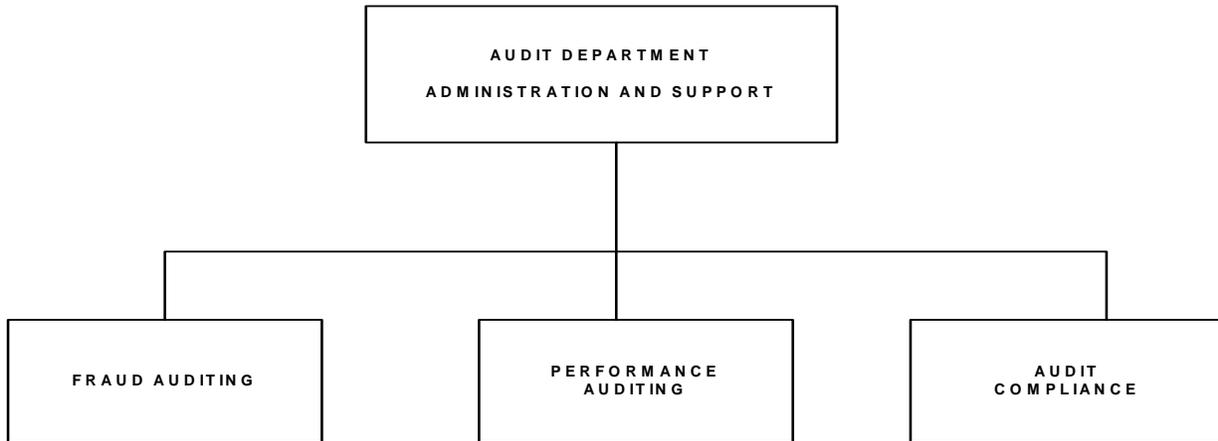


COUNTY BOARD-DEPT OF AUDIT (1001)



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

| | 2011 | 2010/2011 Change |
|---------------------|-----------|---------------------|
| Expenditures | 2,577,564 | (103,868) |
| Revenue | 0 | 0 |
| Levy | 2,577,564 | (103,868) |
| FTE's | 16.0 | (2.0) |

Major Programmatic Changes

- Reassess department staffing needs and organizational structure due to pending and potential retirements.

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 2011 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.

2011 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 2010 financial statements and Single Audit of federal and state grants

Programmatic Impacts

- Prospective staffing and organizational structure modifications will be pursued within the 2011 requested budget.

Budget Highlights

Wage and Benefit Modifications

(\$59,767)

This budget includes an expenditure reduction of \$59,767 based on the changes described in the non-departmental account for wage and benefit modifications (Org-1972).

Increased Costs for County-wide Audit

\$16,000

Estimated professional service fees to conduct the annual County-wide audit increases from \$400,000 to \$416,000.

Increased Costs for Audit Consulting Services

\$42,090

Due to the unfunding of 1.0 FTE Performance Evaluator 2, professional service fees for audit consulting services increases from \$20,000 to 62,090.

COUNTY EXECUTIVE'S 2011 BUDGET

DEPT: County Board-Dept of Audit

UNIT NO. 1001
FUND: General - 0001

Unfund Positions

(\$144,136)

1.0 FTE vacant Performance Evaluator 2 and 1.0 FTE vacant Office Support Assistant 2 positions are unfunded for a total salary and active fringe benefit savings of \$144,136.

| BUDGET SUMMARY | | | | |
|--------------------------------|---------------------|---------------------|---------------------|-------------------------|
| Account Summary | 2009 Actual | 2010 Budget | 2011 Budget | 2010/2011 Change |
| Personal Services (w/o EFB) | \$ 1,174,643 | \$ 1,156,837 | \$ 1,095,058 | \$ (61,779) |
| Employee Fringe Benefits (EFB) | 718,723 | 798,535 | 726,973 | (71,562) |
| Services | 402,247 | 449,171 | 506,061 | 56,890 |
| Commodities | 3,605 | 7,005 | 7,055 | 50 |
| 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 | 303,213 | 312,742 | 286,989 | (25,753) |
| Abatements | (37,673) | (42,858) | (44,572) | (1,714) |
| Total Expenditures | \$ 2,564,758 | \$ 2,681,432 | \$ 2,577,564 | \$ (103,868) |
| Direct Revenue | 69 | 0 | 0 | 0 |
| State & Federal Revenue | 0 | 0 | 0 | 0 |
| Indirect Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | \$ 69 | \$ 0 | \$ 0 | \$ 0 |
| Direct Total Tax Levy | 2,564,689 | 2,681,432 | 2,577,564 | (103,868) |

| PERSONNEL SUMMARY | | | | |
|--|--------------------|--------------------|--------------------|-------------------------|
| | 2009 Actual | 2010 Budget | 2011 Budget | 2010/2011 Change |
| Position Equivalent (Funded)* | 19.0 | 18.0 | 16.0 | (2.0) |
| % of Gross Wages Funded | 100.0 | 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 2009 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 2 | 04520 | Unfund | 0 | (1.00) | 1001 - Dept of Audit | \$ (49,636) |
| Office Supp Asst 2 | 00007 | Unfund | 0 | (1.00) | 1001 - Dept of Audit | (33,570) |
| | | | | | TOTAL | \$ (83,206) |

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."