

MILWAUKEE COUNTY OFFICE OF THE COMPTROLLER

Comptroller Liz Sumner

MILWAUKEE COUNTY AUDIT SERVICES DIVISION

Jennifer L. Folliard, Director of Audits
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Cash, Check, and Credit Card Payments:

Best Practices Call for Written Policies and Procedures; Departments Have Some But Not All Recommended Elements

August 2025

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Office of the Comptroller
Audit Services Division

Milwaukee County

Jennifer Folliard, Director of Audits
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To the Honorable Chairwoman
of the Board of Supervisors
of the County of Milwaukee

August 7, 2025

We have completed an audit; *Cash, Check, and Credit Card Payments: Best Practices Call for Written Policies and Procedures; Departments Have Some But Not All Recommended Elements.*

Our office has conducted cash count audits at Parks in the past, however, several other County departments take cash payments. In this audit, we sought to assess whether those additional cash-handling departments had written procedures. The Government Finance Officers Association publishes best practices for what should be included in an entity's written policies and procedures for cash handling. We reviewed documents from nine areas selected via a judgement sample and found that while most of the departments were following best practices, many did not have written documentation of those practices.

We are recommending that all nine areas update their documents to include elements identified as best practices. The Comptroller is working on updating the Countywide Administrative Manual of Operating Procedures (AMOP) on cash handling. We are recommending this updated procedure include a directive for departments to have updated written cash handling documents, train relevant department staff on them, and distribute the Countywide AMOP on cash handling once complete.

We also reviewed third-party vendor payment contracts for compliance with signature requirements and contract expiration. Each department in our sample had a standalone contract at the time of our fieldwork. We recommend the Office of the Comptroller explore possible consolidation of those contracts working with relevant departments.

A response from the Milwaukee County Comptroller is also enclosed. We appreciate the cooperation extended by the Office of the Comptroller and other County departmental staff. Please refer this report to the Committee on Audit.

Jennifer L. Folliard
Director of Audits

JLF/mrp

cc: Liz Sumner, Milwaukee County Comptroller
David Crowley, Milwaukee County Executive
Milwaukee County Board of Supervisors
Aaron Hertzberg, Director, Department of Administrative Services
Kelly Bablitch, Chief of Staff, County Board Staff



Joe Lamers, Director, Office of Strategy, Performance and Budget
Steve Cady, Research & Policy Director, Office of the Comptroller
Janelle Jensen, Legislative Services Division Manager, County Clerk's Office
Department Heads (included in audit sample)
Department Financial Managers (included in audit sample)

REPORT HIGHLIGHTS

Why We Did This Audit

In 2023, we conducted an unannounced cash count audit at Milwaukee County Parks and reviewed Parks' policies and procedures as they relate to cash handling and depositing of revenues. There are many other departments at the County that collect user fee payments. In 2025, the County anticipates collecting nearly \$400 million in direct revenue which includes user fees. The Government Finance Officers Association (GFOA) calls for written policies and procedures and provides guidance on a well-defined cash handling policy. This audit focused on assessing whether select departments have current written cash handling policies and procedures that align with best practices.

What We Found

- The County's overall Cash Handling Policy is currently being updated. The previous version did not include requirements for departments to have written policies and procedures on cash handling.
- We selected a judgment sample of areas within the County to review their policies and procedures. We reviewed: cash handling, fraud prevention, safekeeping of funds, segregation of duties, and bank deposit instructions.
- In our sample, we found that no area had a complete set of documents that fulfilled the GFOA recommended elements, although every department did have documents that incorporated some of the elements.
- We conducted follow-up meetings with all nine areas regarding their cash handling documents. All areas agreed to update and submit their revised documents to our office. Many of the departments verbally discussed how their practices fulfill best practices, however, these practices are not currently reflected in their written documents.
- GFOA recommends that new employees who will handle cash should be properly screened. The County aligns with this recommendation as it performs background checks as a part of its hiring process. Employees in the Sheriff's Office are subject to a more intensive review.
- All areas we reviewed had provided training to cashiers as recommended by GFOA.
- Every department in our sample used a standalone third-party vendor to process payments. We reviewed those contracts for compliance with signature requirements and contract expiration. Three contracts were expired. Two of the contracts were in the process of renewal. The third contract was not. Two of the contracts we reviewed were only signed by the vendor and the department head contrary to County Ordinance.

