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# County of Milwaukee
# Summary Observations From Our 2009 Audit
# Presented to the Finance and Audit Committee
# July 22, 2010

**Audit Service Team**

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## I. Audit Results

a. Current year scope for testing and reporting to management was determined based on our overall risk assessment and is relatively consistent with the prior year.

b. Baker Tilly Virchow Krause has subcontracted with Coleman & Williams to provide audit services to Milwaukee County and issue the reports on compliance with federal and state awards and the General Mitchell International Airport PFC and the Paratransit reports.

c. Our Opinion

The financial statements and schedule of federal and state awards are fairly presented in accordance with accounting principles generally accepted in the United States of America applied on a consistent basis.

All appropriate disclosures have been properly presented in the financial statements.

d. Other Observations

Cooperation by County personnel was good.

We look forward to continuing our relationship with the County.

## II. Reports Issued

Report Titles / Information Included Within Reports

a. 2009 Comprehensive Annual Financial Report

2009 financial statements of the County including the independent auditors' report, management's discussion and analysis, introductory and statistical sections.

b. 2009 Single Audit Report (Coleman & Williams)

Schedules of Federal and State awards for the year ended December 31, 2009 and related compliance reports and opinions.

**II. Reports Issued** (continued)

c. Employees' Retirement System ("ERS") 2009 Annual Report of the Pension Board

   2009 ERS financial statements and the independent auditors' report.

d. General Mitchell International Airport Schedule of Passenger Facility Charges for the Year Ended December 31, 2009 (Coleman & Williams)

   Schedule of PFC funds and compliance reports.

e. Milwaukee County Paratransit and Transit System Database Reports (Coleman & Williams)

   Compliance reports.

f. 2009 Report on Internal Control

   No material weaknesses in internal control over financial reporting were identified.

   Business and internal control comments and observations identified during the audit including County management's responses to the comments and observations.

g. Audit Communications Letter to Those Charged with Governance

   Matters required by professional standards to be reported annually to the Finance and Audit Committee by Baker Tilly Virchow Krause.

**III. Single Audit Highlights**

a. No material weaknesses in internal control over federal and state programs were identified.

b. No identification of noncompliance material to federal or state programs.

c. Instances of noncompliance with federal or state programs disclosed.

d. Prior year findings have been addressed.

**IV. Required Communications**

a. Audit communications letter.

b. Schedule of unrecorded proposed audit adjustments.

**V. Questions**