COUNTY OF MILWAUKEE
Inter-Office Communication

Date: August 27, 2015

To: Supervisor Theodore Lipscomb, Sr., Chair, Milwaukee County Board of Supervisors

From: Jerome J. Heer, Director of Audits

Subject: 2014 Countywide Audit Reports

Attached are electronic files of the reports included in the 2014 Countywide audit packet. The auditors' opinions accompanying the reports were issued by Baker Tilly Virchow Krause, LLP (BT) and Coleman & Williams, LTD (CW), as indicated. Also attached is the Summary Observations document prepared by Baker Tilly Virchow Krause, LLP, outlining key aspects of the reports.

	Report Title	Firm	Description
a.)	2014 Comprehensive Annual Financial Report	BT	Compilation of annual financial statements, schedules, and supplementary information.
b.)	2014 Single Audit Report	CW	Schedules of expenditures of Federal and State awards and compliance reports.
c.)	Employees' Retirement System (ERS) 2014 Annual Report of the Pension Board	BT	Annual financial statements, disclosures, and supplemental information.
d.)	General Mitchell International Airport Schedule of Passenger Facility Charges, Revenues and Expenses	CW	Schedule of PFC funds and compliance reports prepared in accordance with regulatory requirements.
e.)	Milwaukee County Paratransit and Transit System Database Reports	CW	Compliance reports and information prepared in accordance with regulatory requirements.
f.)	2014 Communication to Those Charged with Governance and Management (Separate County and ERS reports)	BT	Opportunities for strengthening internal controls and improving operating efficiency, includes recommendations and responses.
g.)	Audit Communications Letter to Board of Supervisors	BT	Matters required by professional standards to be reported to the Finance & Audit Committee by Baker Tilly Virchow Krause.

This is informational. Please refer the report packet to the Finance, Personnel and Audit Committee.

Jerome J. Heer

JJH/PAG/cah

Attachments

cc: Scott Manske, CPA, Milwaukee County Comptroller
Milwaukee County Board of Supervisors
Chris Abele, Milwaukee County Executive
Teig Whaley-Smith, Director, Department of Administrative Services
Steven Kreklow, Budget Director, Department of Administrative Services
Kelly Bablitch, Chief of Staff, County Board Staff
Steve Cady, Research & Policy Director, Office of the Comptroller
Janelle Jensen, Chief Committee Clerk, County Clerk