What We Recommended

1. The Office of the Comptroller should distribute a copy of the AMOP on cash handling to all financial managers within the County upon approval by the AMOP Committee by the end of 2025.
2. The Office of the Comptroller should include in the Cash Handling AMOP a directive to cash handling departments to develop written procedures that appropriately address the identified best practices for cash handling.
3. The departments included in our sample, develop and issue updated written cash handling policies and procedures that include the elements identified in this report.
4. In the Cash Handling AMOP that is currently under review, the Office of the Comptroller should include a directive to departments that handle cash to provide training to staff whenever cash handling policies and procedures are updated.
5. The Office of the Comptroller, working with relevant departments, should evaluate whether efficiencies would be gained by the County with consolidation of the County's third-party vendor payment contracts.



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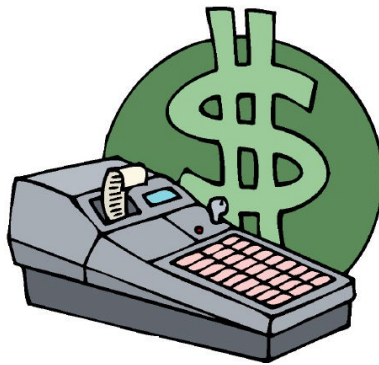
Page 6 **Background**

Page 7 **Section 1: Cash Handling Document Review**

We selected a judgment sample of departments to review cash handling documents and found that all departments have some policies and procedures, but none contained all recommended elements. Training for staff appears to be adequate.

Page 14 **Exhibit 1: Audit Scope and Methodology**

Page 17 **Exhibit 2: Response from the Office of the Comptroller**



BACKGROUND

In 2023, we conducted an unannounced cash count audit at Milwaukee County Parks. As a part of our fieldwork, we reviewed the Parks Department's policies and procedures as they relate to cash handling and depositing of revenues. There are many departments at the County that collect user fee payments beyond the Parks Department. In 2025, the County anticipates collecting nearly \$400 million in direct revenue which includes user fees.

The 2025 Adopted Budget continued the County's policy on revenue. It stated that the County has committed to continuing to transition to true user fee service charges to help offset reductions of federal and state funding and to balance reliance on property tax revenues. User fees are for services that can be individually identified and where costs can be directly related to the level of service provided. At the County, services where the customer determines the use should be charged a user fee related to the level of service provided. County staff are required to follow good billing and recording practices and to engage in collections of outstanding debts.

Direct revenue, in the form of user fees, is typically paid via cash, credit card, and to a much lower degree, checks. We refer to all three types of payments in this audit report as "cash."



According to the Government Finance Officers Association (GFOA), governments should have written policies and procedures for invoicing and collection of revenues. A written cash handling policy is the first step to protect a government's cash. A policy can be a simple document that explains to staff how cash is to be handled. GFOA also recommends employees receive training to ensure that its cash is handled safely and securely. Training helps to reduce the risk of theft, fraud, and errors in cash handling.

Departments within the County use a third-party vendor to process credit card and/or online payments.

This audit focuses on assessing whether select County departments involved in cash handling activities have current written policies and procedures for managing revenue transactions and depositing of revenues. A review of the training provided to employees who handle cash was included. In addition, we conducted a limited review of third-party payment contracts held by various departments. This audit did not include on-site unannounced cash counts.



SECTION ONE: Cash Handling Document Review

SECTION SUMMARY

We selected a judgment sample of departments to review cash handling documents and found that all departments have some policies and procedures, but none contained all recommended elements. Training for staff appears to be adequate.

The GFOA calls for written policies and procedures and provides guidance on a well-defined cash handling policy.

