



MILWAUKEE COUNTY

Liz Sumner • Comptroller

November 21, 2024

Senator Eric Wimberger
Co-chairperson, Joint Legislative Audit Committee
104 South State Capitol
Madison, Wisconsin 53702

Representative Robert Wittke
Co-chairperson, Joint Legislative Audit Committee
18 West State Capitol
Madison, Wisconsin 53702

Re: Status of Recommendations - LAB Report 24-7

Dear Senator Wimberger and Representative Wittke,

The intent of this letter is to report on the status of efforts by my Audit Services Division to implement recommendations contained in Legislative Audit Bureau Report 24-7. As set forth in the recommendations listed below, Procedure 3 under Paragraph B. of Section 2113 Nonaudit Service – Contracting/Oversight County Financial Statements and Single Audit, within the Audit Services Division's Policies and Procedures Manual was revised to read as follows:

- 3. The Audit Compliance Manager is charged with oversight of the executed contract. This includes verification that the contracted external CPA firm specifies that it conducted its work in accordance with GAGAS within its audit reports, when applicable per Section 59.255(2), Wis. Stats. and Milwaukee County Ordinance 34.09, prior to the contracted external CPA firm's issuance of its audit reports.*

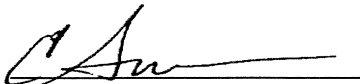
LAB Report 24- 7 Recommendations

- develop and implement written procedures sufficient to ensure it complies with the requirements of Wisconsin Statutes and Milwaukee County Ordinances and conducts its work in accordance with Government Auditing Standards;*
- develop and implement written procedures sufficient to ensure it performs adequate monitoring and enforcement of all written requirements of the contracts for audit services it oversees; and*
- report to the Joint Legislative Audit Committee by December 1, 2024, on the status of its efforts to implement these recommendations.*

I appreciate the Legislative Audit Bureau's sharing of these recommendations regarding our compliance with Government Auditing Standards and the recommendation to develop written procedures to improve our administration of contracts for contracted audit services.

I believe the revised language within the Policies and Procedures Manual followed by my Audit Services Division, and this letter reporting to you on our implementation efforts, results in the full implementation of the recommendations.

Best regards,

A handwritten signature in black ink, appearing to read "Liz Sumner", written over a horizontal line.

Liz Sumner
Milwaukee County Comptroller