

**COUNTY EXECUTIVE'S 2009 BUDGET**

**DEPT:** COUNTY BOARD - DEPARTMENT OF AUDIT

**UNIT NO.** 1001  
**FUND:** General - 0001

**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.47 of the Wisconsin Statutes and Chapter 57 of the Milwaukee County Ordinances, the Department of Audit is responsible for post auditing the fiscal concerns of Milwaukee County. The term audit is used to describe not only work done in examining financial statements, but also work done in reviewing internal accounting and administrative controls, compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The Department's audits are performed in accordance with Government Auditing Standards. In addition, the Department monitors contracts with

vendors of goods and services for compliance with equal opportunity and affirmative action requirements. The Department annually contracts for an audit of the financial statements of Milwaukee County and the Single Audit of Federal and State grants required by Federal OMB Circular A-133 and State Single Audit Guidelines. The staff also reconciles the County's checking accounts. In addition, the Department maintains a Hotline to receive information from citizens and employees regarding waste, fraud and abuse of Milwaukee County resources.

<b>BUDGET SUMMARY</b>				
<b>Account Summary</b>	<b>2007 Actual</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>2008/2009 Change</b>
Personal Services (w/o EFB)	\$ 1,147,235	\$ 1,244,297	\$ 1,227,207	\$ (17,090)
Employee Fringe Benefits (EFB)	648,684	712,150	783,372	71,222
Services	435,634	416,496	445,496	29,000
Commodities	7,021	6,905	6,941	36
Other Charges	0	0	0	0
Debt & Depreciation	0	0	0	0
Capital Outlay	0	0	0	0
Capital Contra	0	0	0	0
County Service Charges	308,624	297,883	293,121	(4,762)
Abatements	(331,112)	(36,968)	(47,896)	(10,928)
<b>Total Expenditures</b>	<b>\$ 2,216,086</b>	<b>\$ 2,640,763</b>	<b>\$ 2,708,241</b>	<b>\$ 67,478</b>
Direct Revenue	0	0	0	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
<b>Total Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Direct Total Tax Levy</b>	<b>2,216,086</b>	<b>2,640,763</b>	<b>2,708,241</b>	<b>67,478</b>

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<b>ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*</b>				
<b>Account Summary</b>	<b>2007 Actual</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>2008/2009 Change</b>
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	179,436	0	0	0
Tech Support & Infrastructure	63,985	0	0	0
Distribution Services	159	0	0	0
Telecommunications	4,988	0	0	0
Record Center	0	0	0	0
Radio	0	0	0	0
Computer Charges	7,435	0	0	0
Applications Charges	33,481	0	0	0
Apps Charges - Network	0	0	0	0
Apps Charges - Mainframe	0	0	0	0
HRIS Allocation	5,832	0	0	0
<b>Total Charges</b>	<b>\$ 295,316</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Direct Property Tax Levy</b>	<b>\$ 2,216,086</b>	<b>\$ 2,640,763</b>	<b>\$ 2,708,241</b>	<b>\$ 67,478</b>
<b>Total Property Tax Levy</b>	<b>\$ 2,511,402</b>	<b>\$ 2,640,763</b>	<b>\$ 2,708,241</b>	<b>\$ 67,478</b>

\*\* In 2007, these costs were included in other charging departmental and non-departmental budgets. They were reflected here to show the "total" amount of tax levy support for this Department. In 2008 and 2009, these costs are budgeted within the receiving department to show the tax levy cost in the department.

<b>PERSONNEL SUMMARY</b>				
	<b>2007 Actual</b>	<b>2008 Budget</b>	<b>2009 Budget</b>	<b>2008/2009 Change</b>
Personal Services (w/o EFB)	\$ 1,147,235	\$ 1,244,297	\$ 1,227,207	\$ (17,090)
Employee Fringe Benefits (EFB)	\$ 648,684	\$ 712,150	\$ 783,372	\$ 71,222
Position Equivalent (Funded)*	20.1	18.9	19.0	0.2
% of Gross Wages Funded	94.8	96.6	100.0	3.4
Overtime (Dollars)**	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

\* For 2007 Actuals, the Position Equivalent is the budgeted amount.

\*\* Delineated for information. (Also included in personal services.)

<b>PERSONNEL CHANGES</b>				
<b>Job Title/Classification</b>	<b>Action</b>	<b>Number of Positions/ Total FTE</b>	<b>Division</b>	<b>Cost of Positions (Excluding Social Security &amp; Fringe)</b>
Admin. Sec-Audit Supervisor	Abolish	1/1.0	Audit	\$ (75,176)
Admin Sec-Perf. Eval. 3	Fund	1/1.0	Audit	54,170
			<b>TOTAL</b>	<b>\$ (21,006)</b>

**MISSION**

manner that is honest, efficient, effective and accountable to the citizens of Milwaukee County.

Through independent, objective and timely analysis of information, the Milwaukee County Department of Audit assists both policymakers and program managers in providing high quality services in a

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**OBJECTIVES**

- Improve the pool of knowledge concerning Milwaukee County issues and programs among policy and administrative decision-makers.
- Increase the County Board's level of confidence in Milwaukee County's management of resources and program administration.
- Improve efficiency and effectiveness of Milwaukee County government services.

**BUDGET HIGHLIGHTS**

- Personal Services expenditures without fringe benefits decreased by \$17,090, from \$1,244,297 to \$1,227,207.
- In 2009, the Department of Audit will abolish 1.0 FTE Admin. Secretary-Audit Supervisor position and fund 1.0 FTE Admin. Secretary-Performance Evaluator 3 position for net salary and active fringe savings of \$25,668.

- Estimated professional service fees to conduct the County-wide audit and to procure technical/supplemental audit services increase \$29,000, from \$388,000 to \$417,000.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

<b>ACTIVITY AND STATISTICAL SUMMARY</b>				
	<u>2007 Budget</u>	<u>2007 Actual</u>	<u>2008 Budget</u>	<u>2009 Budget</u>
Person-Hours Available (net of paid time off)	33,250	30,811	33,250	31,800
<u>Allocation of Available Hours</u>				
Financial/Internal Control Audits	5,750	386	5,750	1,550
Performance Audits	7,800	11,255	7,800	8,230
Special Projects/Hotline	5,856	1,208	5,856	6,100
Bank Reconciliation	3,226	5,486	3,226	5,300
Contract Compliance	1,213	227	1,213	1,350
Administration and General	7,397	10,052	7,397	7,120
Other	<u>2,008</u>	<u>2,197</u>	<u>2,008</u>	<u>2,150</u>
Total	33,250	30,811	33,250	31,800
<u>Contract Compliance Activities</u>				
Desk Audits of Affirmative Action Plans	180	135	140	135
Equal Employment Opportunity Certificates Processed	100	80	70	80
<u>Bank Reconciliation Section Activities</u>				
Accounts Reconciled	636	807	732	720