According to the Government Finance Officers Association (GFOA), a well-defined cash handling policy should explain to staff how cash is handled within a business. These policies and procedures should be written, communicated, and readily available to staff. The policy should encompass:

- Compliance with applicable laws and regulations
- Acceptance of various payment methods including cash, credit/debit card, checks, automatic funds transfer, and wire transfer
- Comprehensive and specific cash handling policies to clearly outline procedures for receiving, counting, storing, and depositing cash
- Establishment of segregation of duties by assigning different employees to handle different aspects of cash transactions to reduce the opportunity for fraud
- Training employees on cash handling procedures by ensuring all staff understand the policies and procedures for handling cash
- Use of secure cash storage by storing cash in a locked safe with limited access
- Regularly monitoring and auditing cash transactions by conducting surprise cash counts and reconciling cash receipts with sales records to identify discrepancies

The County's overall Cash Handling Policy is currently being updated. The previous version did not include requirements for departments to have written policies and procedures on cash handling.

The County's paper based Administrative Manual included the County's Cash Handling Policy. The purpose of the cash handling procedure was to establish a Countywide policy and set of procedures for handling revenue transactions including the receipt and processing of cash. The last published revision was in October of 2000. In December of 2024, we released an audit report of the County's grants management and included a recommendation that the Comptroller, with assistance from the Treasurer, should develop and issue an updated Cash Handling Policy. The Treasurer's Office acts as the County's banker for many departments while the Comptroller serves as the County's Chief Financial Officer.

The 2000 policy mainly emphasizes the Treasurer's role in depositing and recording of revenue. Although it provided instructions to departments regarding their involvement in the process, it did not address revenue collection at the department level.



In an interview with the Office of the Comptroller, it was indicated that the new procedure is near completion and will be submitted to the County's Administrative Manual of Operating Procedures (AMOP) committee for review in 2025. Through interviews with departmental staff, we discovered that many departments had developed work instructions for their areas, partly due to the outdated nature of the County Cash Handling Policy and partly because some departments were unaware of the existence of the old procedure.

County departments would benefit from overall guidance on cash handling. The Office of the Comptroller is set to release a new AMOP on cash handling, therefore, we recommend:

1. The Office of the Comptroller should distribute a copy of the AMOP on Cash Handling to all financial managers within the County upon approval by the AMOP Committee by the end of 2025.

We reviewed revenue data from various departments that accept cash to select a judgment sample of areas within the County whose policies and procedures we would review.

We reviewed the County's financial system to identify departments and specific areas within them that handle cash, including currency, credit cards, and checks. Based on this review, we selected seven departments for further examination. Two of these departments included two separate areas to review, resulting in a total of nine areas. The departments and areas reviewed were:

- Child Support Services
- County Clerk
- Clerk of Circuit Courts
- Register of Deeds – Real Estate Area
- Register of Deeds – Vital Records Area
- Sheriff's Office – Civil
- Sheriff's Office – Criminal Justice Facility
- Treasurer's Office
- Zoo

Because we did a judgment sample of County departments, the results of our findings cannot be universally applied to all County departments who receive cash payments. During our fieldwork, we asked departments what type of payments they accept. Almost all departments accept in person cash or credit card payment. Some use kiosks to process payments in addition to the cashiers. Most accept online payments and payments by mail or phone. The acceptance of checks was varied with some departments accepting checks under limited circumstances. Due to the various methods of payments and systems used by departments, a universal County policy with detailed cash handling instructions is not possible.

In reviewing the cash handling documents, we found that all departments followed GFOA recommendations in at least one area.

We reviewed cash handling documents provided by the seven departments and interviewed both financial managers and front-line cashier staff. Six of the seven departments had

various work instructions but did not have formal documented cash handling policies and procedures. The Zoo had formal written cash handling policies and procedures. To assess the completeness of each department's documentation, we used the GFOA's guidelines for a well-defined cash handling manual and compared the departments' materials against several key elements outlined in those standards. Specifically, we reviewed the following:

