development.

Wisconsin Public Broadcasting Foundation – December 1997 and December 1998

In each year, we conducted a financial audit of this foundation, which raises funds for the Wisconsin educational radio and television networks.

Letter Reports

The Audit Bureau issues a number of reports in letter form each year, both on topics of interest to legislators and others and in response to state or federal funding requirements. A partial list of letter reports issued in 1997 and 1998 includes:

International Trade, Business, and Economic Development Councils, issued January 31, 1997

Business Enterprise Program (Division of Vocational Rehabilitation), issued February 14, 1997

Four Fiscal Control and Budgetary Issues: the Capital Improvement Fund; Transfer of Funds Budgeted for Fringe Benefits; Sales Tax for Food at Public and Private Colleges; and Interest Earnings Calculations, issued March 24, 1997

Final Report on the Learnfare Program, issued April 28, 1997

Effects of Learnfare Expansion (10-12 year olds), issued April 28, 1997

Department of Corrections Contracts for Employment of Inmates (Fabry Glove and Mitten Company), issued April 30, 1997

Certification of the State's Net Indebtedness as of January 1, 1997, issued May 7, 1997

Universal Service Fund, issued June 18, 1997

Percent for Art Program, issued September 19, 1997

Dane County Lakes and Watershed Commission, issued September 30, 1997

Interest Earnings in the Capital Improvement Fund, issued January 6, 1998

“Buy American” Purchasing Requirements, issued January 22, 1998

Final Report on the AFDC Two-tier Demonstration Project conducted by a private firm under contract with the Bureau, issued January 27 1998

Dental Education Contract with Marquette University, issued February 19, 1998

Menominee County Management Issues, issued February 23, 1998

Certification of the State’s Net Indebtedness as of January 1, 1998, issued April 3, 1998

Medical College of Wisconsin, issued June 1, 1998

Literacy Program Funding, issued July 8, 1998

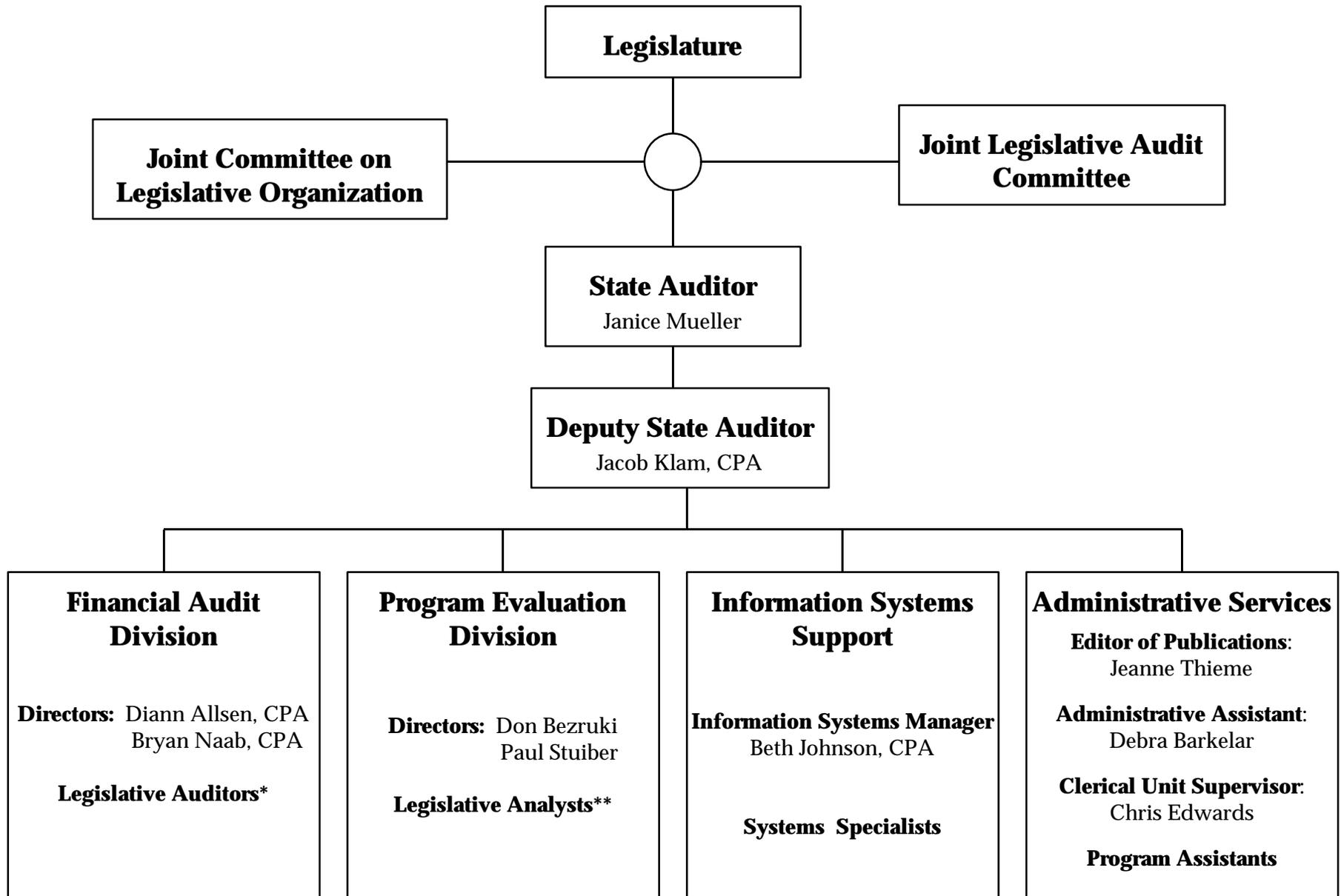
Department of Employment Relations, issued November 18, 1998

Department of Regulation and Licensing, issued November 18, 1998

Universal Service Fund, issued November 24, 1998

Wisconsin Legislative Audit Bureau

Organization Chart



* Includes audit supervisors and staff auditors

** Includes project supervisors and staff analysts