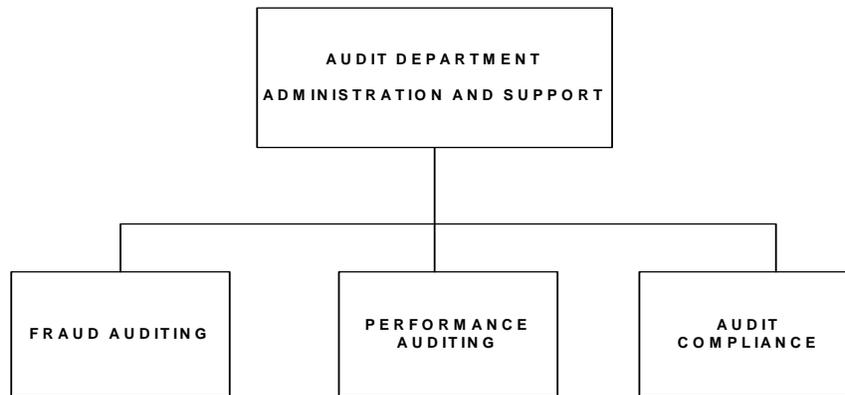


COUNTY BOARD-DEPT OF AUDIT (1001)



MISSION

Through independent, objective and timely analysis of information, the Milwaukee County Department of Audit assists both policy makers and program managers in providing high-quality services in a manner that is honest, efficient, effective and accountable to the citizens of Milwaukee County.

Budget Summary		
	2010	2009/2010 Change
Expenditures	2,474,348	(219,542)
Revenue	0	0
Levy	2,474,348	(219,542)
FTE's	18.0	(1.0)
<p>Major Programmatic Changes</p> <ul style="list-style-type: none"> Provide required oversight of Federal Economic Stimulus (American Recovery and Reinvestment Act of 2009) funds received by County departments. 		

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.

DEPARTMENTAL PROGRAM DESCRIPTION

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, including but not limited to, the following functions:

COUNTY EXECUTIVE'S 2010 BUDGET

DEPT: County Board-Dept of Audit

UNIT NO. 1001
FUND: General - 0001

1. Examining the records and procedures of County offices and departments to reach a conclusion as to economy and efficiency, program effectiveness, and compliance with regulatory authority.
2. Monitoring the propriety of departmental recordkeeping throughout the County relating to cash receipts and disbursements, cost accounting procedures, assets held in trust, and supplies and equipment inventories.
3. Determining the adequacy of internal control. Internal Control is the system and methods management establishes to provide reasonable assurance that the following objectives are being achieved:
 - effectiveness and efficiency of operations,
 - reliability of financial reporting, and
 - compliance with applicable laws and regulations.
4. Auditing, when warranted, agencies receiving County funds or providing services to the County.
5. Monitoring contracts with vendors of goods and services for compliance with affirmative action requirements as provided in Section 56.17 of the County Ordinances.
6. Contracting for the annual 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.

Pursuant to Section 15.15 of the County Ordinances, the department reconciles the County's checking accounts and maintains custody of the cancelled checks.

2010 BUDGET

Approach and Priorities

- Maintain responsiveness to County Board audit requests and inquiries
- Continue efforts to achieve direct taxpayer savings through investigation of allegations of fraud, waste and abuse reported to the Fraud Hotline
- Facilitate the audit of the County's 2009 financial statements and Single Audit of federal and state grants

Programmatic Impacts

- A number of Milwaukee County departments have applied for Federal Economic Stimulus funds under the American Recovery and Reinvestment Act of 2009. Federal regulations setting forth requirements for the tracking and reporting the use and impact of the funds by recipients are under development for some programs. Consequently, the level of Department of Audit resources necessary to provide required oversight has not yet been determined.

Budget Highlights

Wage and Benefit Modifications

(\$192,319)

This budget includes an expenditure reduction of \$192,319 based on the changes described in the non-departmental account for wage and benefit modifications (org-1972).

Increased Costs for County-wide Audit

\$15,000

Estimated professional service fees to conduct the annual County-wide audit increases from \$385,000 to \$400,000.

Unfund Vacant Positions

(\$83,322)

Performance Evaluator 3 position vacated in 2009 is unfunded.

COUNTY EXECUTIVE'S 2010 BUDGET

DEPT: County Board-Dept of Audit

UNIT NO. 1001
FUND: General - 0001

Relocation from City Campus

(\$146,930)

Due to a Countywide space reallocation planned for 2010, City Campus will be vacated as of April 1, 2010. In order to account for this change, the crosscharge to Audit for space rental at City Campus is eliminated. A corresponding reduction in indirect revenue is reflected in Facilities budget so that this has no County-wide levy impact. Once a new location is identified this cross-charge will be adjusted accordingly. The space planning work-group will develop relocation recommendations. See the Facilities budget for more detailed information.

BUDGET SUMMARY				
Account Summary	2008 Actual	2009 Budget	2010 Budget	2009/2010 Change
Personal Services (w/o EFB)	\$ 1,147,586	\$ 1,227,207	\$ 1,124,261	\$ (102,946)
Employee Fringe Benefits (EFB)	701,707	750,853	774,836	23,983
Services	442,454	445,496	449,171	3,675
Commodities	5,678	6,941	7,005	64
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	300,571	311,289	161,933	(149,356)
Abatements	(36,968)	(47,896)	(42,858)	5,038
Total Expenditures	\$ 2,561,028	\$ 2,693,890	\$ 2,474,348	\$ (219,542)
Direct Revenue	148	0	0	0
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 148	\$ 0	\$ 0	\$ 0
Direct Total Tax Levy	2,560,880	2,693,890	2,474,348	(219,542)

PERSONNEL SUMMARY				
	2008 Actual	2009 Budget	2010 Budget	2009/2010 Change
Position Equivalent (Funded)*	18.9	19.0	18.0	(1.0)
% of Gross Wages Funded	96.6	100.0	100.0	0.0
Overtime (Dollars)	\$ 0	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2008 Actuals, the Position Equivalent is the budgeted amount.

PERSONNEL CHANGES						
Job Title/Classification	Title Code	Action	# of Positions	Total FTE	Division	Cost of Positions (Salary Only)
Adm Secretary - Perf Eval 3	04510	Unfund	(1)	(1.00)	1001 - Dept of Audit	\$ (52,590)
					TOTAL	\$ (52,590)

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 severally liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."