- **Cash handling** - instructions on how to reconcile cash, amount of startup cash, replenishing cash, dollar thresholds for payments and instructions for cash transactions
- **Fraud prevention** - details on access controls for the cash register, and sign in/out controls for cash
- **Safekeeping of the funds** - security procedures on how and where cash is kept
- **Segregation of duties** - procedures that identify staff duties to ensure that the same person is not performing cash reconciliation, approving cash deposits, and making accounting entries
- **Bank deposit instructions**

We reviewed the documents to see if they did or did not include the full recommended elements. Some of the documents were scored as partial compliance. We did this to reflect documents that include partial aspects of the elements but did not completely fulfill the element. For example, identification and the use of segregation of duties is an important fraud mitigation element. Many of the documents did not identify which staff were performing duties to ensure segregation or did not identify the duties but did include statements such as "when complete send documents to fiscal to process." Based on statements like this, it is implied that segregation of duties is occurring, but it is not clearly identified.

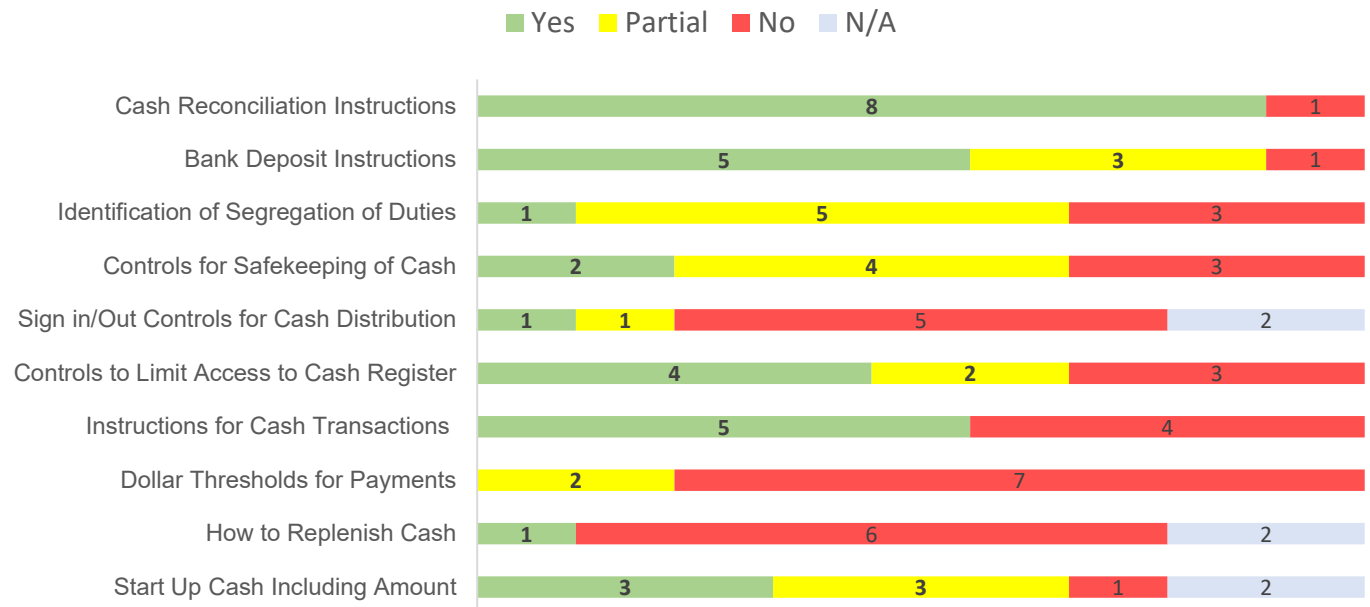
Our review showed that no department had all elements, however, most documents we reviewed were found to be in full or partial compliance for many of the elements. Inclusion of a maximum amount for transactions was only partially addressed in two documents and missing from the remaining seven.

Two areas do not allow for cashiers to accept a cash payment that requires change without a supervisor's approval which eliminated the review of the following elements for those areas: start-up cash, replenishing cash, and sign in/sign out controls for cash.

We found eight out of nine areas had some cash reconciliation instructions. We also found that eight out nine areas had some bank deposit instructions. Only the Zoo included instructions to staff on how to replenish cash. It also provided clear identification of segregations of duties and full sign in/sign out controls for cash.

