

**COUNTY OF MILWAUKEE**  
**Inter-Office Communication**

**Date:** August 26, 2020  
**To:** Supervisor Marcelia Nicholson, Chair, Milwaukee County Board of Supervisors  
**From:** Jennifer L. Folliard, Director of Audits  
**Subject:** 2019 Countywide Audit Reports

Attached are electronic files of the reports and documents included in the 2019 Countywide audit report packet. The auditors' opinions accompanying the reports were issued by Baker Tilly USA, LLP (BT) and Coleman & Williams, LTD (CW), as noted below. Also enclosed is the Summary Observations document prepared by Baker Tilly, outlining key aspects of the reports.

<u>Report/Document Title</u>	<u>Firm</u>	<u>Description</u>
a.) 2019 Comprehensive Annual Financial Report	BT	Compilation of annual financial statements, schedules, and supplementary information.
b.) 2019 Single Audit Report	CW	Schedules of expenditures of Federal and State awards and compliance reports.
c.) Employees' Retirement System 2019 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	Schedules 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.) 2019 Communications to Those Charged with Governance and Management	BT	Opportunities for strengthening internal controls and improving operating efficiency. Includes recommendations and responses.
g.) Audit Communications Letter to Board of Supervisors (Reporting and Insights from 2019 Audit)	BT	Matters required by professional standards to be reported to the Milwaukee County Board of Supervisors.

This item is informational. Please refer the report packet to the Audit Committee.

To avoid disclosing potential County information systems vulnerabilities publicly, we requested that Baker Tilly reference but not describe in its Communications to Those Charged with Governance and Management document (item f., above), two matters where recommendations to improve system reliability or security were made to the Information Management Services Division. It is for this reason we request that these two matters be presented in closed session.

Supervisor Marcelia Nicholson, Chair, Milwaukee County Board of Supervisors  
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Jennifer L. Folliard

JLF/PAG/cah

Enclosures

cc: Scott B. Manske, CPA, Milwaukee County Comptroller  
Milwaukee County Board of Supervisors  
David Crowley, Milwaukee County Executive  
Julie Landry, Director, Department of Administrative Services  
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