Chart 1 shows for each GFOA element, the number of areas that included the element, partially included the element, did not have any of the element or the element was non-applicable to that area.

Chart 1
Review of Cash Handling Documents for Inclusion of Key GFOA Elements



Source: Audit Services created chart based on information from departments.

The Zoo includes a Cash Handling Receipt and Acknowledgement form which requires all employees who handle cash to sign and confirm that they have received a copy of the Zoo Cash Handling Procedure and understand their responsibility to read and adhere to it.

Our review of the nine areas in our sample and their documents on cash handling found that no area had a complete set of documents that fulfilled the GFOA recommended elements, although every department did have documents that incorporated some of the GFOA elements, therefore, we recommend:

2. The Office of the Comptroller should include in the Cash Handling AMOP a directive to cash handling departments to develop written procedures that appropriately address the identified best practices for cash handling.

3. The departments included in our sample, develop and issue updated written cash handling policies and procedures that include the elements identified in this report.

We conducted follow-up meetings with all nine areas regarding their cash handling documents. All areas agreed to update and submit their revised documents to our office. Many of the departments verbally discussed how their practices fulfill best practices, however, these practices are not currently reflected in their written documents. We will review departmental efforts to implement recommendation three as a part of our standard follow-up process.

GFOA recommends that new employees who will handle cash should be properly screened. The County aligns with this recommendation as it performs background

checks as a part of its hiring process. Employees in the Sheriff's Office are subject to a more intensive review.

GFOA recommends that new employees who will handle cash should have a criminal background check. According to the County's Department of Human Resources, it performs a basic criminal background check for all candidates for employment within County departments. The Airport and law enforcement departments require a higher-level clearance compared to other County employees. Beyond the standard criminal background check, the Sheriff's Office conducts a credit history check.

All areas we reviewed had provided training to cashier staffing as recommended by GFOA.

GFOA recommends that employees are trained on cash handling procedures. This training should include proper procedures for cash handling, customer receipts, and accounts receivable including the ability to detect fraud related to various payment types. We interviewed both financial management staff and cashiering staff and were informed that all areas provided cash handling training to employees during the onboarding process. The training included both hands-on training and shadowing. Two departments offered refresher course trainings.

This audit report includes a recommendation that departments whose cash policies and procedures do not currently encompass all the GFOA elements should update their documents. GFOA calls for training for cashiers on policies and procedures, therefore, we recommend:

4. In the Cash Handling AMOP that is currently under review, the Office of the Comptroller should include a directive to departments that handle cash to provide training to staff whenever cash handling policies and procedures are updated.

Departments use third-party contracts for online payments, point of sale systems, and credit cards payments. These contracts are all subject to County contracting policies. In the fall of 2024, the County issued an AMOP regarding contracts which identifies contract requirements departments must follow.

In October of 2024, the County issued a contract procedure in its Administrative Manual of Operating Procedures (AMOP). The AMOP outlines the process from contract request intake through contract execution and storage and includes responsibilities for planning, soliciting, awarding, and storing of contracts. The process states all contracts should be in writing, reviewed, and approved by the appropriate approvers. The policy notes that all contracts should comply with State Statutes, contract laws, and Milwaukee County Ordinances. Departments are responsible for ongoing monitoring of contracts to ensure compliance throughout their duration.

Every department in our sample used a third-party vendor to process payments. We reviewed those contracts for compliance with signature requirements and contract expiration. At the time our fieldwork concluded, three contracts were expired. Two of the contracts were in the process of renewal. The third contract was not.

Every department we reviewed uses third-party vendors to support the services it provides. The contracts are with service providers that allow users to make child support payments, pay traffic violations, court fines, past due judgments, purchase admission passes, settle delinquent property taxes, request vital government records, and allow the County to disburse unclaimed funds.

Many of the contracts are revenue-based contracts. In lieu of making payments to vendors who provide the service, the contracts allow for the vendor to collect revenues and remit to the County its share of the revenue less the vendors' fees. The AMOP on contracts states that the contract value for a revenue contract is the amount of money, inclusive of all fees, costs and other payments, the County is entitled to receive from another party. The remaining contracts are for software services.

Table 2 shows the departmental contracts and the valid date for the contracts.

Table 2 Contracts with 3rd Party Vendors for Payments			
Department	Vendor	Date of Agreement	Contract End Date
Sheriff	AllPaid aka Gov Pay Net	May 1, 2019	April 30, 2024
Child Support Services	ExpertPay aka Conduit State and Local Solutions, Inc.	February 1, 2025	January 31, 2027
Zoo	FocusPoint360 aka KMIT Solutions	January 1, 2025	December 31, 2025
Clerk of Courts	Pay-Fine.com aka Credit Service International Corporation	June 1, 2023	December 31, 2024
Treasurer	Value Payment System	January 1, 2025	December 31, 2025
Register of Deeds	VitalCheck (LexisNexis)	April 25, 2022	April 25, 2024
County Clerk's Office	PayGov.US aka PGV	March 1, 2013	Month-to-Month

Source: Audit Services created table based on information from the County's DocuSign system.

During our fieldwork, we found that three of the contracts were expired. All three contracts were originally executed prior to the issuance of the new Contracting AMOP in October of 2024. One contract executed by the County Clerk's Office in 2013 as a month-to-month contract is still in use.

The Clerk of Courts' contract with Credit Service International Corporation expired December 2024. We were informed by the Department of Administrative Services – Procurement Division that a new contract was currently in negotiation. The Office of the Sheriff's contract with AllPaid expired on April 30, 2024. At the time of our fieldwork, we were informed by Procurement that the contract was in draft mode due in part to Procurement working on creating a Master Agreement for AllPaid, a payment processor used by several County departments to collect payments from the public.

Each department in our sample had their own third-party vendor agreement to process payments. Of those seven, five are independently elected officials at Milwaukee County. The potential for consolidation at Milwaukee County should be explored with input from the relevant parties to ensure Milwaukee County has the best contract terms available, therefore, we recommend:



5. The Office of the Comptroller, working with relevant departments, should evaluate whether efficiencies would be gained by the County with consolidation of the County's third-party vendor payment contracts.

Two of the contracts we reviewed were only signed by the vendor and the department head contrary to County Ordinance. In addition, the Register of Deeds had to contact LexisNexis to get a copy of its contract which was expired.

During our fieldwork we contacted the Register of Deeds to obtain a copy of their contract with LexisNexis which is used for Vital Records and is their point-of-sale system. The contract allows for online remote ordering and the operation of kiosks. The ROD was unable to provide us with a copy of their contract and needed to request a copy from the vendor.

We received the copy from the ROD and found that the contract was originally entered into in April of 2022 for one year with a one-year allowable extension which means the contract has been expired since April of 2024. In addition, the only County signature found on the contract was that of the Register of Deeds. Per state statute, contracts should be signed by the County Executive, the Office of Corporation Counsel, and the Comptroller. County ordinance adds additional signatures from Risk Management and the Office of Economic Inclusion.

At the time we requested the contract, no renewal process had begun. During our fieldwork, an amendment was forwarded to extend the contract, however, due to the lack of required County signatures on the previous contract, the Office of Corporation Counsel stated that a new contract would need to be executed. There is no recommendation included at this time since the ROD contract is in the process of being executed appropriately and the expired contract was entered into prior to the issuance of the contract AMOP.

The County Clerk's Office provided us with a copy of their current contract with PayGov.US which began in March of 2013 as a month-to-month contract. The agreement was signed by the former County Clerk and the vendor and did not include the required signatures per County ordinance. According to the County Clerk's Office, their contract may be replaced by the master agreement with AllPaid for the County if the terms are comparable to the current month-to-month contract. The DAS Procurement Division is currently working on the agreement with AllPaid.

EXHIBIT 1 - AUDIT SCOPE AND METHODOLOGY

We issued an audit after conducting an unannounced cash count at the County Parks system. As a part of that audit, we reviewed the Parks Departments' policies and procedures on cash handling. The objectives of this audit were to evaluate if other County departments involved in cash handling activities have up to date written policies and procedures including the depositing of revenues. Our fieldwork took place in the Fall 2024.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our focus was limited to areas specified in this Scope and Methodology Section.

During the audit we:

- Obtained and reviewed the Government Finance Officers Association (GFOA) "*Best Practice - Receivables and Handling Receipts in the Treasury Office*" recommendation document as a reference when analyzing departments cash handling policies and procedures.
- Obtained and reviewed the cash handling policies and procedures for the Treasurer's Office, Register of Deeds, Zoo, County Clerk's Office, Clerk of Courts' Office, Sheriff's Office and Child Support Services to determine if they met the best practice criteria provided by the GFOA.
- Interviewed the staff from the Treasurer's Office, Register of Deeds, Zoo, County Clerk's Office, Clerk of Courts' Office, Sheriff's Office, and Child Support Services regarding cash handling policies and procedures, documentation awareness and cash handling related training.
- Interviewed the Manager of Human Resources Operations and the Deputy Sheriff Captain regarding background checks.
- Obtained and analyzed third-party vendor contracts for the Sheriff, Child Support Services, Zoo, County Clerk's Office, Register of Deeds, Clerk of Courts' Office and the Treasurer's Office to determine proper signature execution and status of the contracts.
- Reviewed relevant County Board proceedings, resolutions, Administrative Manual of Operating Procedures (AMOPs), ordinances, and budgets, regarding issues, concerns, recommendations, and procedures related to cash handling.

- Obtained and reviewed banking contractual documents related to Milwaukee County's cash handling process.
- Obtained and reviewed the 2010 Adopted Budget for historical information and the 2022 thru 2025 Adopted Budgets for Milwaukee County for current revenue information.
- Reviewed Milwaukee County Code of Ordinances including Chapter 32.25 - Purchasing and Contracting, Chapter 50.041 - Zoo railroad, specimen and conservation and research program funds, and Chapter 56.30 - Professional Services for relevant information for contracting and cash handling.
- Reviewed State Statutes including Chapter 16 - Department of Administration, Chapter 59 - Counties - Financial Transactions, Chapter 59.17 - County Executive, 59.255 - Comptroller, 59.42 - Corporation Counsel, Chapter 137 - Electronic Transactions and Records, Chapter 422 - Consumer Credit Transactions, Chapter 423 - Consumer Approval, Chapter 753 - Circuit Courts, Chapter 814 - Court Costs, Fees, And Surcharge for relevant cash and revenue handling information.
- Obtained and reviewed the Administrative Manual for Cash Handling Procedures dated October of 2000 as a reference in reviewing current departmental Cash Handling procedures.
- Obtained and reviewed 2023 Parks Cash Handling & Reporting Procedures as a reference during our review of Cash Handling procedures.
- Obtained and reviewed AMOP 15.01 Contract Administration Process dated Oct 2024 for reference when reviewing third-party vendor contracts.
- Reviewed prior audits that contained relevant audit recommendations.
- Conducted internet research to identify studies and audits that provide useful background information, relevant industry standards, performance measures, best practice comparisons, and recommendations concerning cash handling procedures.
- Assessed whether the audit had any aspects of diversity, equity, inclusion and accessibility throughout the planning and fieldwork but did not identify any areas.
- Assessed internal controls relevant to the audit objectives. This included a review of the County's policies, procedures, and practices regarding cash handling. We did not find an internal control finding.

- Obtained and analyzed the revenue data in Advantage and INFOR financial systems for the years 2019 and 2023 to determine which departments to judgmentally select to be the focus of the current audit.

EXHIBIT TWO



COUNTY OF MILWAUKEE Inter-Office Communication

DATE: August 1, 2025

TO: Jennifer L. Folliard, Director of Audits

FROM: Liz Sumner, Comptroller

SUBJECT: Audit of Cash, Check, and Credit Card Payments: Best Practices Call for Written Policies and Procedures; Departments have Some but not all Recommended Elements

The Office of the Comptroller was asked to provide a response to Audit Services regarding the audit of Cash, Check, and Credit Card Payments: Best Practices Call for Written Policies and Procedures; Departments have Some but not all Recommended Elements.

Please see the Office of the Comptroller responses in bold to each of the recommendations contained in the audit below:

1. The Office of the Comptroller should distribute a copy of the AMOP on Cash Handling to all financial managers within the County upon approval by the AMOP Committee by the end of 2025.

The Office of the Comptroller is diligently working to complete the cash handling AMOP and anticipates that it will go before the AMOP committee for the October cycle. Once approved, the Office of the Comptroller will plan to distribute a copy to all financial managers.

2. The Office of the Comptroller should include in the Cash Handling AMOP a directive to cash handling departments to develop written procedures that appropriately address the identified best practices for cash handling.

The Office of the Comptroller welcomes the suggestion of items that should be included in the cash handling AMOP and intends to incorporate guidance on what should be included in the procedures developed by the various departments.

• Office of the Comptroller •

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4. In the Cash Handling AMOP that is currently under review, the Office of the Comptroller should include a directive to departments that handle cash to provide training to staff whenever cash handling policies and procedures are updated.

The Office of the Comptroller welcomes the suggestion of items that should be included in the cash handling AMOP and intends to incorporate guidance on the frequency of staff training especially when policies and procedures are updated.

5. The Office of the Comptroller, working with relevant departments, should evaluate whether efficiencies would be gained by the County with consolidation of the County's third-party vendor payment contracts.

The Office of the Comptroller has already begun discussions surrounding consolidation of third-party vendor payment contracts at the county. The large number of individual contracts with various vendors has been identified as an opportunity for potential efficiencies and cost savings.

MILWAUKEE COUNTY
OFFICE OF THE COMPTROLLER – AUDIT SERVICES DIVISION

As an elected official, the Milwaukee County Comptroller has complete independence in deploying the Audit Services Division to conduct audits involving departments under the executive and legislative branches of Milwaukee County government. The Audit Services Division works to promote efficient and effective program management and to deter future problems by analyzing programs and advising both policymakers and program administrators of ways in which programs can be improved.

Audit Reports are submitted to the County Board of Supervisors and referred by the Chairperson to appropriate committees. Public hearings may be held to discuss issues addressed in an audit report. The findings, conclusions, and recommendations contained in the audit reports are solely those of the Audit Services Division.

Mission Statement - Through independent, objective, and timely analysis of information, the Milwaukee County Office of the Comptroller - Audit Services Division 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.

For more information, inquire at the Milwaukee County – Office of the Comptroller – Audit Services Division, 600 N. Plankinton Avenue, Suite 600, Milwaukee, WI 53203, Phone: (414) 278-4206, Website:

<https://county.milwaukee.gov/EN/Comptroller/Reports>

A graphic for the Milwaukee County Fraud Hotline. It features a yellow and teal diagonal striped border at the top and bottom. The text "ANONYMOUS • CONFIDENTIAL • IMPORTANT" is in teal, followed by "FRAUD HOTLINE" in large, bold, teal letters. Below this is the Milwaukee County seal, the text "REPORT FRAUD, WASTE & ABUSE BY MILWAUKEE COUNTY EMPLOYEES, ELECTED OFFICIALS & CONTRACTORS" in bold, and a QR code. At the bottom, it says "IT'S DISHONEST • IT'S UNFAIR • IT'S WRONG" and "414-93-FRAUD" in large, bold, teal letters on a yellow background.

ANONYMOUS • CONFIDENTIAL • IMPORTANT

FRAUD HOTLINE

 **REPORT FRAUD, WASTE & ABUSE
BY MILWAUKEE COUNTY EMPLOYEES,
ELECTED OFFICIALS & CONTRACTORS** 

IT'S DISHONEST • IT'S UNFAIR • IT'S WRONG

414-93-FRAUD

To report County government fraud, waste or abuse call 414-933-7283 or visit <http://county.milwaukee.gov/Audit/Fraud-Reporting-Form.htm>